

COUNTY OF BERGEN

**Financial Statements
with Additional Financial Information**

December 31, 2021

(With Independent Auditor's Report Thereon)

COUNTY OF BERGEN, N.J.

TABLE OF CONTENTS

PART I

<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report	1-4
<u>CURRENT FUND</u>	
A Comparative Balance Sheet - Regulatory Basis	5-6
A-1 Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis	7
A-2 Statement of Revenues - Regulatory Basis	8-12
A-3 Statement of Expenditures - Regulatory Basis	13-24
<u>TRUST FUNDS</u>	
B Comparative Balance Sheet - Regulatory Basis	25-26
<u>GENERAL CAPITAL FUND</u>	
C Comparative Balance Sheet - Regulatory Basis	27
C-1 Statement of Changes in Fund Balance- Regulatory Basis	28
<u>GENERAL FIXED ASSETS</u>	
D Comparative Balance Sheet - Regulatory Basis	29
Notes to Financial Statements	30-78
Supplementary Data	79-81
<u>SUPPLEMENTARY SCHEDULES</u>	
<u>CURRENT FUND</u>	
A-4 Schedule of Cash and Cash Equivalents- Treasurer	82
A-5 Schedule of Investments	83
A-6 Schedule of Imprest and Change Funds	84
A-7 Schedule of Added and Omitted Taxes	85
A-8 Schedule of Due from State of New Jersey(Chapter 12 Bond Program)	85
A-9 Schedule of Miscellaneous Receivables	86
A-10 Schedule of Due from Bergen County Improvement Authority	87
A-11 Schedule of Interfunds	88
A-12 Schedule of Prepaid Liability- Payroll Taxes	89
A-13 Schedule of Deferred Charges N.J.S.A 40A:4-53 Special Emergency Authorizations	90
A-14 Schedule of Revenue Accounts Receivable	91-92
A-15 Schedule of 2021 Tax Levy- Realized Revenue	93
A-16 Schedule of 2020 Appropriation Reserves	94-99

COUNTY OF BERGEN, N.J.

TABLE OF CONTENTS (continued)

<u>Exhibit</u>		<u>Page</u>
<u>CURRENT FUND, (continued)</u>		
A-17	Schedule of Contracts Payable	100
A-18	Schedule of Encumbrances Payable	101
A-19	Schedule of Accounts Payable	101
A-20	Schedule of Other Reserves	102
A-21	Schedule of Reserve for Jail Expansion	103
A-22	Schedule of Deferred Revenue	104
A-23	Schedule of Bergen County Technical Schools	105
A-24	Schedule of Interfunds - Federal and State Grant Fund	106
A-25	Schedule of Federal and State Grants Receivable- Federal and State Grant Fund	107-110
A-26	Schedule of Encumbrances/ Contracts Payable- Federal and State Grant Fund	111
A-27	Schedule of Reserve for Federal and State Grants- Federal and State Grant Fund	112-116
A-28	Schedule of Reserve for Unappropriated Grants - Federal and State Grant Fund	117
<u>TRUST FUND</u>		
B-1	Schedule of Cash Receipts and Disbursements	118
B-2	Schedule of Interfunds Receivable/ (Payable)- Trust Fund	119
B-3	Schedule of Open Space Taxes Receivable- Open Space Trust Fund	120
B-4	Schedule of Due from U.S. Department of Housing and Urban Development- Letters of Credit- Community Development Trust Fund	121
B-5	Schedule of Reserve for Dedicated Revenue- Motor Vehicle Fines And Road openings- Regular Trust Fund	122
B-6	Schedule of Reserve for Dedicated Revenue- Weights and Measures	123
B-7	Schedule of Miscellaneous Trust Accounts- Regular Trust Fund	124-126
B-8	Schedule of Road Permit Deposits- Regular Trust Fund	127
B-9	Schedule of Reserve for Encumbrances Payable	128
B-10	Schedule of Reserve for Contracts Payable	129
B-11	Schedule of Open Space Trust Fund	130
B-12	Schedule of Reserve for Encumbrances Payable- Open Space Trust Fund	131
B-13	Schedule of Reserve for Contracts Payable- Open Space Trust Fund	132
B-14	Schedule of Prosecutor's Trust Fund- Prosecutor's Trust Fund	133
B-15	Schedule of Reserve for Encumbrances Payable- Prosecutor's Trust Fund	134
B-16	Schedule of Reserve for Contracts Payable Prosecutor's Trust Fund	135
B-17	Schedule of Reserve for Self- Insurance Trust Fund- Self-Insurance Trust Fund	136

COUNTY OF BERGEN, N.J.

**TABLE OF CONTENTS
(continued)**

<u>Exhibit</u>		<u>Page</u>
<u>TRUST FUND</u>		
B-18	Schedule of Reserve for Encumbrances Payable- Self Insurance Trust Fund	137
B-19	Schedule of Reserve for Expenditures- Community Development Trust Fund	138
B-20	Schedule of Home Improvement Mortgages- Principal- Community Development Trust Fund	139
B-21	Schedule of Home Improvement Mortgages- Interest- Community Development Trust Fund	139
B-22	Schedule of Program Income- Community Development Trust Fund	140
B-23	Schedule of Small Business Loans- Principal- Community Development Trust Funds	141
B-24	Schedule of Small Business Loans- Interest- Community Development Trust Fund	141
B-25	Schedule of First Time Homebuyer Mortgages - Community Development Trust Fund	142
<u>GENERAL CAPITAL FUND</u>		
C-2	Schedule of Cash and Cash Equivalents- Treasurer	143
C-3	Analysis of Cash and Cash Equivalents	144-147
C-4	Schedule of Environmental Infrastructure Trust Loan Receivable	148
C-5	Schedule of NJ DOT Receivable	148
C-6	Schedule of FEMA Hazard Grant Program Receivable	149
C-7	Schedule of School District Receivable	149
C-8	Schedule of Due From State of New Jersey	149
C-9	Schedule of Due from Bergen County Improvement Authority	150
C-10	Schedule of Due from NJ Green Acres Program	150
C-11	Schedule of Deferred Charges to Future Taxation-Funded	151
C-12	Schedule of Deferred Charges to Future Taxation- Unfunded	152-157
C-13	Schedule of General Serial Bonds Payable	158-173
C-14	Schedule of Environmental Infrastructure Trust Loan Payable	174
C-15	Schedule of Bond Anticipation Notes Payable	175-186

COUNTY OF BERGEN, N.J.

**TABLE OF CONTENTS
(continued)**

<u>Exhibit</u>		<u>Page</u>
C-16	Schedule of Capital Improvement Fund	187
C-17	Schedule of Improvement Authorization	188-193
C-18	Schedule of Reserve for Encumbrances Payable	194
C-19	Schedule of Interfunds Receivable/(Payable)	195
C-20	Schedule of Reserve for Interest for Arbitrage Rebate	196
C-21	Schedule of Reserve for Interest	196
C-22	Schedule of Reserve for Preliminary Costs	197
C-23	Schedule of Reserve for County Roads	197
C-24	Schedule of Reserve for Payment of Notes	198
C-25	Schedule of Bonds and Notes Authorized But Not Issued	199-205

PART II

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	206-207
Independent Auditor's Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance as Required by the Uniform Guidance and N.J. OMB Circular 15-08	208-211
Schedule of Expenditures of Federal Awards	212-218
Schedule of Expenditures of State Financial Assistance	219-226
Notes to the Schedules of Expenditures of Federal and State Awards	227
Schedule of Findings and Questioned Costs	228-231
General Comments and Recommendations	232-236
Status of Prior Years' Audit Findings/Recommendations	237

COUNTY OF BERGEN
STATE OF NEW JERSEY

PART I
REPORT OF AUDIT ON FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Adverse Opinion on U.S. Generally Accepted Accounting Principles

We have audited the accompanying balance sheets – regulatory basis of the various funds and account group of the County of Bergen in the State of New Jersey, as of December 31, 2021 and 2020, the related statement of operations and changes in fund balance – regulatory basis for the years then ended, and the related statement of revenues -regulatory basis and the statement of expenditures – regulatory basis of the various funds for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements as listed in the table of contents.

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the accompanying financial statements referred to above do not present fairly the financial position of each fund of the County of Bergen as of December 31, 2021 and 2020, or changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

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



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

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

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the regulatory basis balance sheets and account group as of December 31, 2021 and 2020, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures and changes in fund balance for the year ended December 31, 2021 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

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

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

Other Matters

Other Information

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

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



presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2022 on our consideration of the County of Bergen's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Bergen's internal control over financial reporting and compliance.



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



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

May 24, 2022



COUNTY OF BERGEN
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
CURRENT FUND
AS OF DECEMBER 31, 2021 and 2020

<u>ASSETS</u>	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	A-4	\$ 181,457,308	\$ 93,662,409
Investments	A-5	4,050,000	6,550,000
Imprest and Change Funds	A-6	8,960	36,570
Due from State of New Jersey	A-8	-	361,058
		<u>185,516,268</u>	<u>100,610,037</u>
Receivables with Full Reserves:			
Miscellaneous Receivables	A-9	9,674	631
Due from Bergen County Improvement Authority	A-10	2,725,000	2,725,000
Prepaid Liability - Payroll Taxes	A-12	362,367	83,938
Tax Levy Receivable	A-15	894,487	
		<u>3,991,528</u>	<u>2,809,569</u>
Deferred Charges - Special Emergency Authorizations	A-13	-	26,500,000
Total Current Fund Assets		<u>189,507,796</u>	<u>129,919,606</u>
Federal and State Grant Fund:			
Cash	A-4	131,600	211,454
Interfunds Receivable	A-24	70,467,077	19,642,867
Federal and State Grants Receivable	A-25	59,628,598	37,500,062
Total Federal and State Grant Fund Assets		<u>130,227,275</u>	<u>57,354,383</u>
Total Assets		<u>\$ 319,735,071</u>	<u>\$ 187,273,989</u>

COUNTY OF BERGEN
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
CURRENT FUND
AS OF DECEMBER 31, 2021 and 2020

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>2021</u>	<u>2020</u>
Liabilities:		
Appropriation Reserves	A-3, A-16 \$ 27,642,041	\$ 32,561,044
Contracts Payable	A-17 9,843,387	3,252,658
Encumbrances Payable	A-18 7,768,303	8,029,090
Accounts Payable	A-19 394,379	309,351
Other Reserves	A-20 2,915,092	2,551,365
Reserve for Jail Expansion	A-21 1,496,847	-
Deferred Revenue	A-22 280,871	16,047
Due to Bergen County Technical Schools	A-23 -	126,000
Interfunds	A-11 70,677,250	19,642,867
Total Liabilities	121,018,170	66,488,422
Reserve for Receivables	Contra 3,991,528	2,809,569
Fund Balance	A-1 64,498,098	60,621,615
Total Current Fund Liabilities, Reserves and Fund Balance	189,507,796	129,919,606
Federal and State Grant Fund:		
Encumbrances Payable	A-26 32,410,110	22,797,109
Reserve for Federal and State Grants	A-27 97,583,153	33,371,260
Unappropriated Grants	A-28 234,012	1,186,014
Total Federal and State Grant Fund Liabilities and Reserves	130,227,275	57,354,383
Total Liabilities, Reserves and Fund Balance	\$ 319,735,071	\$ 187,273,989

See accompanying notes to the financial statements.

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

CURRENT FUND

FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenue and Other Income Realized:		
Fund Balance Utilized	\$ 24,443,265	\$ 25,000,000
Miscellaneous Revenues Anticipated	302,465,239	301,804,404
Receipts from Current Taxes	447,482,602	436,099,976
Miscellaneous Revenues not Anticipated	5,994,477	7,642,424
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	13,756,759	6,980,641
Accounts Payable Cancelled	40,079	17,837
Cancelled Appropriated Grant Reserves	2,195,270	1,143,249
Interfund Returned		26,853
Due from Bergen County Improvement Authority	5,679,404	8,100,000
Prepaid Payroll Taxes Applied	83,938	73,691
Due from County Treasurer	631	4,597
Contracts Payable Cancelled	77,792	30,742
Special Emergency		26,500,000
	<u>802,219,456</u>	<u>813,424,414</u>
Expenditures:		
Budget Appropriations - Original Budget	747,042,170	736,641,296
Added by N.J.S.A. 40A:4-89	18,249,155	30,057,239
Other Charges to Income:		
Cancelled Receivable - Due from State of NJ	361,058	
Prepaid Liability - Payroll Taxes	362,367	83,938
Accounts Payable		9,058
Due from Bergen County Improvement Authority	5,679,404	7,025,000
Petty Cash	610	
Due from County Treasurer	9,674	631
Cancelled Grants Receivable	2,195,270	1,143,249
	<u>773,899,708</u>	<u>774,960,411</u>
Total Expenditures		
Excess in Operations	28,319,748	38,464,003
Fund Balance, January 1	<u>60,621,615</u>	<u>47,157,612</u>
	88,941,363	85,621,615
Utilized as Anticipated Revenue	<u>24,443,265</u>	<u>25,000,000</u>
Fund Balance, December 31	<u>\$ 64,498,098</u>	<u>\$ 60,621,615</u>

See accompanying notes to the financial statements.

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Surplus Anticipated	24,443,265	24,443,265	
Miscellaneous Revenues:			
<i>Local Revenues:</i>			
Register of Deeds	2,200,000	3,573,056	1,373,056
Surrogate	525,000	673,789	148,789
Sheriff	2,000,000	1,465,713	(534,287)
Interest on Investments and Deposits	1,125,809	909,415	(216,394)
Park Fees and Revenue	1,500,000	1,731,940	231,940
Golf Fees and Revenues	6,900,000	8,822,987	1,922,987
Realty Transfer Fees	7,900,000	14,404,996	6,504,996
State of NJ - Court Lease	125,794	128,016	2,222
Central Municipal Court	170,000	256,177	86,177
Election Ballot Printing	594,000	979,300	385,300
Reimbursement from State of NJ for State			
Prisoners held in County Jails	325,000	888,851	563,851
Police and Fire Academy Fees	150,000	192,972	42,972
Reimbursement for In-Kind Grants	2,200,000	2,334,901	134,901
Animal Shelter Contracts	980,000	1,063,746	83,746
Animal Center - Other Fees	66,000	92,536	26,536
Shared Services Health Agreements	1,675,000	2,089,997	414,997
Bergen County Health Care Center	4,500,000	3,516,389	(983,611)
Shared Services Health Agreements - Kearny	68,585	34,978	(33,607)
Shared Services Health Agreements - 40 Passaic Street	425,000	193,056	(231,944)
Interlocal - Interboro Regional Communication Network	295,000	300,900	5,900
	<u>33,725,188</u>	<u>43,653,715</u>	<u>9,928,527</u>
<i>State Aid:</i>			
County College Bonds - (N.J.S.A. 18A:64A-22.6)	1,919,471	1,528,526	(390,945)
<i>State Assumptions of Costs:</i>			
Social and Welfare Services (c.66, P.L. 1990):			
Supplemental Social Security Income	1,272,317	842,501	(429,816)
DDD Assessment Program	235,000	206,373	(28,627)
	<u>1,507,317</u>	<u>1,048,874</u>	<u>(458,443)</u>

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<i>Public and Private Programs:</i>			
Area Plan Grant	7,920,787	7,920,787	
CARES American Recovery Funds	99,639,873	99,639,873	
PEER Grouping	1,244,683	1,244,683	
Social Services for the Homeless	1,263,900	1,263,900	
Social Services for the Homeless - 2020 Additional	95,000	95,000	
Juvenile Detention Alternatives Initiative	60,000	60,000	
Bergen Respite Care	565,480	565,480	
Job First NJ Administration	40,000	40,000	
Local Public Health Overdose Fatality Teams	100,000	100,000	
Case Management	102,000	102,000	
Emergency Management Agency Assistance	55,000	55,000	
Comprehensive Cancer Control	111,570	111,570	
Medicare Improvements for Patients & Providers	40,000	40,000	
2020 COVID-19 Act Elections Grant	1,178,489	1,178,489	
CARES Emergency Rental Assistance Program	59,059,943	59,059,943	
Childhood Lead	239,856	239,856	
Personal Assistance Services Program - Bergen	80,244	80,244	
Personal Assistance Services Program - Hudson	28,764	28,764	
Senior Citizen & Disabled Resident Transportation	1,685,543	1,685,543	
Urban Area Security Initiative	675,500	675,500	
WFNJ - Transportation Services	114,461	114,461	
Human Services Advisory Council	93,224	93,224	
Veterans Transportation	13,000	13,000	
Victims of Crime (VOCA)	386,016	386,016	
State Community Partnership	830,965	830,965	
Local Arts Program	111,455	111,455	
Historical Partnership Program	59,188	59,188	
Senior Farmers Market	4,000	4,000	
Violence Against Women Act	53,333	53,333	
State Homeland Security Grant	399,931	399,931	
Sheriff Body Armor Replacement	30,823	30,823	
Prosecutors Body Armor Replacement	7,129	7,129	
Homeless Management Information System	20,000	20,000	
Drug Recognition Expert	25,000	25,000	
Sustained Enforcement Grant	95,000	95,000	
County Comprehensive Alcohol Program	1,211,401	1,211,401	
Spring House for Women - Drug Court	93,624	93,624	
IOLTA Fund of the Bar of NJ	15,000	15,000	
Operation Helping Hand	47,619	47,619	
Alternatives to Domestic Violence	1,002,391	1,002,391	
State Health Insurance Program	40,000	40,000	
SCADRTAP - Challenge Pilot Program	50,000	50,000	
Children Interagency Coordination Council	55,311	55,311	
LEAP County Coordinator Fellowship Grant	50,000	50,000	
Sub-Regional Transportation Planning	198,164	198,164	
Supplemental Support & Intern Grant	15,000	15,000	
Veterans Transportation	26,000	26,000	
HUD - Veterans Supportive Housing	88,415	88,415	

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<i>Public and Private Programs (continued):</i>			
HUD - Homeless Management Information System	100,693	100,693	
USMS - Regional Fugitive Task Force	15,000	15,000	
Operation Helping Hand	90,476	90,476	
Sexual Assault Nurse Examiner - SART	88,224	88,224	
Victims of Crime Act (VOCA)	360,000	360,000	
Victims of Crime Act - Sexual Assault	87,451	87,451	
Municipal Alliance Program	317,346	317,346	
Comprehensive Opioid Stimulant and Substance Abuse Program	1,200,000	1,200,000	
Enhanced Mobility of Seniors & Individuals with Disabilities	175,000	175,000	
Supporting Children of Incarcerated Parents	464,995	464,995	
Visions & Detention Alternatives	151,503	151,503	
Cancer Education & Early Detection	281,140	281,140	
County Environmental Health Act	212,260	212,260	
Child Advocacy Development	73,093	73,093	
Clean Communities	150,408	150,408	
Case Management	136,000	136,000	
Early Intervention Services	1,762,828	1,762,828	
Tuberculosis Control	272,472	272,472	
Job Access & Reverse Commute	180,000	180,000	
National Council on Aging	60,000	60,000	
LEAP Challenge Grant - Food Security Task Force	150,000	150,000	
LEAP Challenge Grant - Shared Service Czar	100,000	100,000	
Work First NJ	40,000	40,000	
HIV State Prevention Program	53,500	53,500	
Comprehensive Cancer Control	111,556	111,556	
Right to Know	21,869	21,869	
Bioterrorism Program	748,720	748,720	
Childhood Lead	239,856	239,856	
Body Worn Camera Grant	305,700	305,700	
Mental Health Law Project	246,898	246,898	
Unified Child Care Grant	1,924,471	1,924,471	
Basic Center Program	151,561	151,561	
Youth Complex Education	169,490	169,490	
Venture Program	657,000	657,000	
Mental Health Board Administration	12,000	12,000	
Bergen County Early Voting Election	4,827,089	4,827,089	
Medical Improvements for Patients & Providers	40,000	40,000	
Financial Literacy Program	7,970	7,970	
Paul Coverdell Grant	15,681	15,681	
	<u>195,325,332</u>	<u>195,325,332</u>	<u>-</u>

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<i>Other Special Items:</i>			
Added and Omitted Taxes	1,750,134	1,750,134	
Capital Surplus	5,000,000	5,000,000	
Justice Center Parking	90,000	6,365	(83,635)
Motor Vehicle Surplus - Trust Fund	1,200,000	-	(1,200,000)
Sheriff - Outside Service Administrative Fees	500,000	408,708	(91,292)
Shared Services Pension Agreement	118,000	138,391	20,391
Federal Detainee Revenue	4,500,000	3,684,413	(815,587)
Public Health Priority Funding	3,300,000	6,044,728	2,744,728
Shared Services - 911 Agreements	67,569	67,569	
Register of Deeds - P.L. 2001 C370	3,400,000	5,155,220	1,755,220
Surrogate - P.L. 2001 C370	650,000	656,057	6,057
Sheriff - P.L. 2001 C370	250,000	255,000	5,000
Shared Services Police Services	350,000	177,597	(172,403)
Medicare Part D Reimbursement	725,000	581,983	(143,017)
Interlocal - 911 Agreement- Ridgefield	212,160	212,160	
Housing Authority Lease	148,039	197,384	49,345
Health Department - Spring House Medicare Revenues	360,000	107,080	(252,920)
Health Department - Alcohol Recovery Medicare Revenues	195,000	62,376	(132,624)
Interlocal - 911 Agreement - Palisades Park	160,000	160,000	
Interlocal - 911 Agreement - Lodi	318,362	324,730	6,368
Interlocal - 911 Agreement - Leonia	171,130	171,130	
Interlocal - 911 Agreement - Wyckoff	191,017	191,017	
Interlocal - 911 Agreement - Midland Park	135,000	137,700	2,700
Bergen County Improvement Authority - Loan Repayment	3,000,000	-	(3,000,000)
BCIA - New Bridge Medical Center - Rental	3,000,000	3,000,000	
Intoxicated Driver Program Fees	150,000	247,803	97,803
Interlocal - JDC Revenue Passaic & Union County	725,000	598,620	(126,380)
Interlocal - Security Services at Bergen Technical High School	273,000	-	(273,000)
Interlocal - Board of Social Services Payroll & Purchasing	26,138	13,265	(12,873)
Interlocal - Board of Social Services - Rental of County Facility	77,138	98,578	21,440
Title IVD Reimbursements	725,000	423,124	(301,876)
Planning and Engineering Subdivision Fees	200,000	159,660	(40,340)
American Rescue Plan - Revenue Loss	30,878,000	30,878,000	
	<u>62,845,687</u>	<u>60,908,792</u>	<u>(1,936,895)</u>
 Total Miscellaneous Revenues Anticipated	 <u>295,322,995</u>	 <u>302,465,239</u>	 <u>7,142,244</u>
 Subtotal General Revenues	 319,766,260	 326,908,504	 7,142,244
Amount to be Raised by Taxation	<u>448,377,089</u>	<u>447,482,602</u>	<u>(894,487)</u>
 Budget Totals	 <u>\$ 768,143,349</u>	 774,391,106	 <u>6,247,757</u>
 Miscellaneous Revenues not Anticipated (Nonbudget)		 <u>5,994,477</u>	
		 <u>\$ 780,385,583</u>	

See accompanying notes to the financial statements.

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Miscellaneous Revenue Not Anticipated:	
Bail Bond Forfeitures	20,500
PILOT Program	356,637
Towing Fees	8,800
Miscellaneous	32,650
Reimbursement - Indirect Costs	751,761
Interest - Clerk	27,555
Title IV D BC Probation Reimbursement	3,801
Paymode X ACH Rebates	70,013
Jury Duty	50
Interlocal BD OC SOC Serv	6,441
Solar Energy	72,910
COOP Administration Fee	250,116
Lawsuit Settlements	43,084
Insurance Claims and Reimbursements	3,071,071
Inspection Fees	55,680
Drain Connect Filing Fees	7,535
Cash Contributions-In Lieu of Construction	212,722
Filing Fees - Construction Board	41,020
NJ-Insurance Franchise Tax	10,951
Miscellaneous Police Services	602
Safety & Security - Special Event	825
Medical Examiner - Autopsy Protocol	6,606
Division of Consumer Affairs	89,617
9-1-1 Dispatch Service	161,330
Sheriff's Miscellaneous Revenue	26,628
Sheriff Work Release Program	14,934
General Services Reimbursements	12,750
Scrap Metal	22,717
Recycling Revenue	1,454
39 Hudson Street	55,234
Heavy Hauling	100
Sale of County Assets	47,345
Various Rental Income	500
Health/American Dream Fee	72,200
JINS Shelter Revenue	200,000
Prior Year Credit	191,111
General Court Fees	85
Industrial Health	39,617
Cancellation of Unappropriated Grants	7,525
	\$ 5,994,477

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
OPERATIONS:					
<i>Legislative Branch</i>					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 203,166	203,166	199,224	3,942	
Clerk of the Board:					
Salaries and Wages	799,174	761,974	681,975	79,999	
Other Expenses	342,500	342,500	320,797	21,703	
<i>Total Legislative Branch</i>	<u>1,344,840</u>	<u>1,307,640</u>	<u>1,201,996</u>	<u>105,644</u>	
<i>Executive Branch</i>					
County Executive:					
Salaries and Wages	1,289,673	989,673	935,812	53,861	
Other Expenses	44,000	44,000	21,733	22,267	
<i>Total County Executive</i>	<u>1,333,673</u>	<u>1,033,673</u>	<u>957,545</u>	<u>76,128</u>	
Department of Administration and Finance					
Division of Treasury:					
Salaries and Wages	1,060,246	1,060,246	987,803	72,443	
Other Expenses	56,000	56,000	46,417	9,583	
Division of Fiscal Operations:					
Salaries and Wages	1,085,024	1,085,024	961,562	123,462	
Other Expenses	2,834,763	2,834,763	1,942,366	892,397	
Division of Community Development:					
Salaries and Wages	172,168	172,168		172,168	
Division of Personnel:					
Salaries and Wages	710,897	687,397	597,184	90,213	
Other Expenses	41,228	41,228	23,531	17,697	
Division of Purchasing:					
Salaries and Wages	697,418	697,418	683,863	13,555	
Other Expenses	57,997	57,997	33,961	24,036	
Division of Information Technology:					
Salaries and Wages	1,442,273	1,392,273	1,351,788	40,485	
Other Expenses	1,188,000	1,188,000	921,173	266,827	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Division of Public Information:					
Salaries and Wages	246,795	247,495	247,464	31	
Other Expenses	15,000	15,000	1,687	13,313	
Division of Risk Management:					
Salaries and Wages	196,545	196,545	189,716	6,829	
Other Expenses	7,574,250	7,574,250	7,526,635	47,615	
Health Benefits	86,700,000	86,700,000	81,683,556	5,016,444	
Workers' Compensation	3,280,000	3,280,000	3,277,723	2,277	
Economic Development					
Salaries and Wages	349,499	349,499	311,176	38,323	
Other Expenses	235,750	235,750	28,827	206,923	
Central Municipal Court:					
Salaries and Wages	855,878	855,878	822,786	33,092	
Other Expenses	201,500	201,500	88,549	112,951	
Salary Adjustment	1,000,000	1,000,000	7,000	993,000	
Termination Pay:					
Salaries and Wages	1,800,000	1,800,000	1,800,000		
Matching Funds for Grants:					
Other Expenses	115,000	115,000	600,000	115,000	
B.C.L.A. Other Expenses	600,000	600,000	63,494	46,506	
Out-of-County College Reimbursement	110,000	110,000			
Total Department of Administration and Finance	112,626,231	112,553,431	104,198,261	8,355,170	
Department of Health					
Division of Public Health:					
Salaries and Wages	1,974,448	1,974,448	1,821,055	153,393	
Other Expenses	1,246,680	1,246,680	830,876	415,804	
Bergen County Health Care Center:					
Salaries and Wages	4,994,736	4,994,736	4,923,565	71,171	
Other Expenses	3,556,135	3,556,135	2,167,092	1,389,043	
Intoxicated Driver Resource Center					
Salaries and Wages	280,917	280,917	257,335	23,582	
Other Expenses	18,800	18,800	4,207	14,593	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Division of Mental Health:					
Salaries and Wages	91,802	109,802	109,406	396	
Other Expenses	18,790	18,790	9,260	9,530	
Office Planning and Development:					
Other Expenses	6,500	6,500	4,581	1,919	
Aid to Mental Health:					
Other Expenses	1,663,093	1,663,093	1,661,769	1,324	
Public Health Priority Funding					
Salaries and Wages	900,000	900,000	900,000		
Other Expenses	35,000	35,000	9,897	25,103	
Shared Services Health Agreements:					
Salaries and Wages	1,665,279	1,665,279	1,665,279		
Other Expenses	50,000	50,000	17,036	32,964	
Division of Animal Center:					
Salaries and Wages	2,063,291	1,963,291	1,838,967	124,324	
Other Expenses	736,265	836,265	597,295	238,970	
Total Department of Health	19,301,736	19,319,736	16,817,620	2,502,116	
Department of Human Services:					
Division of Family Guidance:					
Salaries and Wages	4,309,893	4,309,893	3,952,793	357,100	
Other Expenses	383,461	383,461	263,703	119,758	
Division of Community Services:					
Salaries and Wages	2,085,373	2,100,373	1,607,544	492,829	
Other Expenses	3,633,133	3,633,133	3,113,384	519,749	
Division of Senior Services:					
Salaries and Wages	1,233,199	1,233,199	423,436	809,763	
Other Expenses	2,087,968	2,087,968	1,021,046	1,066,922	
Juvenile Detention Center:					
Salaries and Wages	2,021,211	2,021,211	1,826,856	194,355	
Other Expenses	228,097	228,097	143,753	84,344	
Total Department of Human Services	15,982,335	15,997,335	12,352,515	3,644,820	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Department of Law:					
Salaries and Wages	2,179,069	2,196,719	2,164,315	32,404	
Other Expenses	85,900	85,900	65,260	20,640	
Office of the Inspector General:					
Salaries and Wages	203,794	140,694	115,427	25,267	
Other Expenses	3,000	3,000	1,236	1,764	
Office of Mental Health Law:					
Salaries and Wages	187,321	192,921	192,885	36	
Other Expenses	11,000	11,000	8,021	2,979	
Mental Patients in State Institutions:					
Other Expenses - County Share	375,000	375,000	232,977	142,023	
DMHAS Greystone Hospital County Residents - County Share	3,067,186	3,067,186	3,067,185	1	
NJ Division of Mental Health - DMAS Costs - County Share	261,083	261,083		261,083	
Total Department of Law	6,373,353	6,333,503	5,847,306	486,197	
Department of Public Safety					
Division of Safety and Security:					
Salaries and Wages	2,474,828	2,452,828	2,434,427	18,401	
Other Expenses	91,875	91,875	72,404	19,471	
Division of Weights and Measures:					
Salaries and Wages	951,680	954,180	945,379	8,801	
Other Expenses	17,467	17,467	8,435	9,032	
Division of the Medical Examiner:					
Salaries and Wages	563,106	523,106	513,547	9,559	
Other Expenses	1,125,865	1,125,865	1,109,805	16,060	
Division of Emergency Management:					
Salaries and Wages	608,581	650,581	133,471	517,110	
Other Expenses	181,175	181,175	180,943	232	
Division of Public Safety Oper 911-Dispatch:					
Salaries and Wages	3,774,770	3,944,770	3,915,534	29,236	
Other Expenses	1,667,500	1,707,500	1,634,303	73,197	
Division of Law and Public Safety:					
Salaries and Wages	1,186,758	1,151,758	1,127,508	24,250	
Other Expenses	393,895	393,895	295,029	98,866	
Total Department of Public Safety	13,037,500	13,195,000	12,370,785	824,215	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Department of Public Works					
Division of General Services:					
Salaries and Wages	4,470,611	4,565,611	4,524,747	40,864	
Other Expenses	8,911,500	8,911,500	8,253,683	657,817	
Division of Mechanical Services:					
Salaries and Wages	1,053,504	1,053,504	975,616	77,888	
Other Expenses	2,367,500	2,367,500	2,277,704	89,796	
Division of Administration:					
Salaries and Wages	472,561	377,561	296,840	80,721	
Other Expenses	19,425	19,425	70	19,355	
Division of Operations:					
Salaries and Wages	763,527	763,527	754,256	9,271	
Other Expenses	2,531,645	2,531,645	1,373,402	1,158,243	
Division of Community Transportation:					
Salaries and Wages	888,812	888,812	888,812		
Other Expenses	371,780	371,780	301,169	70,611	
Division of Mosquito Control:					
Salaries and Wages	942,853	942,853	809,748	133,105	
Other Expenses	274,450	274,450	259,686	14,764	
Total Department of Public Works	23,068,168	23,068,168	20,715,733	2,352,435	
Department of Parks					
Division of Cultural and Historic Affairs:					
Salaries and Wages	259,218	264,218	262,670	1,548	
Other Expenses	30,460	30,460	24,467	5,993	
Division of Parks and Recreation:					
Salaries and Wages	5,840,841	5,954,841	5,868,329	86,512	
Other Expenses	3,875,200	3,875,200	3,612,494	262,706	
Land Management - Other Expenses	10,000	10,000		10,000	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Division of Golf Courses:					
Salaries and Wages	4,161,561	4,032,561	3,645,588	386,973	
Other Expenses	1,313,627	1,333,627	1,191,975	141,652	
Total Department of Parks	15,490,907	15,500,907	14,603,523	895,384	
Department of Planning and Economic Development					
Division of Construction Board Appeals:					
Other Expenses	375	375	125	250	
Division of Planning and Economic Development:					
Salaries and Wages	1,013,068	1,021,068	1,016,947	4,121	
Other Expenses	38,560	38,560	30,319	8,241	
Division of Engineering:					
Salaries and Wages	1,787,538	1,782,538	1,661,675	120,863	
Other Expenses	112,375	112,375	73,129	39,246	
Division of Transportation Planning:					
Other Expenses	25,000	25,000		25,000	
Total Department of Planning and Economic Development	2,976,916	2,979,916	2,782,195	197,721	
Total Executive Branch	210,190,819	209,981,669	190,647,483	19,334,186	
Educational Agencies					
Office of the Superintendent of Schools:					
Salaries and Wages	436,414	436,414	389,228	47,186	
Other Expenses	35,425	35,425	17,995	17,430	
Bergen County Vocational Schools:					
Other Expenses	33,514,838	33,514,838	33,514,838		
Bergen County Community College:					
Other Expenses	22,248,995	22,248,995	22,248,995		
Bergen County Special Services School:					
Other Expenses	10,729,520	10,729,520	10,729,520		
Total Educational Agencies	66,965,192	66,965,192	66,900,576	64,616	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Constitutional Officers					
Office of the County Surrogate:					
Salaries and Wages	1,953,723	1,903,723	1,858,531	45,192	
Other Expenses	80,036	80,036	68,528	11,508	
Office of the County Clerk:					
Salaries and Wages	2,627,657	2,627,657	2,530,411	97,246	
Other Expenses	356,150	356,150	314,813	41,337	
Election Expenses - Other Expenses	2,198,260	2,198,260	2,174,987	23,273	
Office of the County Prosecutor:					
Salaries and Wages	30,800,762	30,460,762	30,269,395	191,367	
Other Expenses	1,746,000	1,746,000	1,688,808	57,192	
Office of the County Sheriff:					
Salaries and Wages	27,054,235	27,604,235	27,286,066	318,169	
Other Expenses	1,196,500	1,196,500	821,154	375,346	
Bureau of Identification - Sheriff:					
Salaries and Wages	5,668,226	4,868,226	4,820,413	47,813	
Other Expenses	388,000	388,000	364,080	23,920	
County Jail - Sheriff:					
Salaries and Wages	44,524,588	45,994,588	43,188,833	2,805,755	
Other Expenses	7,320,000	6,720,350	5,360,942	1,359,408	
Total Constitutional Officers	125,914,137	126,144,487	120,746,961	5,397,526	
Other Boards and Agencies					
Board of Social Services - Welfare Administration - County Share	7,910,334	7,910,334	7,910,333	1	
Temp. Assistance to Needy Families - County Share	119,829	119,829	58,000	61,829	
Supplemental Security Income - State Share	1,272,317	1,272,317	1,272,000	317	
Board of Taxation:					
Salaries and Wages	603,964	619,964	618,574	1,390	
Board of Elections:					
Salaries and Wages	1,121,117	1,121,117	654,511	466,606	
Other Expenses	318,000	318,000	258,921	59,079	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Superintendent of Elections					
Salaries and Wages	645,563	645,563	571,103	74,460	
Other Expenses	522,035	522,035	348,659	173,376	
Commissioner of Registration					
Salaries and Wages	1,367,553	1,367,553	1,151,190	216,363	
Other Expenses	204,525	204,525	90,641	113,884	
Total Other Boards and Agencies	14,085,237	14,101,237	12,933,932	1,167,305	
Public and Private Programs					
Area Plan Grant	7,920,787	7,920,787	7,920,787		
CARES American Recovery Funds	99,639,874	99,639,874	99,639,874		
PEER Grouping	1,244,683	1,244,683	1,244,683		
Social Services for the Homeless	1,263,900	1,263,900	1,263,900		
Social Services for the Homeless - 2020 Additional	95,000	95,000	95,000		
Juvenile Detention Alternatives Initiative	60,000	60,000	60,000		
Bergen Respite Care	565,480	565,480	565,480		
Job First NJ Administration	40,000	40,000	40,000		
Local Public Health Overdose Fatality Teams	100,000	100,000	100,000		
Case Management	102,000	102,000	102,000		
Emergency Management Agency Assistance	55,000	55,000	55,000		
Comprehensive Cancer Control	111,570	111,570	111,570		
Medicare Improvements for Patients & Providers	40,000	40,000	40,000		
2020 COVID-19 Act Elections Grant	1,178,489	1,178,489	1,178,489		
CARES Emergency Rental Assistance Program	59,059,944	59,059,944	59,059,944		
Childhood Lead	239,856	239,856	239,856		
Personal Assistance Services Program - Bergen	80,244	80,244	80,244		
Personal Assistance Services Program - Hudson	28,764	28,764	28,764		
Senior Citizen & Disabled Resident Transportation	1,685,543	1,685,543	1,685,543		
Urban Area Security Initiative	675,500	675,500	675,500		
WFNJ - Transportation Services	114,461	114,461	114,461		
Human Services Advisory Council	93,224	93,224	93,224		
Veterans Transportation	13,000	13,000	13,000		
Victims of Crime (VOCA)	386,016	386,016	386,016		
State Community Partnership	830,965	830,965	830,965		
Local Arts Program	111,455	111,455	111,455		
Historical Partnership Program	59,188	59,188	59,188		
Public and Private Programs (continued)					
Senior Farmers Market	4,000	4,000	4,000		

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Violence Against Women Act	53,333	53,333	53,333		
State Homeland Security Grant	399,931	399,931	399,931		
Sheriff Body Armor Replacement	30,823	30,823	30,823		
Prosecutors Body Armor Replacement	7,129	7,129	7,129		
Homeless Management Information System	20,000	20,000	20,000		
Drug Recognition Expert	25,000	25,000	25,000		
Sustained Enforcement Grant	95,000	95,000	95,000		
County Comprehensive Alcohol Program	1,211,401	1,211,401	1,211,401		
Spring House for Women - Drug Court	93,624	93,624	93,624		
IOLTA Fund of the Bar of NJ	15,000	15,000	15,000		
Operation Helping Hand	47,619	47,619	47,619		
Alternatives to Domestic Violence	1,002,391	1,002,391	1,002,391		
State Health Insurance Program	40,000	40,000	40,000		
SCADRTAP - Challenge Pilot Program	50,000	50,000	50,000		
Children Interagency Coordination Council	55,311	55,311	55,311		
LEAP County Coordinator Fellowship Grant	50,000	50,000	50,000		
Sub-Regional Transportation Planning	198,164	198,164	198,164		
Supplemental Support & Intern Grant	15,000	15,000	15,000		
Veterans Transportation	26,000	26,000	26,000		
HUD - Veterans Supportive Housing	88,415	88,415	88,415		
HUD - Homeless Management Information System	100,693	100,693	100,693		
USMS - Regional Fugitive Task Force	15,000	15,000	15,000		
Operation Helping Hand	90,476	90,476	90,476		
Sexual Assault Nurse Examiner - SART	88,224	88,224	88,224		
Victims of Crime Act (VOCA)	360,000	360,000	360,000		
Victims of Crime Act - Sexual Assault	87,451	87,451	87,451		
Municipal Alliance Program	317,346	317,346	317,346		
Comprehensive Opioid Stimulant and Substance Abuse Program	1,200,000	1,200,000	1,200,000		
Enhanced Mobility of Seniors & Individuals with Disabilities	175,000	175,000	175,000		
Supporting Children of Incarcerated Parents	464,995	464,995	464,995		
Visions & Detention Alternatives	151,503	151,503	151,503		
Cancer Education & Early Detection	281,140	281,140	281,140		
County Environmental Health Act	212,260	212,260	212,260		
Child Advocacy Development	73,093	73,093	73,093		
Public and Private Programs (continued)					
Clean Communities	150,409	150,409	150,409		
Case Management	136,000	136,000	136,000		
Early Intervention Services	1,762,828	1,762,828	1,762,828		

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Budget After Modification	Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification				
Tuberculosis Control	272,472	272,472	272,472	272,472		
Job Access & Reverse Commute	180,000	180,000	180,000	180,000		
National Council on Aging	60,000	60,000	60,000	60,000		
LEAP Challenge Grant - Food Security Task Force	150,000	150,000	150,000	150,000		
LEAP Challenge Grant - Shared Service Czar	100,000	100,000	100,000	100,000		
Work First NJ	40,000	40,000	40,000	40,000		
HIV State Prevention Program	53,500	53,500	53,500	53,500		
Comprehensive Cancer Control	111,556	111,556	111,556	111,556		
Right to Know	21,869	21,869	21,869	21,869		
Bioterrorism Program	748,720	748,720	748,720	748,720		
Childhood Lead	239,856	239,856	239,856	239,856		
Body Worn Camera Grant	305,700	305,700	305,700	305,700		
Mental Health Law Project	246,898	246,898	246,898	246,898		
Unified Child Care Grant	1,924,471	1,924,471	1,924,471	1,924,471		
Basic Center Program	151,561	151,561	151,561	151,561		
Youth Complex Education	169,490	169,490	169,490	169,490		
Venture Program	657,000	657,000	657,000	657,000		
Mental Health Board Administration	12,000	12,000	12,000	12,000		
Bergen County Early Voting Election	4,827,089	4,827,089	4,827,089	4,827,089		
Medical Improvements for Patients & Providers	40,000	40,000	40,000	40,000		
Financial Literacy Program	7,970	7,970	7,970	7,970		
Paul Coverdell Grant	15,681	15,681	15,681	15,681		
Total Public and Private Programs	195,325,335	195,325,335	195,325,335	195,325,335		
TOTAL OPERATIONS	613,825,560	613,825,560	613,825,560	587,756,283	26,069,277	
Detail:						
Salaries and Wages	184,116,708	184,556,358	184,556,358	174,689,565	9,866,793	
Other Expenses (Including Contingent)	429,708,852	429,269,202	429,269,202	413,066,718	16,202,484	
	613,825,560	613,825,560	613,825,560	587,756,283	26,069,277	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Capital Improvements					
Down Payments on Improvements	3,500,000	3,500,000	3,500,000		
Acquisition of Office Equipment	100,000	100,000		100,000	
Acquisition of Vehicles	100,000	100,000	67,373	32,627	
Information Technology Equipment	150,000	150,000	7,280	142,720	
Total Capital Improvements	3,850,000	3,850,000	3,574,653	275,347	
County Debt Service					
Payment of Bond Principal:					
State Aid - County College Bonds	4,020,000	4,270,000	4,270,000		
Vocational School Bonds	8,380,000	8,460,000	8,460,000		
Other Bonds	52,009,087	51,679,087	51,679,087		
Interest on Bonds:					
State Aid - County College Bonds	1,200,000	1,200,000	541,103		658,897
Vocational School Bonds	2,275,000	2,275,000	1,755,123		519,877
Other Bonds	22,568,200	22,568,200	20,921,781		1,646,419
Interest on Notes	6,900,000	6,900,000	6,873,186		26,814
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	585,713	585,713	585,693		20
Total County Debt Service	97,938,000	97,938,000	95,085,973		2,852,027
Deferred Charges and Statutory Expenditures					
Contribution to:					
Deferred Charges to Future Taxation - Capital Prior Year Bills:	1,000,000	1,000,000	1,000,000		
2019 - Protective Measures	1,715	1,715	1,715		
2019 - AssetWorks	42,793	42,793	42,793		
2018 - New Bridge Medical Inmate Medical Public Employees' Retirement System	455,492	455,492	455,492		
Social Security System (O.A.S.I.)	14,032,031	14,032,031	13,941,108	90,923	
Unemployment Compensation Insurance - (NJSA 43:21-3)	14,900,000	14,900,000	14,007,909	892,091	
Police and Firemen's Retirement System	50,000	50,000	50,000		
Define Contribution Retirement Program (DCRP)	21,997,761	21,997,761	21,697,761	300,000	
Total Statutory Expenditures	52,529,792	52,529,792	51,232,375	1,297,417	
Total General Appropriations	\$ 768,143,352	768,143,352	737,649,284	27,642,041	2,852,027

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Budget as Adopted	Appropriations	Paid or Charged	Reserved	Unexpended Balance Canceled
Adopted Budget \$	Budget After Modification			
	749,894,197			
Appropriated by N.J.S.A. 40A4-89	18,249,155			
	<u>\$ 768,143,352</u>			
Transferred to Federal and State Grant Fund \$		195,325,335		
Transfer for Other Reserves		83,807,246		
Prepaid Tax Liability Applied		83,938		
Encumbrances		7,768,303		
Cash		<u>450,664,462</u>		
		<u>\$ 737,649,284</u>		

See accompanying notes to the financial statements.

COUNTY OF BERGEN
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2021 and 2020

	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 32,098,297	\$ 28,330,126
Interfunds	B-2	190,640	-
		<u>32,288,937</u>	<u>28,330,126</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	82,403,773	74,325,047
Interfunds	B-2	241	
Accounts Receivable	B-3	165,999	73,094
		<u>82,570,013</u>	<u>74,398,141</u>
Prosecutor's Trust Fund:			
Cash and Cash Equivalents	B-1	22,721,193	22,249,573
Interfunds	B-2	19,292	
		<u>22,740,485</u>	<u>22,249,573</u>
Self-Insurance Trust Fund			
Cash and Cash Equivalents	B-1	11,051,844	13,445,571
Community Development Trust Fund			
Cash and Cash Equivalents	B-1	1,175,664	179,558
Due from U.S. Department of Housing & Urban Development - Letters of Credit	B-4	50,434,974	36,988,917
HOME Improvement Program Mortgages Receivable	Contra	7,603,468	7,873,760
Small Business Loans	Contra	117,669	122,112
HOME Investment Mortgages	Contra	9,418,254	9,418,254
American Dream Mortgages	Contra	16,925,311	17,586,693
		<u>85,675,340</u>	<u>72,169,294</u>
Total Assets		\$ <u>234,326,619</u>	\$ <u>210,592,705</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Trust Fund:			
Reserve for Dedicated Revenue:			
Motor Vehicle Fines and Road Openings	B-5	\$ 2,451,189	\$ 3,210,123
Weights and Measures	B-6	143,426	104,268
Miscellaneous Trust Accounts	B-7	27,160,512	22,713,318
Road Permit Deposits	B-8	877,608	875,612
Reserve for Encumbrances	B-9	673,041	874,327
Contracts Payable	B-10	983,161	552,478
		<u>32,288,937</u>	<u>28,330,126</u>

COUNTY OF BERGEN
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2021 and 2020

	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE (continued)</u>			
Open Space Trust Fund:			
Reserve for Open Space Trust Fund	B-11	28,823,554	42,921,302
Reserve for Encumbrances	B-12	160,150	107,432
Reserve for Contracts Payable	B-13	53,586,309	31,369,407
		<u>82,570,013</u>	<u>74,398,141</u>
Prosecutor's Trust Fund			
Reserve for Prosecutor's Trust Fund	B-14	20,243,242	19,225,996
Reserve for Encumbrances	B-15	2,216,678	2,743,012
Reserve for Contracts Payable	B-16	280,565	280,565
		<u>22,740,485</u>	<u>22,249,573</u>
Self-Insurance Trust Fund:			
Reserve for Self-Insurance Trust Fund	B-17	\$ 11,051,844	\$ 13,425,786
Encumbrances Payable	B-18	-	19,785
		<u>11,051,844</u>	<u>13,445,571</u>
Community Development Trust Fund:			
Reserve for Expenditures	B-19	49,307,452	34,975,840
HOME Improvement Mortgages - Principal	B-20	507,444	598,363
HOME Improvement Mortgages - Interest	B-21	444,358	444,358
Reserve for:			
HOME Improvement Program Mortgages Receivable	Contra	7,603,468	7,873,760
Small Business Loans	Contra	117,669	122,112
HOME Investment Mortgages	Contra	9,418,254	9,418,254
American Dream Mortgages	Contra	16,925,311	17,586,693
Program Income	B-22	1,104,655	919,946
Small Business Loans - Principal	B-23	156,825	152,381
Small Business Loans - Interest	B-24	29,354	28,334
First Time Home Buyer Mortgages	B-25	60,550	49,250
		<u>85,675,340</u>	<u>72,169,291</u>
Total Liabilities, Reserves and Fund Balance		\$ <u>234,326,619</u>	\$ <u>210,592,702</u>

See accompanying notes to financial statements.

COUNTY OF BERGEN
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
GENERAL CAPITAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

<u>ASSETS</u>	<u>Ref.</u>	<u>2021</u>	<u>2020</u>
Cash and Cash Equivalents	C-2, C-3	\$ 42,383,171	\$ 37,594,603
Infrastructure Trust Loan Receivable	C-4	170,639	170,639
NJ DOT Receivable	C-5	43,787,778	41,672,716
FEMA Hazard Grant Program Receivable	C-6	3,500,000	3,500,000
School District Receivable	C-7	64,602	64,602
Due from State of New Jersey	C-8	25,998,500	123,500
Due from Bergen County Improvement Authority	C-9	43,942,108	54,000,000
Due from NJ Green Acres Program	C-10	1,250,000	1,250,000
Deferred Charges to Future Taxation:			
Funded	C-11	574,718,802	586,007,715
Unfunded	C-12	349,041,877	382,317,179
Total Assets		\$ <u>1,084,857,477</u>	\$ <u>1,106,700,954</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
General Serial Bonds	C-13	\$ 574,347,000	\$ 585,081,000
Environmental Infrastructure Trust Loan Payable	C-14	371,802	926,715
Bond Anticipation Notes Payable	C-15	127,500,000	105,690,000
Capital Improvement Fund	C-16	4,378,392	3,220,977
Improvement Authorizations:			
Funded	C-17	104,687,865	105,567,581
Unfunded	C-17	184,509,387	232,326,332
Encumbrances Payable	C-18	78,697,745	60,932,377
Reserve for Arbitrage Rebate	C-20	-	26,127
Reserve for Preliminary Expenses	C-22	1,434	1,434
Reserve for County Roads	C-23	668,592	668,592
Reserve for Payment of Notes	C-24	1,488,361	1,789,862
Total Liabilities and Reserves		<u>1,076,650,578</u>	<u>1,096,230,997</u>
Fund Balance	C-1	<u>8,206,899</u>	<u>10,469,957</u>
Total Liabilities, Reserves and Fund Balance		\$ <u>1,084,857,477</u>	\$ <u>1,106,700,954</u>

There were Bonds and Notes Authorized But Not Issued at December 31, 2021 and 2020 of \$221,541,877 and \$276,627,268 respectively. (C-25)

See accompanying notes to the financial statements.

COUNTY OF BERGEN
STATEMENT OF FUND BALANCE - REGULATORY BASIS
GENERAL CAPITAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Balance - January 1,	\$ 10,469,957	\$ 12,645,264
Increased by:		
Cash Receipts:		
Premiums on Bonds	1,499,287	1,162,480
Premiums on BANs	<u>1,237,655</u>	<u>1,662,213</u>
	<u>2,736,942</u>	<u>2,824,693</u>
	13,206,899	15,469,957
Decreased by:		
Appropriation to Current Year Budget	<u>5,000,000</u>	<u>5,000,000</u>
	<u>5,000,000</u>	<u>5,000,000</u>
Balance - December 31,	\$ <u><u>8,206,899</u></u>	\$ <u><u>10,469,957</u></u>

See accompanying notes to financial statements.

COUNTY OF BERGEN
FIXED ASSETS
AS OF DECEMBER 31, 2021 and 2020

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>2021</u>	<u>2020</u>
Land	\$ 981,572,330	\$ 981,572,330
Improvements	373,132,810	373,132,810
Equipment	<u>92,569,975</u>	<u>83,172,084</u>
	<u>\$ 1,447,275,115</u>	<u>\$ 1,437,877,224</u>
Investment in Fixed Assets	<u>\$ 1,447,275,115</u>	<u>\$ 1,437,877,224</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial statements of the County of Bergen have been prepared in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds which differ from the fund structure required by GAAP.

A. REPORTING ENTITY

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

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY, (continued)

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

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

The accounting policies of the County of Bergen conform to the accounting principles applicable to municipalities that have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the financial transactions and accounts of the County of Bergen are organized on the basis of funds, which is different from the fund structure required by GAAP. A fund is an accounting entity with a separate set of self-balancing accounts established to record the financial position and results of operation of a specific government activity. As required by the Division of Local Government Services, the County accounts for its financial transactions through the following individual funds:

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

Trust Fund – Trust funds are used to account for assets held by the government in a trustee capacity. Funds held by the County as an agent for individual, private organizations or other governments are recorded in Trust Funds.

Regular Trust Fund – This fund is established to account for the assets and resources which are also held by the County as a trustee or agent for individuals, private organizations, other governments and/or other funds. These funds include dedicated fees/proceeds collected, developer deposits and deposited funds with the County as collateral.

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Prosecutor Trust Fund – This fund is used to account for assets seized by local and county law enforcement agencies. Any seized assets forfeited are allocated to the respective agencies or returned upon the conclusion of each legal case filed.

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

Community Development Trust Fund – This fund is used to account for grant proceeds and related expenditures for Housing and Urban Development Grant Entitlements.

General Capital Fund – This fund is used to account for the receipts and disbursements of funds used for the acquisition or improvement of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets Accounting Group – To account for all fixed assets of the County. The County's infrastructure is not reported in the group.

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

Property Tax Revenues – Real property taxes are assessed to each municipality within the County, based upon a County wide assessment at true equalized value. Taxes are payable in four quarterly installments on February 15, May 15, August 15 and November 15. The amounts of the first and second installments are determined as one-quarter of the total tax levied against the municipality for the preceding year. The installment due the third and fourth quarters is determined by taking the full tax as levied for the current year against the municipality, less the amount previously charged as the first and second installments, the remainder being divided equally. If unpaid on these dates, the amount due becomes delinquent and subject to interest at 6% per annum. In accordance with the accounting principles prescribed by the State of New Jersey, taxes receivable are realized as revenue when collected. Since delinquent taxes are fully reserved, no provision has been made to estimate that portion of the taxes receivable that are uncollectible. GAAP requires property tax revenues to be recognized in the accounting period when they become subsequent to accrual, reduced by an allowance for doubtful accounts.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Miscellaneous Revenues – Miscellaneous revenues are recognized on a cash basis. Receivables for the miscellaneous items that are susceptible to accrual are recorded with offsetting reserves on the balance sheet of the County’s Current Fund. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

Grant Revenues – Federal and State grants, entitlements or shared revenues received for purposes normally financed through the Current Fund are recognized when anticipated in the County’s budget. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

Budgets and Budgetary Accounting – An annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the State Division of Local Government Services, in accordance with N.J.S.A. 40A:4 et seq.

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

Trust Funds
General Capital Fund

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

During the years ended December 31, 2021 and 2020, the Governing Body approved additional revenues and appropriations of \$18,249,155 and \$30,057,239, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2020 and 2019.

Expenditures - unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless canceled by the governing body. GAAP requires expenditures in the current fund, to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which should be recognized when due.

Encumbrances - contractual orders at December 31, are reported as expenditures through establishment of a reserve for encumbrances. Encumbrances do not constitute expenditures or liabilities under GAAP.

Appropriation Reserves - are available until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriations reserves are recorded as additions to income. Appropriation reserves are not established under GAAP.

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

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

Deferred Charges to Future Taxation - Funded and Unfunded - Upon the authorization of capital projects, the County establishes deferred charges for the costs of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to the N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit, to repay the debt. Annually, the County raises the debt requirements for that particular year in the current budget. As the funds are raised by taxation, the deferred charges are reduced. GAAP does not require the establishment of deferred charges to future taxation and records proceeds of debt issued as revenue.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

General Fixed Assets - N.J.A.C. 5:30-5.6 codifies Technical Accounting Directive No. 86-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from GAAP, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. It also requires the County to place a value on all fixed assets put into service, to maintain a subsidiary ledger of detailed records of fixed assets and to provide property management standards to control fixed assets. General Fixed Assets are defined as non-expendable personal property having a physical existence, a useful life of more than five years and an acquisition cost of \$5,000 or more per unit. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, are not capitalized.

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

No depreciation has been provided for in the financial statements.

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

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

GAAP requires that fixed assets be capitalized at historical or estimated historical cost if actual historical cost is not available.

Use of Estimates -- The preparation of financial statements requires management of the County to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Impact of Recently Issued Accounting Principles

Recently Issued and Adopted Accounting Pronouncements

There were no new accounting pronouncements adopted by the County during 2021.

C. BASIC FINANCIAL STATEMENTS

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

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. The County's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2021 and 2020, \$-0- and \$1,328,810 of the County's bank balance of \$388,480,622 and \$278,303,023, respectively, was exposed to custodial credit risk.

Investments

Investment Rate Risk

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

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

Credit Risk

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

Concentration of Credit Risk

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

NOTE 3. COUNTY DEBT

Long-term debt as of December 31, 2021 and 2020 consisted of the following:

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable – General Obligation Debt	\$585,081,000	\$142,235,000	\$152,969,000	\$574,347,000	\$61,621,000
Other Liabilities:					
Compensated Absences	25,906,823	4,829,518	3,721,075	27,015,266	
New Jersey:					
EIT Loans	<u>926,715</u>	<u> </u>	<u>554,913</u>	<u>371,802</u>	<u>371,802</u>
	<u>\$611,914,538</u>	<u>\$147,064,518</u>	<u>\$157,244,988</u>	<u>\$601,734,068</u>	<u>\$61,992,802</u>

	<u>Balance</u> <u>Dec. 31, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable – General Obligation Debt	\$592,926,000	\$47,070,000	\$54,915,000	\$585,081,000	\$60,391,000
Other Liabilities:					
Compensated Absences	21,585,979	8,265,629	3,944,785	25,906,823	
New Jersey:					
EIT Loans	<u>1,471,484</u>	<u> </u>	<u>544,769</u>	<u>926,715</u>	<u>554,913</u>
	<u>\$615,983,463</u>	<u>\$55,335,629</u>	<u>\$59,404,554</u>	<u>\$611,914,538</u>	<u>\$60,945,913</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 3. COUNTY DEBT (continued)

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

The County's debt is summarized as follows:

	<u>2021</u>	<u>2020</u>
Issued		
General		
Bonds, Notes and Loans	\$1,255,878,802	\$1,225,312,715
Less: Funds Temporarily Held to Pay Bonds and Notes	1,488,361	1,789,951
Additional Borrowing for County College Guaranteed by County	12,038,500	11,781,000
Refunding Bonds	<u>8,957,000</u>	<u>533,615,000</u>
Total Subtractions	<u>576,143,861</u>	<u>547,185,951</u>
Net Debt Issued	679,734,941	678,126,764
Authorized But Not Issued		
General		
Bonds, Notes and Loans	<u>221,541,877</u>	<u>276,627,268</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$901,276,818</u>	<u>\$954,754,032</u>

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .509% and .522% at December 31, 2021 and 2020, respectively.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2021</u>			
General Debt	<u>\$1,477,420,679</u>	<u>\$576,143,861</u>	<u>\$901,276,818</u>

Net debt of \$901,276,818 divided by equalized valuation basis per N.J.S.A. 40A:2-2, as amended, of \$187,397,717,934 equals .509%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2020</u>			
General Debt	<u>\$1,501,939,983</u>	<u>\$547,185,951</u>	<u>\$954,754,032</u>

Net debt of \$954,754,032 divided by equalized valuation basis per N.J.S.A. 40A:2-2, as amended, of \$182,930,168,861 equals .522%.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 3. COUNTY DEBT (continued)

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

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

	<u>2020</u>	<u>2020</u>
2% of Equalized Valuation Basis	\$3,747,954,359	\$3,658,603,377
Net Debt	<u>901,276,818</u>	<u>954,754,032</u>
Excess Borrowing Power	<u>\$2,846,677,541</u>	<u>\$2,703,849,345</u>

Paid by Current Fund:

General Obligation Bonds

	<u>2021</u>	<u>2020</u>
\$4,313,000, 2009 County Hospital Bonds, due in annual installments of \$245,000 to \$388,000 through November 1, 2024, interest at various rates from 3.75% to 5.30%	\$1,118,000	\$1,458,000
\$43,048,000, 2011 General Improvement Refunding Bonds, due in annual installments of \$1,800,000 to \$3,048,000 through December 1, 2028, interest at various rates from 2.00% to 3.25%		24,048,000
\$3,025,000, 2011 Special Services/Vocational School Bonds, due in annual installments of \$150,000 to \$300,000 through December 1, 2024, interest at various rates from 2.00% to 3.00%		1,175,000
\$10,000,000, 2012 Special Services/Vocational School Bonds, due in annual installments of \$600,000 to \$1,200,000 through December 1, 2023, interest at various rates from 1.00% to 2.00%	2,400,000	3,400,000
\$35,800,000, 2012 General Improvement Refunding Bonds, due in annual installments of \$1,500,000 to \$3,000,000 through December 1, 2027, interest at various rates from 1.00% to 2.25%	17,000,000	19,600,000
\$5,600,000, 2012 County Taxable Bonds, due in annual installments of \$400,000 to \$650,000 through December 1, 2022, interest at various rates from 1.00% to 2.20%	650,000	1,300,000
\$4,250,000, 2012 County College Bonds, due in annual installments of \$350,000 to \$400,000 through June 15, 2024, interest at various rates from 2.00% to 2.25%	1,100,000	1,450,000
\$4,250,000, 2012 State Aid County College Bonds, due in annual installments of \$350,000 to \$400,000 through June 15, 2024, interest at various rates from 2.00% to 2.25%	1,100,000	1,450,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2021</u>	<u>2020</u>
\$9,744,000, 2012 BCIA Governmental Loan Revenue Bonds, due in annual installments of \$860,000 to \$1,610,000 through May 1, 2021, interest at various rates from .838% to 2.959%	\$	\$1,610,000
\$941,000, 2012 BCIA Governmental Loan Revenue Bonds, due in annual installments of \$65,000 to \$131,000 through May 1, 2023, interest at various rates from .838% to 3.259%	171,000	302,000
\$57,855,000, 2013 General Improvement Bonds, due in annual installments of \$1,875,000 to \$3,750,000 through December 1, 2031, interest at various rates from 3.00% to 4.00%	6,000,000	38,475,000
\$7,145,000, 2013 Special Services/Vocational School Refunding Bonds, due in annual installments of \$250,000 to \$500,000 through December 1, 2029, interest at various rates from 3.00% to 4.00%	1,000,000	4,145,000
\$54,830,000, 2014 General Improvement Bonds, due in annual installments of \$1,605,000 to \$3,060,000 through April 15, 2039, interest at various rates from 2.00% to 5.00%	5,670,000	44,730,000
\$40,000,000, 2014 Special Services/Vocational School Bonds, due in annual installments of \$2,000,000 through June 30, 2034, interest at various rates from 2.00% to 3.50%	26,000,000	28,000,000
\$4,250,000, 2014 County College Bonds, due in annual installments of \$425,000 through June 30, 2024, interest at various rates from 2.00% to 3.00%	1,275,000	1,700,000
\$1,600,000, 2015 County College Bonds, due in annual installments of \$105,000 to \$200,000 through June 30, 2025, interest at various rates from 2.00% to 3.00%, Series A	785,000	965,000
\$1,600,000, 2015 County College Bonds, due in annual installments of \$105,000 to \$200,000 through June 30, 2025, interest at various rates from 2.00% to 3.00%, Series B	785,000	965,000
\$58,690,000, 2015 General Obligation Refunding Bonds, due in annual installments of \$2,895,000 to \$11,960,000 through October 15, 2023, interest at various rates from 3.00% to 5.00%	15,435,000	27,395,000
\$14,540,000, 2015 Special Services/Vocational School Refunding Bonds, due in annual installments of \$2,895,000 to \$11,960,000 through October 15, 2023, interest at various rates from 3.00% to 5.00%	3,845,000	6,835,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2021</u>	<u>2020</u>
\$6,220,000, 2015 County Hospital Refunding Bonds, due in annual installments of \$55,000 to \$1,145,000 through October 15, 2023, interest at various rates from .926% to 2.708%	\$2,225,000	\$3,375,000
\$47,315,000, 2016 General Improvement Refunding Bonds, due in annual installments of \$185,000 to \$7,215,000 through August 15, 2016, interest at various rates from 2.00% to 5.00%	34,540,000	41,010,000
\$25,668,000, 2017 General Improvement Bonds, due in annual installments of \$1,300,000 to \$2,573,000 through February 15, 2030, interest at various rates from 2.00% to 3.00%	19,868,000	21,468,000
\$2,134,000, 2017 County Vocational/Technical School Bonds, due in annual installments of \$100,000 to \$199,000 through February 15, 2031, interest at various rates from 2.00% to 3.00%	1,704,000	1,819,000
\$3,700,000, 2017 County College Bonds, Series A, due in annual installments of \$500,000 to \$1,000,000 through February 15, 2022, interest at 2%	1,000,000	1,900,000
\$1,876,000, 2017 County College Bonds, Series B, due in annual installments of \$250,000 to \$491,000, through February 15, 2022, interest at 2.00%	491,000	976,000
\$15,950,000, 2017 General Obligation Bonds, due in annual installments of \$875,000 to \$1,180,000 through December 1, 2033, interest at various rates from 2.25% to 3.00%	12,410,000	13,310,000
\$1,800,000, 2017 County Vocational/Technical School Bonds, due in annual installments of \$85,000 to \$120,000 through December 1, 2035, interest at various rates from 2.25% to 3.00%	1,455,000	1,545,000
\$750,000, 2017 County College Bonds, due in annual installments of \$80,000 to \$90,000 through December 1, 2026, interest at 2.25%	430,000	510,000
\$6,850,000, 2017 Taxable General Improvement Bonds, due in annual installments of \$705,000 to \$835,000 through December 1, 2026, interest at various rates from 2.50% to 2.95%	3,965,000	4,705,000
\$28,205,000, 2017 General Improvement Refunding Bonds, due in annual installments of \$45,000 to \$3,635,000 through November 1, 2027, interest at various rates from 2.00% to 4.00%	21,665,000	25,255,000
\$2,090,000, 2017 County Vocational/Technical Schools Refunding Bonds, due in annual installments of \$10,000 to \$425,000 through November 1, 2024, interest at various rates from 2.00% to 3.00%	1,255,000	1,675,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2021</u>	<u>2020</u>
\$2,000,000, 2018 County College Bonds, Series A, due in annual installments of \$150,000 to \$240,000 through June 1, 2028, interest at various rates from 2.25% to 2.50%	\$1,515,000	\$1,690,000
\$2,000,000, 2018 County College Bonds, Series B, due in annual installments of \$150,000 to \$240,000 through June 1, 2028, interest at various rates from 2.25% to 2.50%	1,515,000	1,690,000
\$4,050,000, 2019 County College Bonds, Series A, due in annual installments of \$250,000 to \$435,000 through June 1, 2031, interest at 3.00%	3,535,000	3,800,000
\$4,050,000, 2019 County College Bonds, Series B, due in annual installments of \$250,000 to \$435,000 through June 1, 2031, interest at 3.00%	3,535,000	3,800,000
\$70,315,000, 2019 General Obligation Bonds, due in annual installments of \$2,380,000 to \$4,755,000 through July 1, 2040, interest at 3.000%	65,520,000	67,935,000
\$8,895,000, 2019 County Vocational/Technical School Bonds, due in annual installments of \$430,000 to \$720,000 through July 1, 2035, interest at 3.000%	8,020,000	8,465,000
\$790,000, 2019 County College Bonds, due in annual installments of \$90,000 to \$110,000 through July 1, 2027, interest at 3.000%	610,000	700,000
\$50,140,000, 2019 County Guaranteed Governmental Lease Revenue Bonds, due in annual installments of \$1,950,000 to \$3,895,000 through October 2039, interest at various rates from 4.00% to 5.00%	50,140,000	50,140,000
\$72,670,000, 2019 General Improvement Bonds, due in annual installments of \$3,500,000 to \$4,790,000 through December 1, 2036, interest at various rates from 2.000% to 3.000%	65,570,000	69,170,000
\$2,000,000, 2019 County Vocational/Technical School Bonds, due in annual installments of \$120,000 to \$220,000 through December 1, 2031, interest at various rates from 2.000% to 3.000%	1,750,000	1,880,000
\$330,000, 2019 County College Bonds, due in annual installments of \$40,000 to \$65,000 through December 1, 2025, interest at various rates from 2.000% to 3.000%	240,000	290,000
\$2,000,000, 2019 Taxable General Improvement Bonds, due in annual installments of \$100,000 to \$200,000 through December 1, 2032, interest at various rates from 2.250% to 2.500%	1,795,000	1,900,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2021</u>	<u>2020</u>
\$2,050,000, 2020 County College Bonds, Series A, due in annual installments of \$125,000 to \$220,000 through June 1, 2032, interest at 2.00%	\$1,925,000	\$2,050,000
\$2,050,000, 2020 County College Bonds, Series B, due in annual installments of \$125,000 to \$220,000 through June 1, 2032, interest at 2.00%	1,925,000	2,050,000
\$31,850,000, 2020 General Improvement Bonds, due in annual installments of \$1,705,000 to \$2,710,000 through May 1, 2035, interest at 2.00%	30,145,000	31,850,000
\$3,615,000, 2020 County Vocational/Technical School Bonds, due in annual installments of \$415,000 to \$500,000 through May 1, 2028, interest at 2.00%	3,200,000	3,615,000
\$835,000, 2020 County College Bonds, due in annual installments of \$50,000 to \$100,000 through May 1, 2030, interest at 2.00%	785,000	835,000
\$6,670,000, 2020 Taxable General Improvement Bonds, due in annual installments of \$570,000 to \$775,000 through May 1, 2030, interest at 2.00%	6,100,000	6,670,000
\$54,945,000, 2021 General Obligation Refunding Bonds, due in annual installments of \$1,005,000 to \$7,275,000 through December 1, 2031, interest at various rates from 0.173% to 1.636%	53,940,000	
\$3,880,000, 2021 County Special Services/Technical Schools Refunding Bonds, due in annual installments of \$80,000 to \$855,000 through December 1, 2029, interest at various rates from 0.173% to 1.466%	3,800,000	
\$16,000,000, 2021 General Obligation Bonds, due in annual installments of \$600,000 to \$1,125,000 through June 1, 2041, interest at 2.00%	16,000,000	
\$2,050,000, 2021 County College Bonds, Series B, due in annual installments of \$125,000 to \$220,000 through June 1, 2033, interest at 2.00%	2,050,000	
\$2,050,000, 2021 County College Bonds, Series C, due in annual installments of \$125,000 to \$220,000 through June 1, 2033, interest at 2.00%	2,050,000	
\$19,150,000, 2021 General Obligation Bonds, due in annual installments of \$2,000,000 to \$2,425,000 through November 1, 2030, interest at 2.00%	19,150,000	
\$1,855,000, 2021 County Vocational/Technical School Bonds, Series B, due in annual installments of \$210,000 to \$265,000 through November 1, 2029, interest at 2.00%	1,855,000	
\$680,000, 2021 County College Bonds, Series C, due in annual installments of \$90,000 to \$140,000 through November 1, 2027, interest at 2.00%	680,000	
\$41,625,000, 2021 BCIA Governmental Loan Revenue Bonds, due in annual installments of \$565,000 to \$2,850,000 through February 2039, interest at various rates from 0.433% to 2.841%	<u>41,625,000</u>	
	<u>\$574,347,000</u>	<u>\$585,081,000</u>

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)**

NOTE 3. COUNTY DEBT (continued)

Environmental Infrastructure Trust Loan Payable

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

	<u>2021</u>	<u>2020</u>
\$3,675,000, 2007 Trust Loan due in annual installments of \$250,000 to \$345,000 through August 1, 2022, interest at 3.40% to 5.00%	\$317,000	\$616,000
\$3,708,149, 2007 Trust Loan due in semi-annual installments of \$43,077 to \$243,956 through August 1, 2022, with no interest	<u>54,802</u>	<u>310,715</u>
	<u>\$371,802</u>	<u>\$926,715</u>

The County's principal and interest for long-term debt issued and outstanding at December 31, 2021 is as follows:

<u>Year</u>	<u>Bonds</u>		<u>NJEIT Loans</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2022	\$61,621,000	\$15,626,278	\$371,802	\$15,850	\$77,634,930
2023	59,941,000	13,943,249			73,884,249
2024	49,568,000	12,165,767			61,733,767
2025	48,020,000	10,902,924			58,922,924
2026	48,245,000	9,668,142			57,913,142
2027-2031	164,317,000	33,036,881			197,353,881
2032-2036	100,040,000	14,924,688			114,964,688
2037-2040	<u>42,595,000</u>	<u>2,897,655</u>	<u> </u>	<u> </u>	<u>45,492,655</u>
	<u>\$574,347,000</u>	<u>\$113,165,584</u>	<u>\$371,802</u>	<u>\$15,850</u>	<u>\$687,900,236</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 4. BOND ANTICIPATION NOTES

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

On December 31, 2021 and 2020, the County had \$127,500,000 and \$105,690,000, respectively, in outstanding General Capital bond anticipation notes.

The following activity related to bond anticipation notes occurred during the calendar years ended December 31, 2021 and 2020:

<u>2021</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Mesirow Financial	\$89,690,000	\$72,500,000	\$89,690,000	\$72,500,000
BNY Mellon Capital Markets, LLC	16,000,000		16,000,000	
BofA Securities		<u>55,000,000</u>		<u>55,000,000</u>
	<u>\$105,690,000</u>	<u>\$127,500,000</u>	<u>\$105,690,000</u>	<u>\$127,500,000</u>

<u>2020</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
BofA Securities	\$88,000,000	\$	\$88,000,000	\$
Morgan Stanley & Co. LLC	16,000,000		16,000,000	
Piper Jaffray & Co.	6,670,000		6,670,000	
Mesirow Financial		89,690,000		89,690,000
BNY Mellon Capital Markets, LLC		<u>16,000,000</u>		<u>16,000,000</u>
	<u>\$110,670,000</u>	<u>\$105,690,000</u>	<u>\$110,670,000</u>	<u>\$105,690,000</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS

Description of Plans

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

Public Employees' Retirement System (PERS)

Plan Description

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

Benefits Provided

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

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

Police and Firemens' Retirement System (PFRS)

Plan Description

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

Benefits Provided

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

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

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

Defined Contribution Retirement Program

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

Defined Contribution Retirement Program

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

Contribution Requirements

The contribution policy is set by laws of the State of New Jersey and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The pension funds provide for employee contributions based on 5.5% for PERS. This amount will increase to 6.5% plus an additional 1% phased in over 7 years beginning 2012 and 8.5% for PFRS, which increased to 10% in October 2011, of the employee's annual compensation, as defined by law. Employers are required to contribute at an actuarially determined rate in all Funds except the SACT. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits in the PERS and PFRS. In the PERS and PFRS, the employer contribution includes funding for post-retirement medical premiums.

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

<u>Year</u>	<u>PERS</u>	<u>PFRS</u>	<u>DCRP</u>
2021	\$14,174,306	\$21,806,374	\$51,674
2020	12,118,851	19,884,992	29,974
2019	12,051,707	20,088,892	24,622

Statement No's 68 and 71 require a state or local government employer to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. However, since the financial statements are prepared on another comprehensive basis of accounting, the net pension liability of the various pension systems is not recorded in the financial statements and is only required to be disclosed in the notes to the financial statements.

The following pension information is as of June 30, 2020 which is the latest information available. This information is eighteen months prior to December 31, 2021. GASB Statement No. 68 requires that the information be no more than twelve months prior to the employees' fiscal year end. No modification of the Independent Auditor's Report is being made since the Division of Local Government Services, Department of Community Affairs, State of New Jersey, is permitting the regulatory basis statements of Municipal, County and Library's to be issued with unmodified opinion's until such time current pension information is available.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS)

At December 31, 2020, the County had a liability of \$207,310,375 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2021, the County's proportion was 0.012712668363 percent, which was an increase/(decrease) of 0.0003203052 percent from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the County recognized pension expense of \$12,118,851. At December 31, 2020, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in actual and expected experience	\$3,774,781	\$733,139
Changes of assumptions	6,725,383	86,802,816
Net difference between projected and actual earnings on pension plan investments	7,086,035	
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>10,839,659</u>	<u>1,645,627</u>
Total	<u>\$28,425,858</u>	<u>\$89,181,582</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2020) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$(26,013,662)
2022	(23,716,550)
2023	(13,553,403)
2024	(5,480,768)
2025	(1,185,373)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.16, 5.21, 5.63, 5.48, 5.57, 5.72 and 6.44 years for 2020, 2019, 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2020 and June 30, 2019 are as follows:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Collective deferred outflows of resources	\$2,347,583,337	\$3,149,522,616
Collective deferred inflows of resources	7,849,949,467	7,645,087,574
Collective net pension liability	16,435,616,426	18,018,482,972
County's Proportion	0.01271266836%	.01239236315%

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Actuarial Assumptions

The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2019. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement based on Scale MP-2020.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)**

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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

The following presents the collective net pension liability of the participating employers as of June 30, 2020, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2020		
	1% Decrease	At Current Discount Rate	1% Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
County's proportionate share of the pension liability	\$263,021,285	\$207,310,375	\$161,421,386

Pension Plan Fiduciary Net Position

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

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

Police and Firemen's Retirement System (PFRS)

At December 31, 2020, the County had a liability of \$250,958,650 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2020, the County's proportion was 1.9422061471 percent, which was a decrease of (0.02638938) percent from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the County recognized pension expense of \$19,884,992. At December 31, 2020, deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$2,530,089	\$900,660
Changes of assumptions	631,536	67,280,513
Net difference between projected and actual earnings on pension plan investments	14,714,880	
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,721,517</u>	<u>17,384,728</u>
Total	<u>\$19,598,022</u>	<u>\$85,565,901</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

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

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

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2020) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$(23,475,457)
2022	(15,843,088)
2023	(6,449,832)
2024	(2,436,516)
2025	(2,099,775)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.90, 5.92, 5.73, 5.59, 5.58, 5.53 and 6.17 years for 2020, 2019, 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2020 and June 30, 2019 are as follows:

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Collective deferred outflows of resources	\$1,601,195,680	\$1,198,936,924
Collective deferred inflows of resources	4,191,274,402	4,874,748,912
Collective net pension liability	14,926,648,722	12,237,818,793
County's Proportion	1.9422061471%	1.9685955259%

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)**

NOTE 5. PENSION PLANS (continued)

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

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

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which rolled forward to June 30, 2020. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

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

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

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

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

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)**

NOTE 5. PENSION PLANS (continued)

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

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

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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

The following presents the collective net pension liability of the participating employers as of June 30, 2020 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	<u>June 30, 2020</u>		
	<u>1%</u> Decrease <u>6.00%</u>	<u>At Current</u> Discount Rate <u>7.00%</u>	<u>1%</u> Increase <u>8.00%</u>
County's proportionate share of the pension liability	\$346,568,054	\$250,958,650	\$171,547,736

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 5. PENSION PLANS (continued)

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

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

Special Funding Situation - PFRS

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

At December 31, 2020 and 2019, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$38,947,639 and \$38,040,644, respectively. For the years ended December 31, 2020 and 2019, the pension system has determined the State's proportionate share of the pension expense attributable to the County for the PFRS special funding situation is \$4,413,935 and \$4,420,012, respectively, which is more than the actual contributions the State made on behalf of the County of \$2,996,999 and \$2,395,949, respectively. The State's proportionate share attributable to the County was developed based on actual contributions made to PFRS allocated to employers based upon covered payroll. These on-behalf contributions have not been reported on the County's financial statements.

Pension Plan Fiduciary Net Position

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 6. FIXED ASSETS

The following is a summary of the General Fixed Assets as of December 31, 2021 and 2020:

<u>2021</u>	Balance <u>12/31/2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/2021</u>
Land	\$981,572,330	\$	\$	\$981,572,330
Buildings and Improvements	373,132,810			373,132,810
Machinery and Equipment	<u>83,172,084</u>	<u>9,397,891</u>	_____	<u>92,569,975</u>
	<u>\$1,437,877,224</u>	<u>\$9,397,891</u>	\$ _____	<u>\$1,447,275,115</u>
<u>2020</u>	Balance <u>12/31/2019</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/2020</u>
Land	\$979,510,330	\$	\$	\$981,572,330
Buildings and Improvements	373,132,810			373,132,810
Machinery and Equipment	<u>75,664,240</u>	_____	_____	<u>83,172,084</u>
	<u>\$1,428,307,380</u>	\$ _____	\$ _____	<u>\$1,437,877,224</u>

NOTE 7. FUND BALANCES APPROPRIATED

Fund Balances at December 31, 2021 and 2020, which were appropriated and included in the 2022 and 2021 County Budgets were \$29,763,022 and \$24,443,265, respectively.

NOTE 8. DEFERRED COMPENSATION PLANS

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 8. DEFERRED COMPENSATION PLANS (continued)

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

NOTE 9. POTENTIAL LIABILITY FOR ACCRUED SICK AND VACATION TIME

Employees accrue sick time at the rate of 15 days per year. The time remains accrued until used. At time of retirement, the accrued unused sick time is used as a basis for calculating terminal leave as follows: present hourly rate times unused one-half accrued sick leave, to a maximum of \$15,000 to \$25,000 depending on the employee's title within their existing contract. The potential terminal leave liability for persons eligible, who are 60 years of age or older, or 10 or more years of service, as of December 31, 2021 and 2020 was \$18,805,317 and \$15,972,955, 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, 2021 and 2020 was \$8,209,949 and \$9,933,868, respectively. No provision is made in the financial statements for the accrued value of terminal leave and vacation time.

NOTE 10. INTERFUND BALANCES AND ACTIVITY

Balance due to/from other funds at December 31, 2021 consist of the following:

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 10. INTERFUND BALANCES AND ACTIVITY (continued)

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

\$19,642,867	Due to the Federal and State Grant Fund from the Current Fund for receipts not turned over.
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\$19,642,867

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

NOTE 11. LEASES

The County leases building space located in Lodi. The space is utilized for Motor Vehicle Storage and the Meals on Wheels Program. The leases have expiration dates of June 30, 2022. The total rent expense for all leases for 2021 and 2020 was \$247,536 and \$247,536, respectively.

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

NOTE 12. CONTRACTS PAYABLE

Current Fund contracts payable balances for 2021 and 2020 in the amount of \$9,843,387 and \$3,252,658, respectively, does not represent the liability due to vendors and employees for payment of goods or services received by the County. Included in this amount are contracts issued for the purchase of goods and services that have not yet been received.

NOTE 13. RESERVE FOR ARBITRAGE

The County of Bergen has obtained the services of Public Financial Management, Inc. (PFM) to calculate and monitor the arbitrage requirements for certain bond issues. The applicable arbitrage yield requirement is derived from IRS Form 8038-G prepared by Bond Counsel. Reserves have been established in the Capital Fund in accordance with the calculations. As of December 31, 2021 and 2020, the reserve was \$-0- and \$26,127, respectively.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 14. BERGEN COUNTY LEASE BANK PROGRAM

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

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

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

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 15. COUNTY ADMINISTRATION BUILDING

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

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

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

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

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

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

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

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

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

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

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

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

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

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

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

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

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

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

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

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

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

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

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 17. INMATE MEDICAL SERVICES

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

NOTE 18. RISK MANAGEMENT

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

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

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

For the years ended December 31, 2021 and 2020, the County has expended a total of \$100,728,381 and \$82,524,508 for the above programs. Post-employment health benefits are also included for eligible retirees.

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 18. RISK MANAGEMENT (continued)

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

December 31,	Interest Earnings/County or Employee Contributions	Amount Reimbursed	Ending Balance
2021	\$428,345	\$1,054,683	\$1,582,730
2020	424,234	170,370	2,209,068
2019	460,858	496,680	1,955,204

NOTE 19. POST RETIREMENT BENEFITS

The number of retirees receiving retiree benefits as of December 31, 2020, the effective date of the biannual Other Pot-Employment Benefit, herein referred to as “OPEB”, valuation is 1,390. Active employees number 1,963 of whom 163 are eligible to retire as of the valuation date. There have been no significant changes in the number of covered retirees or type of coverage since the valuation date. The average age of the active population is 47 and the average age of the retiree population is 70.

Total OPEB Liability

At December 31, 2020, the County had a liability of \$1,266,760,449 for its OPEB Liability. The OPEB liability was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actual Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Funding Method: Entry Age Normal Funding Method based on a level percentage of salary. 2020 salaries were reported as \$149.639 million.

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 19. POST RETIREMENT BENEFITS (continued)

Per capita cost methods: The valuation reflects per capita net premium costs based on actual 2020 medical and prescription drug premiums and the plan option selected. Plan selections are assumed to remain unchanged in retirement. The age specific cost was derived based on per person costs at the average age of the active population (47) and scaled to each age based on the medical cost aging factors. At age 65, Medicare becomes the primary payor of medical benefits and consequentially, per capita plan costs are offset by Medicare payments. Thus, post 65 costs were decreased using the assumption that Medicare picks up 66.7% of medical costs.

Retiree Contributions: NJ Chapter 78 requires that certain future retirees contribute toward the cost of their benefits. Specifically those who had retired prior to passage of Chapter 78 and those employees that had more than 25 years of service on the date of passage are grandfathered. All others are subject to the contribution rates in effect when they retire, but not less than 1.5% of their annual retirement allowance from the Public Employees Retirement System. For purposes of this valuation and for conservatism, we have assumed that future retiree contributions percentage rates will not increase.

NET OPEB LIABILITY as of December 31, 2020

Net OPEB Liability December 31, 2019	\$1,209,601,242
Service Cost	\$ 22,085,016
Interest Cost	33,332,446
Changes in Assumptions	32,089,014
Benefit Payments	<u>(30,347,269)</u>
Net OPEB Liability December 31, 2020	<u>\$1,266,760,449</u>

Total OPEB Expense Calculation as of December 31, 2020

Service Cost	\$ 22,085,016
Interest on Total OPEB Liability	33,332,446
Recognition of Assumption Changes	<u>5,198,362</u>
Total OPEB Expense Recognized	<u>\$ 60,615,824</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 19. POST RETIREMENT BENEFITS (continued)

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

Actuarial measurements are sensitive to changes in actuarial assumptions and where actual experience differs from assumptions. If the discount rate were to increase by 1% per annum, the NOL as of December 31, 2020 would decrease to \$1,168,000,811 and if it were to decrease by 1% the NOL would increase to \$1,393,494,967.

Sensitivity of Net OPEB Liability to Changes in Healthcare Trend Rate

Actuarial measurements are sensitive to changes in actuarial assumptions and where actual experience differs from assumptions. If medical trend were to increase by 1% per annum, the NOL as of December 31, 2020 would increase to \$1,419,366,259 and if it were to decrease by 1% the NOL would decrease to \$1,145,884,155.

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

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

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

During 1999 the County established a Trust Fund for the above. As of December 31, 2021 and 2020, the fund had a balance of \$82,570,013 and \$74,398,141, respectively.

Included in the balance as of December 31, 2021 and 2020, is \$53,586,309 and \$31,369,407 in contracts payable set aside for various municipalities in the County.

NOTE 21. OVERPECK PARK

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 21. OVERPECK PARK (continued)

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

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

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

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

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

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

NOTE 22. PENDING LITIGATION

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 22. PENDING LITIGATION (continued)

A. Zisa v. County of Bergen

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

B. Zisa v. Haviland et al.

The lawsuit was initially commenced in the United States District Court, District of New Jersey on July 28, 2017 by the plaintiff against various Bergen County Prosecutor's Office staff, the Hackensack Police Department, Bergen County and various Bergen County Sheriff's Officers. The Complaint was amended after various motions to dismiss were filed. A majority of the Amended Complaint was successfully dismissed on behalf of the Bergen County Sheriff's Officers. Plaintiff moved for reconsideration and also filed a second Amended Complaint. Plaintiff's attorney has also moved to a different law firm prompting a recent delay of a status conference. Plaintiff has asserted numerous State and Federal Causes of Action, including but not limited to conspiracy, malicious prosecution, etc. Most of these claims have been dismissed. The Counts remaining are denial of a fair trial and fabrication of evidence – both pleaded separate under federal state statutes. Although neither the complaint nor amended complaint set forth with specificity damages in a dollar amount, it is reported that Plaintiff is seeking \$30,000,000 in damages. During recent settlement discussions the Plaintiff suggested settlement at \$6,392,888.46. Because of the numerous parties involved, the case is still in Discovery and settlement discussions with the court is on-going. The County is contesting the litigation at this stage. It is not possible to ascertain the outcome or potential loss, however, at this juncture the undersigned believes that the remainder of this case should be successfully dismissed after discovery by summary judgement motion. Most of the causes of action against this defendant were already defeated. Since Plaintiff is purportedly seeking a \$6.4 million dollar settlement, it can only be speculated that this may be within the range of potential loss as it relates to all of the defendants.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 22. PENDING LITIGATION (continued)

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

This complaint was filed on December 20, 2017. Twenty-one Bergen County Police Department officers alleging various violations, retaliatory demotions, and terminations arising out of the County of Bergen's dissolution of the independent Police Department. The Complaint asserts that 14 separate Plaintiffs were demoted. Some plaintiffs allege that they suffered adverse actions because of their roles in an investigation into alleged environmental contamination taking place at a firing range. One plaintiff alleges that he was wrongfully demoted because of his sexual orientation. Based on the County's monitoring of the filings, discovery remains ongoing. Because it is not directly involved in the litigation of discovery process it cannot evaluate the likelihood of an unfavorable outcome or an estimate of potential loss. Settlements have been paid to eleven of the twenty one plaintiffs

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

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

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

While the guidance counselor's criminal disposition was pending, the individual exercised their constitutional rights against self-incrimination and was unable to be deposed. Although Plaintiff's counsel requested dates of deposition availability for the counselor's deposition, anticipating sentencing, the attorney never attempted to schedule a deposition. The attorney also failed to file a Motion to Stay the proceedings pending the guidance counselor's criminal disposition, even though Plaintiff's counsel mentioned his intention to do so in emails to all counsel. The Discovery end date was January 20, 2022 and trial is currently scheduled for June 2022.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

D. K.L. (minor) v. Bergen County Special Schools (continued)

The County filed a timely Motion for Summary Judgement. The argument focused on how the County is a separate legal entity from the BCSS, had no hiring or supervisory authority over the guidance counselor and no notice of the sexual relationship between the counselor and K.L Plaintiff filed opposition and a Cross-Motion for discovery. The County replied and opposed the Motion for discovery, pointing out that Plaintiff's failure to timely stay the proceedings prior to the close of discovery.

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

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

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

F. J.M. V. County of Bergen

Notice of Claim has been filed on behalf of a Bergen County Jail inmate alleging jail personnel were negligent in monitoring inmate population, as well as delay in, and quality of, subsequent medical treatment. This case involves serious injury resulting from a fellow inmate suddenly attacked plaintiff, resulting in coma and brain damage. Plaintiff is seeking \$10 million in monetary damages; however, the estimated exposure to the County is between \$500,000-\$1,000,000. Discovery is continuing but no deposition have been taken or expert witness reports served. Plaintiff has yet to make a settlement demand.

G. S.O. v. County of Bergen

Parks patron alleging head trauma, spinal fracture, spinal fusion, facial fractures and cognitive impairment arising when his bike went off bike path while attempting to pass a pedestrian. Alleging 4-inch path/ground differential palpably unreasonable. Complaint filed July 23, 2020. Discovery ongoing. Liability is questionable. Significant plaintiff comparative negligence.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 22. PENDING LITIGATION (continued)

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

Complaint was filed on February 19, 2019. Claims asserted include personal injuries arising out of an accident occurring on February 24, 2017, at the traffic circle in Cresskill, NJ. Plaintiff was struck by a County of Bergen owned sanitation truck in an intersection. Plaintiff sustained multiple fractures and neurological injuries and was transported from the accident scene to HUMC. Plaintiff's initial settlement demand was \$5,000,000. Plaintiff now asserts that her condition has deteriorated. The parties have participated in mediation. Plaintiff made an initial settlement demand at the medication of \$20,000,000. The County has not made any offers. The parties may resume mediation. A trial is now scheduled for October 2022.

I. Estate of C.T. (and K.T., minor) v. County of Bergen

Notices of Claim filed in May, 2019 by Estate of deceased minor (age 12) and brother (age 14). According to the Complaint, Plaintiffs claim the decedent – was a pedestrian crossing Route 208 in the Borough of Fair Lawn, NJ when he was struck and killed by co-defendant Michael Sansevere on April 14, 2019, who at the time was on duty as a Bergen County Sheriff's Officer and was driving a Chevrolet Tahoe owned by the County. It is further alleged the decedent's brother, witnessed the incident. Plaintiffs claim they have suffered pecuniary damage, injury, economic loss and emotional distress as a result of the incident. The specific amount, however, is not state in the preliminary case filings.

The case is still in the early stages. The complaint was filed on January 14, 2021. To date, defendants Michael Sansevere, Bergen County Sheriff's Office, and County of Bergen have filed answers. The Borough of Fair Lawn, another named defendants, has yet to appear. Fact discovery is in the early stages. Given that this litigation is in the early stages, and the lack of discovery to date, it is too early to estimate an amount or range of potential loss.

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**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)**

NOTE 23. PROPERTY TAX CALENDAR

Property tax revenues are collected, from individual municipalities, in quarterly installments due February 15, May 15, August 15, and November 15. The amount of tax levied includes the amount required in support of the County’s annual budget. The County has a 100% collection rate. The County’s tax levy for December 31, 2021 and 2020 was \$447,482,602 and \$436,099,976, respectively.

NOTE 24. PROPERTY AND EQUIPMENT ACQUIRED BY SUBGRANTEES

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

Exceptions are for property and equipment valued at \$5,000 or less or held for 20 years or more. The estimated value of property and equipment acquired with CDBG funds as of December 31, 2021 and 2020 are \$28,243,390 and \$28,243,390, respectively, based upon information provided by the subgrantee.

NOTE 25. MORTGAGES RECEIVABLE

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

NOTE 26. DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

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

	<u>Balance, Dec. 31, 2020</u>	<u>Amount Raised in 2021</u>	<u>Balance, Succeeding Year’s Budget</u>
Current Fund:			
Special Emergency Authorizations -- COVID-19	<u>\$26,500,000</u>	<u>\$26,500,000</u>	<u>\$ _____</u>
Total Deferred Charges	<u>\$26,500,000</u>	<u>\$26,500,000</u>	<u>\$ _____</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020
(continued)

NOTE 27. OTHER MATTERS

On March 9, 2020, Governor Phil Murphy signed Executive Order No. 103 that declared a State of Emergency and Public Health Emergency across all 21 counties in New Jersey in response to address the novel coronavirus (COVID-19) outbreak. At the time of this report, the State of Emergency and Public Health Emergency remains in effect. In efforts to reduce the spread of the virus, many companies and organizations have either reduced staff or closed down, thus creating a potential financial dilemma among many of the taxpayers of the County of Bergen. The County has identified several risks as a result of the pandemic, including possible delays in the collection of real estate taxes and swim pool membership fees, revenue shortfalls in general permit revenue and cash flow shortages as a result of these delayed collections and increased health emergency costs. During 2021, the County received reimbursement of health emergency costs associated with the pandemic from FEMA and/or the Federal CARES Act funding provide to the State or County Governments.

As allowed by New Jersey Statutes, the County adopted a Special Emergency appropriation in the 2020 in the amount of \$26,500,000 for projected loss of revenues to help mitigate the financial effects on the County. In addition, the County will continue to monitor the situation closely.

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into effect. This plan, among other things, provides direct federal funding to aid county and municipal governments to help offset revenue losses and cover increased costs incurred during the coronavirus pandemic response and to make necessary investments in water, sewer or broadband infrastructure. The amount of federal aid available to the County of Bergen is \$259.73 million which will be available for use until December 31, 2024. This amount will be distributed to the County in two installments. The first installment of \$130,517,874 was received in July 2021 and the second installment one year after the receipt of the first installment.

NOTE 28. SUBSEQUENT EVENTS

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

The County has evaluated subsequent events through May 24, 2022, the date which the financial statements were available to be issued and no other items were noted for disclosure.

SUPPLEMENTARY DATA

COUNTY OF BERGEN

SUPPLEMENTARY DATA

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

	<u>Year 2021</u>		<u>Year 2020</u>	
	<u>Amount</u>	<u>Percent (%)</u>	<u>Amount</u>	<u>Percent (%)</u>
Revenue and other income realized:				
Fund balance utilized	\$ 24,443,265	3.05%	\$ 25,000,000	3.07%
Miscellaneous from other than tax levies	330,308,951	41.17%	352,324,438	43.31%
Collection of current tax	<u>447,482,602</u>	<u>55.78%</u>	<u>436,099,976</u>	<u>53.61%</u>
	<u>802,234,818</u>	<u>100.00%</u>	<u>813,424,414</u>	<u>100.00%</u>
Expenditures:				
Budget	765,291,325	98.89%	766,698,535	98.93%
Other	<u>8,608,383</u>	<u>1.11%</u>	<u>8,261,876</u>	<u>1.07%</u>
	<u>773,899,708</u>	<u>100.00%</u>	<u>774,960,411</u>	<u>100.00%</u>
Excess in revenue	28,335,110		38,464,003	
Fund balance, January 1	<u>60,621,615</u>		<u>47,157,612</u>	
	88,956,725		85,621,615	
Less: utilized as budget revenue	<u>24,443,265</u>		<u>25,000,000</u>	
Fund Balance, December 31	<u>\$ 64,513,460</u>		<u>\$ 60,621,615</u>	

COUNTY OF BERGEN
SUPPLEMENTARY DATA

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

	<u>County Tax Base</u>				
	<u>Assessed Valuation of Real Property</u>	<u>Assessed Valuation of Personal Property</u>	<u>Net Valuation Taxable</u>	<u>Equalized Valuation of Real and Personal Property</u>	<u>Tax Rate per \$100</u>
2021	\$ 166,666,360,490	84,305,337	166,750,665,827	186,343,057,570	0.2416
2020	165,096,488,695	80,978,865	165,177,467,560	183,990,874,355	0.2384
2019	160,429,331,136	79,624,118	160,508,955,254	179,773,454,707	0.2338
2018	158,827,200,262	84,076,455	158,911,276,717	175,460,099,760	0.2351
2017	156,692,615,521	90,385,516	156,783,001,037	171,055,311,948	0.2417

Comparison of Tax Levies and Collections Currently

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a probable increase in future tax levies.

<u>Year</u>	<u>Tax Levy</u>	<u>Currently</u>	
		<u>Cash Collections</u>	<u>Percent of Collections</u>
2021	\$ 447,482,602	447,482,602	100.00%
2020	436,099,976	436,099,976	100.00%
2019	419,406,785	419,406,785	100.00%
2018	411,488,557	411,488,557	100.00%
2017	411,689,646	411,689,646	100.00%

Comparative Schedule of Fund Balance

	<u>Year</u>		<u>Utilized in budget of succeeding year</u>
	<u>Year</u>	<u>December 31,</u>	
Current Fund	2021	\$ 64,513,460	29,763,022
	2020	60,621,615	24,443,265
	2019	47,157,612	25,000,000
	2018	48,575,155	20,500,000
	2017	45,823,749	20,500,000

COUNTY OF BERGEN

SUPPLEMENTARY DATA

OFFICIALS IN OFFICE AND SURETY BONDS

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

Name	Title	Amount of Bond
James J. Tedesco III	County Executive	
Steven A. Tanelli	Commissioner, Chairman	
Tracy Silna Zur	Commissioner, Vice Chairwoman	
Dr. Joan M. Voss	Commissioner, Chair Pro Tempore	
Mary J Amoroso	Commissioner	
Ramon M. Hache, Sr.	Commissioner	
Germaine M. Ortiz	Commissioner	
Thomas J. Sullivan	Commissioner	
Lara Rodriguez	Clerk of the Board	
Julian X. Neals, Esq. (1/1/21-11/10/21)	Acting County Administrator	
Julian X. Neals, Esq. (1/1/21-11/10/21)	County Counsel	
Thomas J. Duch, Esq. (11/10/21-12/31/21)	County Administrator	
Thomas J. Duch, Esq. (11/10/21-12/31/21)	County Counsel	
John S. Hogan	County Clerk	\$ 50,000 (A)
Michael R. Dressler	Surrogate	\$ 50,000 (B)
Anthony Cureton	Sheriff	\$ 50,000 (B)
Melissa Howard	County Treasurer	\$ 1,500,000 (A)
Joseph Luppino (1/1/21-10/31/21)	Chief Financial Officer	\$ 2,000,000 (A)
Jon S. Rheinhardt (11/1/21-12/31/21)	Chief Financial Officer	\$ 2,000,000 (A)

(A) Selective Insurance Company of America

(B) Western Surety Company

All bonds were examined and properly executed.

COUNTY OF BERGEN

SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER

CURRENT/FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	93,662,409	\$	211,454
Increased by:				
Investments		2,750,000		
2021 Tax Levy		447,482,602		
Revenue Accounts Receivable		103,739,929		
Miscellaneous Revenue Not Anticipated		5,994,477		
Other Reserves		150,404,059		
Imprest and Change Funds		64,576		
Due from State of New Jersey		1,528,526		
Interfunds		142,336,980		3,772
Added/Omitted Collected		1,734,087		
Due from Bergen County Improvement Authority		5,679,404		
Special Emergency Authorizations		26,500,000		
Prepaid County Taxes		280,871		
Grants Receivable				28,925,486
		<u>888,495,510</u>		<u>28,929,258</u>
		982,157,919		29,140,712
Decreased by:				
Purchase of Investments		250,000		
Budget Appropriations		450,664,462		
Other Reserves		234,705,968		
Imprest and Change Funds		46,619		
Interfunds		90,322,187		45,300
Prepaid Liability - Payroll Taxes		362,367		
Due to Bergen County Technical Schools		126,000		
Due from Bergen County Improvement Authority		5,679,404		
Appropriation Reserves		18,071,935		
Accounts Payable		19,493		
Contracts Payable		452,175		
Appropriated Grant Reserves				28,963,812
		<u>800,700,610</u>		<u>29,009,112</u>
Balance: December 31, 2021	\$	<u>181,457,308</u>	\$	<u>131,600</u>

COUNTY OF BERGEN
SCHEDULE OF INVESTMENTS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ 6,550,000
Increased by:	
Purchase of Investments	<u>250,000</u>
	6,800,000
Decreased by:	
Cash Receipts	<u>2,750,000</u>
Balance: December 31, 2021	<u>\$ 4,050,000</u>

COUNTY OF BERGEN
SCHEDULE OF IMPREST AND CHANGE FUNDS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance, December 31, 2020	Funds Established	Funds Returned Cash	Balance, December 31, 2021
Division of Special Transportation	\$	500	500	
Office of County Counsel		750	750	
Division of Data Processing Department		150	150	
Division of Public Safety Education		400	400	
General Services Department		400	400	
Health Department		600	600	
Intergovernmental Relations Admin. Research		200	200	
Bergen County Jail Annex		400	400	
Division of Edna B. Conklin Home		200	200	
Medical Examiner		250	250	
Mosquito Control		200	200	
Office on Aging		500	500	
Division of Planning Board		200	200	
Planning & Contract		300	300	
Prosecutor's Office		1,000	1,000	
Division of Operations - DPW		200	200	
Sheriff's Office		500	500	
Superintendent of Elections		100	100	
Superintendent of Schools		100	100	
Parks' Office		700	700	
Office for Children		250	250	
Family Guidance		1,500	1,500	
Emergency Management		250	250	
Board of Elections		500	500	
Alternative to Domestic Violence		300	300	
Office on Disabled		150	150	
Central Municipal Court		100	100	
Treasurer's Petty Cash		30,000	30,000	
Mechanical Division		300	300	
County Clerk - Registry	100			100
County Clerk - Naturalization Office	10			10
Animal Shelter - Change Fund	25			25
County Clerk - General	200			200
Darlington Park		1,000	1,000	
Rockleigh Golf Course		1,500	1,500	
Orchard Hill Golf Course	100	750	850	
Overpeck Golf Course - Change Fund	1,310		310	1,000
Darlington Golf Course	1,200		1,200	
Parks - ZOO		2,000	2,000	
Golf Reg/Gift Certificates - Change Fund	125			125
Surrogate's Court Fees - Change Fund	100			100
Bus-Pass Change Fund	100			100
Central Municipal Court - Change Fund	300			300
Valley Brook Golf Club		1,000	1,000	
Parking Garage - Change Fund	32,000		25,000	7,000
Emerson Golf Course	1,000		1,000	
	<u>\$ 36,570</u>	<u>47,250</u>	<u>74,860</u>	<u>8,960</u>
Due from Treasurer	\$	631	9,674	
Fund Balance			610	
Cash		<u>46,619</u>	<u>64,576</u>	
		<u>\$ 47,250</u>	<u>\$ 74,860</u>	

COUNTY OF BERGEN
SCHEDULE OF ADDED AND OMITTED TAXES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Increased by:		
2020 Added and Omitted Tax Levy		\$ <u>1,750,134</u>
Decreased by Collections:		
Cash Receipts	\$ 1,734,087	
Prepaid County Taxes Applied	<u>16,047</u>	
		\$ <u><u>1,750,134</u></u>

SCHEDULE OF DUE FROM STATE OF NEW JERSEY
(CHAPTER 12 BOND PROGRAM)
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$ 361,058
Increased by:		
Budgeted Revenue		<u>1,528,526</u>
		1,889,584
Decreased by Collections:		
Cash Receipts	\$ 1,528,526	
Cancelled	<u>361,058</u>	
		\$ <u><u>1,889,584</u></u>

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS RECEIVABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	631
Increased by:		
Treasurer's Petty Cash		9,674
		10,305
Decreased by:		
Treasurer's Petty Cash		631
Balance: December 31, 2021	\$	9,674

COUNTY OF BERGEN
SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	2,725,000
Increased by:		
Cash Disbursement		<u>5,679,404</u>
		8,404,404
Decreased by Collections:		
Cash Receipt		<u>5,679,404</u>
Balance: December 31, 2021	\$	<u><u>2,725,000</u></u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance, December 31, <u>2020</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2021</u>
Federal and State Grant Fund	\$ (19,642,867)	288,687,054	339,511,264	(70,467,077)
Open Space Trust Fund			241	(241)
General Capital Fund		139,282	139,282	
Other Trust Fund		4,391	195,031	(190,640)
Prosecutor Trust Fund			19,292	(19,292)
	<u>(19,642,867)</u>	<u>288,830,727</u>	<u>339,865,110</u>	<u>(70,677,250)</u>
Cash Receipts \$			142,336,980	
Cash Disbursements		90,322,187		
Interest Earnings		116,927		
Budgeted Revenue		4,391		
Miscellaneous Revenue Not Anticipated		7,525	7,525	
Federal and State Grants		195,325,335	195,325,335	
Due to State - Grant Fund		859,093		
Grants Receivable Cancelled			2,195,270	
Appropriated Grants Cancelled		2,195,270		
		<u>\$ 288,830,727</u>	<u>339,865,110</u>	

COUNTY OF BERGEN
SCHEDULE OF PREPAID LIABILITY - PAYROLL TAXES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ 83,938
Increased by:	
Cash Disbursements	<u>362,367</u>
	446,305
Decreased by:	
Applied	<u>83,938</u>
Balance: December 31, 2021	<u><u>\$ 362,367</u></u>

COUNTY OF BERGEN
SCHEDULE OF DEFERRED CHARGES N.J.S.A. 40A:4-53,
SPECIAL EMERGENCY AUTHORIZATIONS
CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date	Amount Authorized	Not Less Than 1/5 of Amount Authorized	Balance Dec. 31, 2020	Decreased
COVID-19	December 2020	26,500,000	5,300,000	\$ 26,500,000	\$ 26,500,000
				\$ 26,500,000	\$ 26,500,000

COUNTY OF BERGEN
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Accrued in 2021	Collected in 2021
	<u> </u>	<u> </u>
<i>Local Revenues:</i>		
Register of Deeds	\$ 3,573,056	3,573,056
Surrogate	673,789	673,789
Sheriff	1,465,713	1,465,713
Interest on Investments and Deposits	909,415	909,415
Park Fees and Revenue	1,731,940	1,731,940
Golf Fees and Revenue	8,822,987	8,822,987
Realty Transfer Fees	14,404,996	14,404,996
State of NJ Court Lease	128,016	128,016
Central Municipal Court	256,177	256,177
Election Ballot Printing	979,300	979,300
Reimbursement from State of NJ for State Prisoners Held in County Jails	888,851	888,851
Police and Fire Academy Tuition	192,972	192,972
Reimbursement for In-Kind Grants	2,334,901	2,334,901
Animal Shelter Contracts	1,063,746	1,063,746
Animal Center - Other Fees	92,536	92,536
Shared Services Health Agreements	2,089,997	2,089,997
Bergen County Health Care Center	3,516,389	3,516,389
Shared Services Health Agreements - Kearny	34,978	34,978
Shared Services Health Agreements - 40 Passiac St.	193,056	193,056
Interlocal - Interboro Regional Communication Network	300,900	300,900
Total Local Revenues	<u>43,653,715</u>	<u>43,653,715</u>
<i>State Aid:</i>		
County College Bonds	<u>1,528,526</u>	<u>1,528,526</u>
<i>State Assumptions of Costs:</i>		
Social and Welfare Services (c.66, P.L. 1990):		
Supplemental Social Security Income	842,501	842,501
DDD Assessment Program	206,373	206,373
Total State Assumptions of Costs	<u>1,048,874</u>	<u>1,048,874</u>

COUNTY OF BERGEN
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Accrued in 2021	Collected in 2021
	<u> </u>	<u> </u>
<i>Other Special Items:</i>		
Added and Omitted Taxes	1,750,134	1,750,134
Capital Surplus	5,000,000	5,000,000
Justice Center Parking	6,365	6,365
Sheriff - Outside Service Administrative Fees	408,708	408,708
Shared Services Pension Agreement	138,391	138,391
Federal Detainee Revenue	3,684,413	3,684,413
Public Health Priority Funding	6,044,728	6,044,728
Shared Services - 911 Agreements	67,569	67,569
Register of Deeds - P.L. 2001 C370	5,155,220	5,155,220
Surrogate - P.L. 2001 C370	656,057	656,057
Sheriff - P.L. 2001 C370	255,000	255,000
Shared Services Police Services	177,597	177,597
Medicare Part D Reimbursement	581,983	581,983
Interlocal - 911 Agreement- Ridgefield	212,160	212,160
Housing Authority Lease	197,384	197,384
Health Department - Spring House Medicare Revenues	107,080	107,080
Health Department - Alcohol Recovery Medicare Revenues	62,376	62,376
Interlocal - 911 Agreement - Palisades Park	160,000	160,000
Interlocal - 911 Agreement- Lodi	324,730	324,730
Interlocal - 911 Agreement - Leonia	171,130	171,130
Interlocal - 911 Agreement- Wyckoff	191,017	191,017
Interlocal - 911 Agreement- Midland Park	137,700	137,700
BCIA - New Bridge Medical Center - Rental	3,000,000	3,000,000
Intoxicated Driver Program Fees	247,803	247,803
Interlocal - JDC Revenue Passaic & Union County	598,620	598,620
Interlocal - Board of Social Services Payroll & Purchasing	13,265	13,265
Interlocal - Board of Social Services - Rental of County Facility	98,578	98,578
Title IVD Reimbursements	423,124	423,124
Planning and Engineering Subdivision Fees	159,660	159,660
American Rescue Plan - Revenue Loss	30,878,000	30,878,000
Total Other Special Items:	<u>60,908,792</u>	<u>60,908,792</u>
	<u>\$ 107,139,907</u>	<u>107,139,907</u>
		1,528,526
Due from State of New Jersey \$		1,750,134
Added and Omitted Taxes		121,318
Interfunds		<u>103,739,929</u>
Cash		<u>\$ 107,139,907</u>

COUNTY OF BERGEN
SCHEDULE OF 2021 TAX LEVY - REALIZED REVENUE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Increased by:		
2021 Tax Levy	\$	<u>448,377,089</u>
Decreased by Collections:		
Cash Collection		<u>447,482,602</u>
Balance: December 31, 2021	\$	<u><u>894,487</u></u>

COUNTY OF BERGEN
 SCHEDULE OF 2020 APPROPRIATION RESERVES
 CURRENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance Dec. 31, 2020	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
OPERATIONS:				
<i>Legislative Branch</i>				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 3,981	3,981	3,900	81
Clerk of the Board:				
Salaries and Wages	177,873	177,873	145,000	32,873
Other Expenses	52,795	71,955	28,875	43,080
Total Legislative Branch	<u>234,649</u>	<u>253,809</u>	<u>177,775</u>	<u>76,034</u>
<i>Executive Branch</i>				
County Executive:				
Salaries and Wages	439,135	439,135	365,000	74,135
Other Expenses	18,792	20,071	481	19,590
Total County Executive	<u>457,927</u>	<u>459,206</u>	<u>365,481</u>	<u>93,725</u>
Department of Administration and Finance				
Division of Treasury:				
Salaries and Wages	140,753	140,753	140,000	753
Other Expenses	45,029	46,192	5,760	40,432
Division of Fiscal Operations:				
Salaries and Wages	117,836	117,836	115,000	2,836
Other Expenses	795,032	1,429,070	646,801	782,269
Division of Community Development				
Salaries and Wages	259,919	259,919	225,000	34,919
Division of Personnel:				
Salaries and Wages	82,823	82,823	50,000	32,823
Other Expenses	19,423	22,054	5,391	16,663
Division of Purchasing:				
Salaries and Wages	190,122	190,122	155,000	35,122
Other Expenses	24,040	24,619	2,786	21,833
Division of Information Technology:				
Salaries and Wages	332,752	332,752	280,000	52,752
Other Expenses	199,222	490,092	307,065	183,027
Division of Public Information:				
Salaries and Wages	89,346	89,346	85,000	4,346
Other Expenses	15,000	15,000		15,000
Division of Risk Management:				
Salaries and Wages	6,155	6,155	6,000	155
Other Expenses	232,393	458,848	458,848	
Health Benefits	1,272,957	1,272,957	1,272,957	
Workers' Compensation	830,333	830,333	830,333	
Economic Development				
Salaries and Wages	128,416	128,416	120,000	8,416
Other Expenses	145,146	145,146	22,500	122,646
Central Municipal Court:				
Salaries and Wages	114,665	114,665	114,000	665
Other Expenses	14,359	15,958	1,786	14,172
Salary Adjustment	693,300	693,300	693,300	
Termination Pay				

COUNTY OF BERGEN
SCHEDULE OF 2020 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance Dec. 31, 2020	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Matching Funds for Grants:				
Other Expenses	115,000	115,000		115,000
B.C.I.A. Other Expenses				
Out-of-County College Reimbursement	43,662	43,662	20,233	23,429
Hospital Authority	150,000	150,000		150,000
Total Department of Administration and Finance	<u>6,057,683</u>	<u>7,215,018</u>	<u>5,557,760</u>	<u>1,657,258</u>
Department of Health				
Division of Public Health:				
Salaries and Wages	1,865,288	1,865,288	1,156,100	709,188
Other Expenses	601,641	706,556	405,682	300,874
Bergen County Health Care Center:				
Salaries and Wages	1,530,606	1,530,606		1,530,606
Other Expenses	907,022	1,360,445	291,205	1,069,240
Division of Intoxicated Driver Center:				
Salaries and Wages	44,140	44,140	40,000	4,140
Other Expenses	17,075	17,342	402	16,940
Division of Mental Health:				
Salaries and Wages	113,032	113,032	110,000	3,032
Other Expenses	3,803	3,880	403	3,477
Office Planning and Development:				
Salaries and Wages	66,776	66,776	65,000	1,776
Other Expenses	79,163	82,925	1,761	81,164
Aid to Mental Health:				
Other Expenses	3,125	252,685	245,002	7,683
Public Health Priority Funding				
Other Expenses	20,314	24,432	7,598	16,834
Shared Services Health Agreements				
Salaries and Wages	1	1		1
Other Expenses	12,862	40,406	32,015	8,391
Division of Animal Center:				
Salaries and Wages	55,150	55,150	55,000	150
Other Expenses	252,222	380,133	157,535	222,598
Total Department of Health	<u>5,572,220</u>	<u>6,543,797</u>	<u>2,567,703</u>	<u>3,976,094</u>
Department of Human Services:				
Division of Family Guidance:				
Salaries and Wages	399,312	399,311	385,479	13,832
Other Expenses	71,471	160,284	65,354	94,930
Division of Community Services:				
Salaries and Wages	458,276	458,276	383,997	74,279
Other Expenses	285,829	1,882,940	1,449,455	433,485
Division of Senior Services:				
Salaries and Wages	899,851	899,851	506,900	392,951
Other Expenses	1,472,070	1,481,885	160,451	1,321,434
Juvenile Detention Center:				
Salaries and Wages	477,568	477,568	298,000	179,568
Other Expenses	113,612	132,604	28,432	104,172
Total Department of Human Services	<u>4,177,989</u>	<u>5,892,719</u>	<u>3,278,068</u>	<u>2,614,651</u>

COUNTY OF BERGEN
SCHEDULE OF 2020 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance Dec. 31, 2020	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Department of Law:				
Salaries and Wages	53,124	53,124	52,000	1,124
Other Expenses	34,533	38,638	6,978	31,660
Office of the Inspector General:				
Salaries and Wages	61,044	61,044	61,000	44
Other Expenses	2,906	2,906		2,906
Office of Mental Health Law:				
Salaries and Wages	12,150	12,150	12,000	150
Other Expenses	780	780	780	
Mental Patients in State Institutions:				
Mentally Retarded - DDD Costs - County Share	94,257	94,257	62,413	31,844
DMHAS Greystone Hospital County Residents - County Sha	261,083	261,083	100,000	161,083
NJ Division of Mental Health - DMAS Costs - County Shar	385,422	385,422		385,422
Total Department of Law	<u>905,299</u>	<u>909,404</u>	<u>295,171</u>	<u>614,233</u>
Department of Public Safety				
Division of Safety and Security:				
Salaries and Wages	196,397	196,397	195,000	1,397
Other Expenses	15,605	78,423	54,896	23,527
Division of Weights and Measures:				
Salaries and Wages	85,978	85,978	84,884	1,094
Other Expenses	27,211	28,984	18,102	10,882
Division of the Medical Examiner:				
Salaries and Wages	13,052	13,052	13,000	52
Other Expenses	82,968	214,614	136,865	77,749
Division of Emergency Management:				
Salaries and Wages	265,521	265,521	265,351	170
Other Expenses	98	61,756	60,876	880
Division of Public Safety Oper 911-Dispatch:				
Salaries and Wages	113,083	13,083	13,000	83
Other Expenses	217,838	508,349	482,936	25,413
Division of Law and Public Safety:				
Salaries and Wages	209,284	209,284	209,000	284
Other Expenses	135,842	220,492	113,436	107,056
Total Department of Public Safety	<u>1,362,877</u>	<u>1,895,933</u>	<u>1,647,346</u>	<u>248,587</u>
Department of Public Works				
Division of General Services:				
Salaries and Wages	13,398	13,398	13,398	
Other Expenses	1,871,841	2,471,747	2,471,747	
Division of Mechanical Services:				
Salaries and Wages	161,657	161,657	161,657	
Other Expenses	604,482	695,222	695,222	
Division of Administration:				
Salaries and Wages	36,351	36,351	36,351	
Other Expenses	17,877	17,877	17,877	
Division of Shared Services:				
Salaries and Wages	144	144		144
Other Expenses	950	950		

COUNTY OF BERGEN
SCHEDULE OF 2020 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance Dec. 31, 2020	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Division of Operations:				
Salaries and Wages	372	372	372	
Other Expenses	321,707	1,444,502	1,444,502	
Division of Community Transportation:				
Salaries and Wages	310,936	310,936	310,000	936
Other Expenses	74,254	76,997	19,232	57,765
Division of Mosquito Control:				
Salaries and Wages	154,917	154,917	154,000	917
Other Expenses	58,945	58,997	15,501	43,496
Total Department of Public Works	<u>3,627,831</u>	<u>5,444,067</u>	<u>5,339,859</u>	<u>104,208</u>
Department of Parks				
Division of Cultural and Historic Affairs:				
Salaries and Wages	18,466	18,466	18,000	466
Other Expenses	5,969	11,802	6,273	5,529
Land Management				
Other Expenses	20,516	20,516	10,000	10,516
Division of Parks and Recreation:				
Salaries and Wages	356,119	356,119	300,000	56,119
Other Expenses	58,060	514,261	490,134	24,127
Division of Golf Courses:				
Salaries and Wages	687,775	677,775	400,000	277,775
Other Expenses	147,616	197,647	93,539	104,108
Total Department of Parks	<u>1,294,521</u>	<u>1,796,586</u>	<u>1,317,946</u>	<u>478,640</u>
Department of Planning & Economic Development				
Division of Construction Board Appeals:				
Other Expenses	315	315		315
Division of Planning and Economic Development:				
Salaries and Wages	12,418	12,418	12,000	418
Other Expenses	16,415	25,566	5,812	19,754
Division of Engineering:				
Salaries and Wages	86,136	86,136	86,000	136
Other Expenses	43,592	48,081	17,544	30,537
Division of Transportation Planning:				
Other Expenses	25,000	25,000		25,000
Total Department of Planning & Economic Develop.	<u>183,876</u>	<u>197,516</u>	<u>121,356</u>	<u>76,160</u>
Total Executive Branch	<u>23,640,223</u>	<u>30,354,246</u>	<u>20,490,690</u>	<u>9,863,556</u>
Educational Agencies				
Office of the Superintendent of Schools:				
Salaries and Wages	48,817	48,817		48,817
Other Expenses	29,736	30,486	1,241	29,245
Bergen County Special Services School:				
Other Expenses	49,986	49,986		49,986
Total Educational Agencies	<u>128,539</u>	<u>129,289</u>	<u>1,241</u>	<u>128,048</u>

COUNTY OF BERGEN
SCHEDULE OF 2020 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance Dec. 31, 2020	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Constitutional Officers				
Office of the County Surrogate:				
Salaries and Wages	114,764	114,763	114,115	648
Other Expenses	20,847	42,018	22,111	19,907
Office of the County Clerk:				
Salaries and Wages	16,630	16,630	16,000	630
Other Expenses	187,101	240,362	152,795	87,567
Election Expenses - Other Expenses	683,605	684,139	114,267	569,872
Office of the County Prosecutor:				
Salaries and Wages	381,706	381,706	375,000	6,706
Other Expenses	172,788	351,746	303,354	48,392
Office of the County Sheriff:				
Salaries and Wages	604,866	604,866	604,866	
Other Expenses	258,770	511,167	259,511	251,656
Bureau of Identification - Sheriff:				
Salaries and Wages	358,877	358,877	358,877	
Other Expenses	130,150	164,117	41,678	122,439
County Jail - Sheriff:				
Salaries and Wages	1,104,132	1,104,132	1,104,132	
Other Expenses	2,129,852	2,759,301	2,027,533	731,768
Bureau of Police Services:				
Salaries and Wages	172,572	172,572	172,572	
Other Expenses	41,547	82,305	82,305	
Total Constitutional Officers	<u>6,378,207</u>	<u>7,588,701</u>	<u>5,749,116</u>	<u>1,839,585</u>
Other Boards and Agencies				
Board of Social Services - Welfare				
Administration - County Share				
Temp. Assistance to Needy Families - County Share	22,542	22,542		22,542
Supplemental Security Income - State Share	82	82		82
Board of Taxation				
Salaries and Wages	93	93		93
Board of Elections				
Salaries and Wages	188,606	188,606	185,000	3,606
Other Expenses	3,316	67,819	66,726	1,093
Superintendent of Elections				
Salaries and Wages	44,805	44,805	44,000	805
Other Expenses	240,630	258,598	19,895	238,703
Commissioner of Registration				
Salaries and Wages	21,516	21,516	10,000	11,516
Other Expenses	112,744	114,936	7,729	107,207
Total Other Boards and Agencies	<u>634,334</u>	<u>718,997</u>	<u>333,350</u>	<u>385,647</u>
TOTAL OPERATIONS	<u>31,015,952</u>	<u>39,045,042</u>	<u>26,752,172</u>	<u>12,292,870</u>

COUNTY OF BERGEN
SCHEDULE OF 2020 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance Dec. 31, 2020	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Capital Improvements				
Down Payments on Improvements				
Acquisition of Office Equipment	28,827	28,827		28,827
Acquisition of Vehicles	100,000	100,000		100,000
Information Technology Equipment	109,016	109,016		109,016
Total Capital Improvements	<u>237,843</u>	<u>237,843</u>		<u>237,843</u>
Deferred Charges and Statutory Expenditures				
Contribution to:				
Public Employees' Retirement System	123,639	123,639	81,203	42,436
Social Security System (O.A.S.I.)	861,564	861,564		861,564
Unemployment Compensation Insurance - (NJSA 43:21-3)	20,026	20,026		20,026
Police and Fireman's Retirement System	302,020	302,020		302,020
Defined Contribution Retirement Program				
Total Statutory Expenditures	<u>1,307,249</u>	<u>1,307,249</u>	<u>81,203</u>	<u>1,226,046</u>
Total General Appropriations	<u>\$ 32,561,044</u>	<u>40,590,134</u>	<u>26,833,375</u>	<u>13,756,759</u>
		Appropriation Reserves \$ 32,561,044		
		Encumbrances <u>8,029,090</u>		
		<u>\$ 40,590,134</u>		
		Cash \$ 18,071,935		
		Transfer to Reserves - Reserve for Jail Expansion 1,796,847		
		Accounts Payable 143,897		
		Contracts Payable <u>6,820,696</u>		
		<u>\$ 26,833,375</u>		

COUNTY OF BERGEN
SCHEDULE OF CONTRACTS PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	3,252,658
Increased by:			
Transfer from 2021 Appropriation Reserves	\$		6,820,696
Transfer from Reserve for Jail Expansion			<u>300,000</u>
			<u>7,120,696</u>
			10,373,354
Decreased by:			
Cash Disbursements		452,175	
Cancellation of Contracts Payable		<u>77,792</u>	
			<u>529,967</u>
Balance: December 31, 2021		\$	<u><u>9,843,387</u></u>

ANALYSIS OF ENDING BALANCE	
For Appropriations of Year Ended:	Amount
December 31, 2015	\$ 561,316
December 31, 2016	227,155
December 31, 2017	1,433,041
December 31, 2019	501,179
December 31, 2020	6,820,696
Reserve for Jail Expansion	<u>300,000</u>
	<u><u>\$ 9,843,387</u></u>

COUNTY OF BERGEN
SCHEDULE OF ENCUMBRANCES PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	8,029,090
Increased by:		
Transfer from Budget Expenditures		7,768,303
		15,797,393
Decreased by:		
Transfer to Appropriation Reserve		8,029,090
Balance: December 31, 2021	\$	7,768,303

SCHEDULE OF ACCOUNTS PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	309,351
Increased by:		
Transfer from Appropriation Reserves	\$	143,897
Transfer from Miscellaneous Reserves		703
		144,600
		453,951
Decreased by:		
Cancelled		40,079
Cash Disbursements		19,493
		59,572
Balance: December 31, 2021	\$	394,379

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

	Balance, December 31, 2020	Increases	Decreases	Balance, December 31, 2021
Federal Withholding	\$ 13,306	23,437,006	23,212,650	237,662
Social Security	(8,692)	14,026,465	14,019,146	(1,373)
New Jersey Withholding	5,139	8,699,866	8,714,025	(9,020)
Unemployment Insurance	108	373,974	374,000	82
Public Employees' Retirement System	777,835	8,176,541	8,171,179	783,197
PERS Contributory Insurance	28,242	451,603	457,845	22,000
Defined Contribution Retirement Program	(26,174)	52,112	77,611	(51,673)
Police and Firemen's Retirement System	731,247	8,803,875	8,803,496	731,626
Police and Firemen's Supplemental Annuity	1,504	7,553	7,549	1,508
Garnishees	850	625,464	625,268	1,046
VBS Benefits		1,524	1,524	
Deferred Compensation	8,948	6,042,230	6,042,932	8,246
Colonial Insurance	2,976	690,638	690,746	2,868
Disability Insurance	9	399,291	399,000	300
Boston Mutual Life Deductions		1,989	1,781	208
Employees Labor Union #1	601	391,509	391,479	631
PBA Dues #49		4,625	4,625	
Dues - PBA Local #134 - Sheriff's Office		350,470	350,470	
Dues - PBA Local #221 - Prosecutor's Office		108,860	108,820	40
Medical and Dependent Reimbursement	13			13
Ameriflex	42,872	128,112	150,735	20,249
CWA	281	13,930	13,930	281
Dues - Local #108 - Parks Department		20,708	20,708	
NJ Family Leave Insurance	115,231	522,511	386,474	251,268
Employee 1.5 Benefit Contribution	1,399	10,463,130	10,462,723	1,806
BC Assistant Prosecutor Association		13,260	13,260	
Prepaid Salary and Wages		26,510		26,510
Realty Transfer Fees Due State		149,632,040	149,632,040	
Parks - Sales Tax Due	1,041	82,065	81,809	1,297
Parks - Easy Go Golf Cart	6,620	512,596	511,114	8,102
Clean-Up Fees - Parks Department	498,416	90,460	65,150	523,726
Due to State-Closed Grant	327,718	919,481	914,582	332,617
Prepaid Rent - Parks Department	21,875			21,875
	<u>\$ 2,551,365</u>	<u>235,070,398</u>	<u>234,706,671</u>	<u>2,915,092</u>
Interfunds	\$	859,093		
Accounts Payable			703	
Cash		150,404,059	234,705,968	
Budgeted Appropriations		<u>83,807,246</u>		
		<u>\$ 235,070,398</u>	<u>234,706,671</u>	

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR JAIL EXPANSION

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Increased by:		
Transfer from Appropriation Reserves	\$	<u>1,796,847</u>
Decreased by:		
Transfer to Contract Encumbrances		<u>300,000</u>
Balance: December 31, 2021	\$	<u><u>1,496,847</u></u>

COUNTY OF BERGEN
SCHEDULE OF DEFERRED REVENUE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	16,047
Increased by:		
Cash Receipts		280,871
Decreased by:		
Applied		16,047
Balance: December 31, 2021	\$	280,871

COUNTY OF BERGEN
SCHEDULE OF DUE TO BERGEN COUNTY TECHNICAL SCHOOLS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ <u>126,000</u>
Decreased by:	
Cash Disbursement	\$ <u><u>126,000</u></u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Fund</u>	Due from/(to) Balance December 31, 2020	<u>Increased</u>	<u>Decreased</u>	Due from/(to) Balance December 31, 2021
Current Fund	\$ 19,642,867	339,511,264	288,687,054	70,467,077
General Capital Fund		45,300	45,300	
	<u>19,642,867</u>	<u>339,556,564</u>	<u>288,732,354</u>	<u>70,467,077</u>
Due to Federal and State Grant Fund	\$ 19,642,867	339,511,264	288,687,054	70,467,077
Due from Federal and State Grant Fund	-	45,300	45,300	
	<u>\$ 19,642,867</u>	<u>339,556,564</u>	<u>288,732,354</u>	<u>70,467,077</u>
2021 Budget Appropriations	\$ 195,325,335		195,325,335	
Cash Receipts			3,772	
Cash Disbursements		45,300		
Grant Funds Received in Current Fund		141,756,647		
Unappropriated Grants Received		234,012		
Grant Expenditures Paid by Current Fund			67,544,250	
Encumbrances/Contracts Paid by Current Fund			22,797,109	
Appropriated Grant Reserves Cancelled			2,195,270	
Grants Receivable Cancelled		2,195,270		
Miscellaneous Revenue Not Anticipated			7,525	
Grant Funds Due to State			859,093	
		<u>\$ 339,556,564</u>	<u>288,732,354</u>	

COUNTY OF BERGEN
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Accrued in 2021	Received 2021	Grants Canceled	Due to State	Balance December 31, 2021
<u>2008 GRANTS</u>						
Hazardous Discharge Site Remediation	\$ 159,172					159,172
<u>2011 GRANTS</u>						
Route 17 Bottleneck Alternatives	562,979					562,979
<u>2013 GRANTS</u>						
Overpeck Park Pathways (TE-2012-County of Bergen-001)	500,000					500,000
Recreational Trails Program-Van Buskirk Island	24,700					24,700
<u>2017 GRANTS</u>						
Justice Center Project Renovations	100,000					100,000
<u>2018 GRANTS</u>						
Hazard Mitigation Grant Program	250,000					250,000
Bergen County Hackensack Connection Shuttle Grant	376,574		111,483			265,091
Basic Center Program Grant	55,496					55,496
Transitional Living Program	70,813					70,813
FFY 18 State Homeland Security Program	268,904		268,904			
FFY 18 Urban Areas Security Initiative	323,286		258,115			65,171
<u>2019 GRANTS</u>						
Technology Innovation for Public Safety	500,000		500,000			
Stop School Violence	268,911		128,047			140,864
Work First NJ Administration	88,823					88,823
Social Services for the Homeless Program	425,275		276,129			149,146
Bergen Respite Care	61,609					61,609
HTS - 2019 Distracted Driving Crackdown	4,607					4,607
Drug Recognition Expert Program	7,965					7,965
Recreational Opport. for Individuals with Disabilities	30,734		30,189			545
Municipal Alliance Program	552,415		96,429	455,986		
Veterans Transportation	2,164					2,164
Childhood Lead				6,891	(6,891)	
Regional Fugitive Task Force	10,000					10,000
Unified Child Care	198,726			436,580	(237,854)	
Victims of Crime Act	12,116			12,149	(33)	
Venture Program	52,000					52,000
Youth Complex Education	16,132					16,132
Enhance Training to End Abuse	400,000					400,000
Victim Assistance Grant (VAG)	155,492		154,056	1,436		
Paul Coverdell Grant FY2018	9,300		9,300			
Art Therapy Exercise	1,000					1,000
State Homeland Security	436,711		90,000			346,711
Urban Area Security Initiative	295,000		107,000			188,000
Basic Center Grant	11,733					11,733
Transitional Living Program	1,897					1,897
<u>2020 GRANTS</u>						
Area Plan Grant	450,001		437,745	12,256		
Juvenile Detention Alternatives Initiative (JDAI)	48,822		19,660	29,162		
2020 History Project Program	1,856		1,856			
2020 County Historical Partnership Program	7,378					7,378
Strengthening Local Public Health	4,523			4,374	149	
Multi-Jurisdiction Gang, Gun, Narcotics Taskforce	73,254					73,254
Operation Helping Hands	100,000		100,000			
VOCA-SART/FNE Project	7,371			7,371		
Senior Citizens & Disabled Residents Transportation	10,793		10,793			
Local Arts Program	10,645		10,645			
Spring House for Women	21,605		21,605			
County Comprehensive Alcohol Program	663,960		661,607	2,356	(3)	
State Community Partnership Grant	320,914		298,782			22,132
Social Services for the Homeless (SSH)	915,477		607,571			307,906
Work First NJ Administration	114,461		22,631			91,830

COUNTY OF BERGEN

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Accrued in 2021	Received 2021	Grants Canceled	Due to State	Balance December 31, 2021
Respite Care Program	471,234		240,372			230,862
Alternative to Domestic Violence (19-BEBW)	2,468					2,468
HUD-Veteran Supportive Housing	55,299		55,299			
HUD-Lead Hazard Control/Healthy Homes	3,233,822		171,359			3,062,463
FEMA COVID-19 Emergency	15,576,256		3,396,616			12,179,640
Operation Helping Hands	28,125		28,125			
HUD Homeless Management System	34,445		32,431			2,014
Human Services Advisory Council				3,924	(3,924)	
Clean Energy Administration Program	25,000					25,000
Mental Health Law Project	185,174		182,392	2,781		1
COVID Emergency Housing Victim Grant	450,000					450,000
State Health Insurance Program	29,904		29,904			
Apple Initiative	10,000		10,000			
Subregional Transportation Planning Program	198,164		198,164			
Subregional Support & Intern Program	15,000		14,993	7		
Violence Against Women Act (VAWA)	53,333		41,431	11,902		
Personal Assistance Services Program - Bergen	7,754		5,180			2,574
Personal Assistance Services Program - Hudson	2,397		1,539			858
Medication Assisted Treatment	206,431		206,431			
Basic Center Grant	20,849		3,197			17,652
Vision Transitional Living Program	33,835		19,167			14,668
STOP School Violence II Category 7	250,000					250,000
STOP School Violence II Category 3	500,000		57,409			442,591
Tuberculosis Control Grant	272,472		261,393	11,079		
Unified Child - COVID-19	9,166			8,916	250	
US Marshall Regional Fugitive Task Force	15,000		14,702	298		
State HIV Prevention Program	107,000		104,827	2,173		
Case Management	34,000		33,836	164		
Early Intervention Services	1,567,960		1,476,073	91,887		
2020 COVID-19 Act Elections Grant	418,262		96,095			322,167
Job Access & Reverse Commute (JARC 5)	78,855		78,855			
NJACCHO LHD COVID-19	132,885		132,885			
Cancer Education & Early Detection (CEED)	363,262		209,948	153,314		
Drug Recognition Expert	25,000					25,000
County Environmental Health Act (CEHA)	214,330		214,330	430	(430)	
Veterans Transportation	8,668		8,668			
2020 Center for Tech and Civil Life Elections Grant				610,356	(610,356)	
Unified Child Grant	2,034,471		1,943,222			91,249
Transitional Living Program	165,840		160,740			5,100
Basic Center Grant	151,561		134,568			16,993
Bioterrorism Program	654,720		416,703	238,017		
Mental Health Board Administrator	9,000		6,000			3,000
Right to Know Program	16,621		16,621			
Youth Complex Education Programs	99,696		99,696			
Venture Program	428,864		428,864			
Municipal Alliance Program	238,009		153,396			84,613
Municipal Alliance Program 2019 Addition	79,336		25,196			54,140
<u>2021 GRANTS</u>						
Area Plan Grant		7,920,787	4,472,843			3,447,944
CARES American Recovery Funds		99,639,874	99,639,874			
PEER Grouping		1,244,683	1,244,683			
Social Services for the Homeless		1,263,900	219,520			1,044,380
Social Services for the Homeless - 2020 Additional		95,000				95,000
Juvenile Detention Alternatives Initiative		60,000	29,516			30,484
Bergen Respite Care		565,480	94,246			471,234
Job First NJ Administration		40,000	40,000			
Local Public Health Overdose Fatality Teams		100,000	19,533			80,467
Case Management		102,000	101,850	150		
Emergency Management Agency Assistance		55,000	55,000			
Comprehensive Cancer Control		111,570	111,570			
Medicare Improvements for Patients & Providers		40,000	40,000			
2020 COVID-19 Act Elections Grant		1,178,489	1,178,489			
CARES Emergency Rental Assistance Program		59,059,944	40,314,797			18,745,147
Childhood Lead		239,856	186,565	53,292	(1)	

COUNTY OF BERGEN

SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Accrued in 2021	Received 2021	Grants Canceled	Due to State	Balance December 31, 2021
Personal Assistance Services Program - Bergen		80,244	80,244			
Personal Assistance Services Program - Hudson		28,764	28,764			
Senior Citizen & Disabled Resident Transportation		1,685,543	1,463,680			221,863
Urban Area Security Initiative		675,500	1,529			673,971
WFNJ - Transportation Services		114,461	27,053			87,408
Human Services Advisory Council		93,224	67,328			25,896
Veterans Transportation		13,000	13,000			
Victims of Crime (VOCA)		386,016	347,997	38,019		
State Community Partnership		830,965	474,474			356,491
Local Arts Program		111,455	89,164			22,291
Historical Partnership Program		59,188	57,688			1,500
Senior Farmers Market		4,000	4,000			
Violence Against Women Act		53,333	30,227			23,106
State Homeland Security Grant		399,931	19,985			379,946
Sheriff Body Armor Replacement		30,823	30,823			
Prosecutors Body Armor Replacement		7,129				7,129
Homeless Management Information System		20,000	20,000			
Drug Recognition Expert		25,000	2,021			22,979
Sustained Enforcement Grant		95,000	47,475			47,525
County Comprehensive Alcohol Program		1,211,401	878,153			333,248
Spring House for Women - Drug Court		93,624	72,019			21,605
IOLTA Fund of the Bar of NJ		15,000	15,000			
Operation Helping Hand		47,619	47,619			
Alternatives to Domestic Violence		1,002,391	728,063			274,328
State Health Insurance Program		40,000				40,000
SCADRTAP - Challenge Pilot Program		50,000				50,000
Children Interagency Coordination Council		55,311	36,875			18,436
LEAP County Coordinator Fellowship Grant		50,000	50,000			
Sub-Regional Transportation Planning		198,164	53,987			144,177
Supplemental Support & Intern Grant		15,000	2,272			12,728
Veterans Transportation		26,000	8,664			17,336
HUD - Veterans Supportive Housing		88,415	33,060			55,355
HUD - Homeless Management Information System		100,693	46,300			54,393
USMS - Regional Fugitive Task Force		15,000				15,000
Operation Helping Hand		90,476				90,476
Sexual Assault Nurse Examiner - SART		88,224				88,224
Victims of Crime Act (VOCA)		360,000	83,195			276,805
Victims of Crime Act - Sexual Assault		87,451				87,451
Municipal Alliance Program		317,346				317,346
Comprehensive Opioid Stimulant and Substance Abuse Program		1,200,000				1,200,000
Enhanced Mobility of Seniors & Individuals with Disabilities		175,000				175,000
Supporting Children of Incarcerated Parents		464,995				464,995
Visions & Detention Alternatives		151,503	109,415			42,088
Cancer Education & Early Detection		281,140				281,140
County Environmental Health Act		212,260	212,260			
Child Advocacy Development		73,093	73,093			
Clean Communities		150,409	150,409			
Case Management		136,000	36,153			99,847
Early Intervention Services		1,762,828	427,579			1,335,249
Tuberculosis Control		272,472	68,832			203,640
Job Access & Reverse Commute		180,000	52,613			127,387
National Council on Aging		60,000				60,000
LEAP Challenge Grant - Food Security Task Force		150,000				150,000
LEAP Challenge Grant - Shared Service Czar		100,000				100,000
Work First NJ		40,000				40,000
HIV State Prevention Program		53,500	24,527			28,973
Comprehensive Cancer Control		111,556	17,500			94,056
Right to Know		21,869	5,467			16,402
Bioterrorism Program		748,720				748,720
Childhood Lead		239,856	27,636			212,220
Body Worn Camera Grant		305,700				305,700
Mental Health Law Project		246,898	177,674			69,224
Unified Child Care Grant		1,924,471				1,924,471
Basic Center Program		151,561				151,561
Youth Complex Education		169,490	84,745			84,745

COUNTY OF BERGEN
 SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
 FEDERAL AND STATE GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Accrued in 2021	Received 2021	Grants Canceled	Due to State	Balance December 31, 2021
Venture Program		657,000	273,750			383,250
Mental Health Board Administration		12,000	3,000			9,000
Bergen County Early Voting Election		4,827,089	2,565,680			2,261,409
Medical Improvements for Patients & Providers		40,000				40,000
Financial Literacy Program		7,970	7,970			
Paul Coverdell Grant		15,681				15,681
	<u>\$ 37,500,062</u>	<u>195,325,335</u>	<u>171,860,622</u>	<u>2,195,270</u>	<u>(859,093)</u>	<u>59,628,598</u>
			Interfunds \$ 141,756,647			
			Cash Receipts 28,925,486			
			Reserve for Grants Unappropriated 1,178,489			
			<u>\$ 171,860,622</u>			

COUNTY OF BERGEN
SCHEDULE OF ENCUMBRANCES/CONTRACTS PAYABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ 22,797,109
Increased by:	
Transferred from Reserve for Federal and State Grants	<u>32,410,110</u>
	55,207,219
Decreased by:	
Grant Encumbrances/Contracts Paid by Current Fund	<u>22,797,109</u>
Balance: December 31, 2021	\$ <u><u>32,410,110</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2021
<u>2007 GRANTS</u>						
2007 State Criminal Alien Assistance Grant	\$ 8,664					8,664
<u>2008 GRANTS</u>						
Hazardous Discharge Site	4,169					4,169
Cities Readiness Initiative Program	62,457		34,832			27,625
<u>2009 GRANTS</u>						
PARIS	29,630					29,630
<u>2011 GRANTS</u>						
Route 17 Bottleneck Alternatives	85,318					85,318
<u>2012 GRANTS</u>						
Drunk Driving Enforcement	1,123					1,123
<u>2013 GRANTS</u>						
Overpeck Park Pathways (TE-2012-County of Bergen-0014)	500,000					500,000
Recreational Trails Programs - Van Burskirk Island	24,700					24,700
<u>2014 GRANTS</u>						
Drunk Driving Enforcement Fund	18,156					18,156
<u>2015 GRANTS</u>						
Drunk Driving Enforcement Fund	9,744					9,744
<u>2016 GRANTS</u>						
Area Plan Grant	1,691				(1,691)	
Drunk Driving Enforcement Fund	8,465					8,465
Youth Complex Education Program	16,106		1,000			15,106
Youth Complex Education Program	35,598		5,093			30,505
Venture Program Grant	6,325					6,325
<u>2017 GRANTS</u>						
History Partnership Program	1,350					1,350
Drunk Driving Enforcement Fund	5,719					5,719
Justice Center Project Renovations	100,000					100,000
Venture Program Grant	9,909					9,909
<u>2018 GRANTS</u>						
Youth Complex Education Program	31,945		2,400			29,545
History Partnership Program	4,140					4,140
Bergen County Hackensack Connection Shuttle Grant	364,783		120,880			243,903
Basic Center Program Grant	50,738					50,738
Transitional Living Program	51,896					51,896
FFY 18 State Homeland Security Program	153,074		153,074			
FFY 18 Urban Areas Security Initiative	151,254		151,254			
Venture Program Grant	4,418					4,418
<u>2019 GRANTS</u>						
Youth Complex Education Program	26,707		1,704			25,003
Technology Innovation for Public Safety	78,271		78,271			
Stop School Violence	262,166		144,644			117,522
Creating Change for Men Who Batter Women	169					169
Work First NJ Administration	80,425					80,425
Social Services for the Homeless Program	143,220		(5,926)			149,146

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2021
Bergen Respite Care	59,629					59,629
Local Arts Program	376					376
Alternatives to Domestic Violence	2,808					2,808
HTS - 2019 Distracted Driving Crackdown	21,767					21,767
Drug Recognition Expert Program	13,850					13,850
Recreational Opport. for Individuals with Disabilities	25,594		25,049			545
Municipal Alliance Program	455,987			455,987		
Clean Communities Program	5,170		4,775			395
Childhood Lead	6,891			6,891		
Regional Fugitive Task Force	2,226					2,226
Unified Child Care	434,290		(2,290)	436,580		
Victims of Crime Act	10,932		(1,217)	12,149		
Financial Literacy Education	1,290					1,290
Venture Program	3,000					3,000
Youth Complex Education	30,870		2,149			28,721
Enhance Training to End Abuse	315,619		75,952			239,667
Victim Assistance Grant (VAG)	87,086		85,650	1,436		
Art Therapy Exercise	1,000					1,000
State Homeland Security	407,599		61,204			346,395
Urban Area Security Initiative	295,000		116,857			178,143
Basic Center Grant	17,068					17,068
Transitional Living Program	5,100					5,100
<u>2020 GRANTS</u>						
Area Plan Grant	1,850,401		931,401	12,256	(858,995)	47,749
Medicaid Peer Grouping	602,481		(17,240)		(619,721)	
Juvenile Detention Alternatives Initiative (JDAI)	47,910		18,748	29,162		
2020 County Historical Partnership Program	14,500		14,500			
Strengthening Local Public Health	4,374			4,374		
Multi-Jurisdiction Gang, Gun, Narcotics Taskforce	73,254		73,254			
FY19 Prosecutor Body Armor Replacement Fund	837		837			
National Council on Aging (NCOA)	19,050		250			18,800
VOCA-SART/FNE Project	6,222		(1,149)	7,371		
Local Arts Program	38,492		38,484			8
Spring House for Women						
County Comprehensive Alcohol Program	2,356			2,356		
State Community Partnership Grant	81,448		31,818			49,630
Social Services for the Homeless (SSH)	244,722		36,060			208,662
Work First NJ Administration	100,228					100,228
Respite Care Program	83,607		(18,516)			102,123
Alternative to Domestic Violence (19-BEBW)	33,026		11,207			21,819
HUD-Veteran Supportive Housing						
HUD-Lead Hazard Control/Healthy Homes	3,219,860		385,495			2,834,365
Senior Farmers Market	110		110			
CARES Act	7,231,057		7,113,208			117,849
FEMA COVID-19 Emergency	6,886,882		70,945			6,815,937
HUD Homeless Management System	12,491		10,477			2,014
Human Services Advisory Council	3,924			3,924		
Clean Energy Administration Program	25,000		7,935			17,065
Mental Health Law Project	2,781			2,781		
COVID Emergency Housing Victim Grant	490,708		147,035			343,673
State Health Insurance Program	8,615		8,615			
Apple Initiative	11,311		11,286			25
Subregional Transportation Planning Program	85,223		85,223			
Subregional Support & Intern Program	7,231		7,224	7		
Violence Against Women Act (VAWA)	44,103		32,201	11,902		

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2021
Children Interagency Coordinating						
Personal Assistance Services Program - Bergen	17,033		38			16,995
Personal Assistance Services Program - Hudson	1,494					1,494
Medication Assisted Treatment	335,863		149,735			186,128
Basic Center Grant	17,652		(10)			17,662
Vision Transitional Living Program	23,742		9,074			14,668
STOP School Violence II Category 7	227,611		(22,389)			250,000
STOP School Violence II Category 3	500,000		203,001			296,999
Tuberculosis Control Grant	150,192		139,113	11,079		
Unified Child - COVID-19	2,568		(6,348)	8,916		
US Marshall Regional Fugitive Task Force	298			298		
State HIV Prevention Program	53,206		51,033	2,173		
Case Management	250		86	164		
Early Intervention Services	958,555		866,668	91,887		
2020 COVID-19 Act Elections Grant	373,743		193,371			180,372
Job Access & Reverse Commute (JARC 5)	27,620		27,620			
Cancer Education & Early Detection (CEED)	254,733		101,419	153,314		
Drug Recognition Expert	19,115					19,115
Financial Literacy Education Program	6,547		6,547			
County Environmental Health Act (CEHA)	430			430		
2020 COVID-19 CARES Act General Elections Grant	702,907		980			701,927
2020 Center for Tech and Civil Life Elections Grant	722,713		112,357	610,356		
Clean Communities	91,167		91,167			
Unified Child Grant	1,499,849		1,186,645			313,204
Transitional Living Program	128,746		123,646			5,100
Basic Center Grant	120,524		103,531			16,993
Bioterrorism Program	512,970		274,953	238,017		
Mental Health Board Administrator	6,000		3,000			3,000
Right to Know Program	10,934		10,934			
Youth Complex Education Programs	109,949		86,399			23,550
Venture Program	428,143		423,118			5,025
Municipal Alliance Program	219,684		135,071			84,613
Municipal Alliance Program 2019 Addition	79,336		25,195			54,141
<u>2021 GRANTS</u>						
Area Plan Grant		7,920,787	7,639,345		860,686	1,142,128
CARES American Recovery Funds		99,639,874	76,336,257			23,303,617
PEER Grouping		1,244,683	1,207,932		619,721	656,472
Social Services for the Homeless		1,263,900	907,394			356,506
Social Services for the Homeless - 2020 Additional		95,000	18,115			76,885
Juvenile Detention Alternatives Initiative		60,000	30,438			29,562
Bergen Respite Care		565,480	528,704			36,776
Job First NJ Administration		40,000	40,000			
Local Public Health Overdose Fatality Teams		100,000	63,151			36,849
Case Management		102,000	101,850	150		
Emergency Management Agency Assistance		55,000	55,000			
Comprehensive Cancer Control		111,570	111,564			6
Medicare Improvements for Patients & Providers		40,000	40,000			
2020 COVID-19 Act Elections Grant		1,178,489				1,178,489
CARES Emergency Rental Assistance Program		59,059,944	15,479,414			43,580,530
Childhood Lead		239,856	186,564	53,292		
Personal Assistance Services Program - Bergen		80,244	77,823			2,421
Personal Assistance Services Program - Hudson		28,764	28,764			
Senior Citizen & Disabled Resident Transportation		1,685,543	1,685,543			
Urban Area Security Initiative		675,500	18,529			656,971
WFNJ - Transportation Services		114,461	9,395			105,066

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2021
Human Services Advisory Council		93,224	62,148			31,076
Veterans Transportation		13,000	13,000			
Victims of Crime (VOCA)		386,016	347,998	38,018		
State Community Partnership		830,965	620,977			209,988
Local Arts Program		111,455	75,542			35,913
Historical Partnership Program		59,188	46,008			13,180
Senior Farmers Market		4,000	4,000			
Violence Against Women Act		53,333	36,964			16,369
State Homeland Security Grant		399,931				399,931
Sheriff Body Armor Replacement		30,823	30,823			
Prosecutors Body Armor Replacement		7,129	7,129			
Homeless Management Information System		20,000	19,286			714
Drug Recognition Expert		25,000	2,021			22,979
Sustained Enforcement Grant		95,000	47,475			47,525
County Comprehensive Alcohol Program		1,211,401	1,209,371			2,030
Spring House for Women - Drug Court		93,624	93,624			
IOLTA Fund of the Bar of NJ		15,000	15,000			
Operation Helping Hand		47,619	47,619			
Alternatives to Domestic Violence		1,002,391	554,785			447,606
State Health Insurance Program		40,000	30,000			10,000
SCADRTAP - Challenge Pilot Program		50,000				50,000
Children Interagency Coordination Council		55,311	36,874			18,437
LEAP County Coordinator Fellowship Grant		50,000	35,306			14,694
Sub-Regional Transportation Planning		198,164	104,200			93,964
Supplemental Support & Intern Grant		15,000	5,420			9,580
Veterans Transportation		26,000	12,996			13,004
HUD - Veterans Supportive Housing		88,415	88,415			
HUD - Homeless Management Information System		100,693	85,615			15,078
USMS - Regional Fugitive Task Force		15,000	15,000			
Operation Helping Hand		90,476				90,476
Sexual Assault Nurse Examiner - SART		88,224	18,888			69,336
Victims of Crime Act (VOCA)		360,000	173,728			186,272
Victims of Crime Act - Sexual Assault		87,451	87,343			108
Municipal Alliance Program		317,346	269,246			48,100
Comprehensive Opioid Stimulant and Substance Abuse Program		1,200,000				1,200,000
Enhanced Mobility of Seniors & Individuals with Disabilities		175,000	175,000			
Supporting Children of Incarcerated Parents		464,995	67,947			397,048
Visions & Detention Alternatives		151,503	101,002			50,501
Cancer Education & Early Detection		281,140	105,786			175,354
County Environmental Health Act		212,260	212,260			
Child Advocacy Development		73,093	23,556			49,537
Clean Communities		150,409	57,984			92,425
Case Management		136,000	72,230			63,770
Early Intervention Services		1,762,828	852,053			910,775
Tuberculosis Control		272,472	140,362			132,110
Job Access & Reverse Commute		180,000	105,707			74,293
National Council on Aging		60,000	9,500			50,500
LEAP Challenge Grant - Food Security Task Force		150,000	3,500			146,500
LEAP Challenge Grant - Shared Service Czar		100,000				100,000
Work First NJ		40,000	20,000			20,000
HIV State Prevention Program		53,500	51,715			1,785
Comprehensive Cancer Control		111,556	32,499			79,057
Right to Know		21,869	10,935			10,934
Bioterrorism Program		748,720	267,998			480,722
Childhood Lead		239,856	53,556			186,300
Body Worn Camera Grant		305,700				305,700

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Grant Title	Balance December 31, 2020	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2021
Mental Health Law Project		246,898	246,888			10
Unified Child Care Grant		1,924,471	415,242			1,509,229
Basic Center Program		151,561	31,037			120,524
Youth Complex Education		169,490	57,335			112,155
Venture Program		657,000	223,160			433,840
Mental Health Board Administration		12,000	6,000			6,000
Bergen County Early Voting Election		4,827,089	2,454,120			2,372,969
Medical Improvements for Patients & Providers		40,000	7,500			32,500
Financial Literacy Program		7,970				7,970
Paul Coverdell Grant		15,681				15,681
	<u>\$ 33,371,260</u>	<u>195,325,335</u>	<u>128,918,172</u>	<u>2,195,270</u>	<u>-</u>	<u>97,583,153</u>
		\$ 177,076,180	Adopted Budget Appropriations			
		<u>18,249,155</u>	Added by 40A:4-87			
		<u>\$ 195,325,335</u>				
			Interfunds \$ 67,544,250			
			Cash Disbursements 28,963,812			
			Transferred to Encumbrances/Contracts Payable <u>32,410,110</u>			
			<u>\$ 128,918,172</u>			

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR STATE AND FEDERAL GRANTS - UNAPPROPRIATED

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance, December 31, 2020	Transferred to 2021 Budget	Received	Other Adjustment	Balance, December 31, 2021
Drunk Driving Enforcement Fund	\$ 7,525			7,525	
General Election Grant	1,178,489	1,178,489			
Emergency Mangement Assistance			55,000		55,000
2021 Child Advocacy			167,012		167,012
Tick Surveliance			12,000		12,000
	<u>\$ 1,186,014</u>	<u>1,178,489</u>	<u>234,012</u>	<u>7,525</u>	<u>234,012</u>

COUNTY OF BERGEN
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
 TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Regular Trust Fund	Open Space Trust Fund	Prosecutor Trust Fund	Self-Insurance Trust Fund	Community Development Trust Fund
Balance: December 31, 2020	\$ 28,330,126	74,325,047	22,249,573	13,445,571	179,558
Increased by Receipts:					
Open Space Trust Levy		18,613,663			
Open Space Trust Reserves		285,618			
Special Prosecutor's Trust Fund			8,072,113		
Motor Vehicle Fines and Road Opening Deposits	3,551,066				
Weights and Measures	247,581				
Road Permit Deposits	91,500				
Miscellaneous Trust Accounts	9,566,514				
Interfunds	4,391				
Insurance Receipts				98,334,654	
US Department of Housing and Urban Development - Drawdown					11,123,563
Principal on Mortgages Receivable					436,674
Program Income - Community Development					726,082
Small Business Loans - Principals					4,444
Small Business Loans - Interest					1,020
First Time Homebuyer Mortgages					11,300
Reserve for Community Development					10,000
	<u>13,461,052</u>	<u>18,899,281</u>	<u>8,072,113</u>	<u>98,334,654</u>	<u>12,313,083</u>
	41,791,178	93,224,328	30,321,686	111,780,225	12,492,641
Decreased by Disbursements:					
Motor Vehicle Fines and Road Opening Deposits	4,310,000				
Road Permit Deposits	95,892				
Weights and Measures	208,423				
Special Prosecutor's Trust Fund			7,600,493		
Open Space Trust Fund		10,820,555			
Miscellaneous Trust Accounts	5,078,566				
Insurance Expenditures				100,728,381	
Community Development Expenditures					11,316,977
	<u>9,692,881</u>	<u>10,820,555</u>	<u>7,600,493</u>	<u>100,728,381</u>	<u>11,316,977</u>
Balance: December 31, 2021	<u>\$ 32,098,297</u>	<u>82,403,773</u>	<u>22,721,193</u>	<u>11,051,844</u>	<u>1,175,664</u>

COUNTY OF BERGEN

SCHEDULE OF INTERFUNDS RECEIVABLE / (PAYABLE)

TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Increased</u>	<u>Decreased</u>	<u>Balance December 31, 2021</u>
Open Space Trust Fund			
Due from (to) Current Fund	\$ 241		241
Other Trust Fund			
Due from (to) Current Fund	195,031	4,391	190,640
Prosecutor Trust Fund			
Due from (to) Current Fund	<u>19,292</u>		<u>19,292</u>
	<u>\$ 214,564</u>	<u>4,391</u>	<u>210,173</u>

COUNTY OF BERGEN
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	73,094
Increased by:			
County Open Space Tax Levy	\$		18,634,306
County Open Space Tax Levy - Added Tax			<u>72,503</u>
			<u>18,706,809</u>
			18,779,903
Decreased by:			
Interfunds			241
Cash Receipts			<u>18,613,663</u>
			<u>18,613,904</u>
Balance: December 31, 2021		\$	<u><u>165,999</u></u>

Analysis of Balance	
Added/Omitted	60,721
Open Space	<u>105,278</u>
\$	<u><u>165,999</u></u>

COUNTY OF BERGEN

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

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	36,988,917
Increased by Current Year Awards:			
Community Development Block Grant	\$	9,701,037	
Community Development Block Grant - CV		7,036,810	
Emergency Shelter Grant		806,437	
Emergency Shelter Grant - CV		3,222,784	
HOME Investment Funds		2,862,977	
HOME Investment Funds - ARP		518,814	
Continuum of Care Program		221,594	
Continuum of Care Program-Prior Year		200,016	
			<u>24,570,469</u>
			61,559,386
Decreased by:			
Cancelled		849	
Cash Receipts, U.S. Department of Housing and Urban Development (HUD)			
Community Development Block Grant		7,345,968	
Community Development Block Grant - CV		804,703	
HOME Investment Funds		1,371,043	
Emergency Shelter Grant		470,390	
Emergency Shelter Grant - CV		909,206	
Continuum of Care Program		152,253	
American Dream Mortgage		70,000	
			<u>11,124,412</u>
Balance: December 31, 2021		\$	<u>50,434,974</u>

COUNTY OF BERGEN

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

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	3,210,123
Increased by:			
Motor Vehicle Fines Collected	\$	2,540,212	
BC Central Municipal Court Fees Collected		132,023	
Palisades Interstate Park Commission Collected		3,302	
Road Opening Permits Collected		575,529	
Transfer from Appropriation Reserves		<u>300,000</u>	
			<u>3,551,066</u>
			6,761,189
Decreased by:			
Refund of Overpayment			
Interfunds:			
2021 Budget Appropriation Offset			<u>4,310,000</u>
Balance: December 31, 2021		\$	<u><u>2,451,189</u></u>

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR DEDICATED REVENUE - WEIGHTS AND MEASURES

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	104,268
Increased by:			
Cash Receipts:			
Central Municipal Court Transfers	\$	35,700	
State of New Jersey		211,694	
Interest		187	
Prior Year Contracts Payable		<u>127</u>	
			<u>247,708</u>
			351,976
Decreased by:			
Cash Disbursements		208,423	
Contracts Payable		<u>127</u>	
			<u>208,550</u>
Balance: December 31, 2021		\$	<u><u>143,426</u></u>

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance, December 31, 2020	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2021
Food Security Task Force	\$ 20,400		27,785	11,901		36,284
County Clerk - Filing & Recording Fees	450,745	1,030	535,158	218,163	9,266	759,504
County Clerk - Homeless	519,618	56,291	459,630	376,719	16,807	642,013
Code Blue	127,356		277,913			405,269
Superintendent of Schools - School Election	34,036	34,967	29,809	95,846		2,966
Special Municipal Elections	60,598	2,764	15,860	77,917		1,305
Unclaimed Salaries of Deceased Employees	29,469		7,950	2,508		34,911
Accumulated Absence and Terminal Leave	3,518,531		2,746,322	1,301,327		4,963,526
Commodity Resale System	375,902		451,244	101,571		725,575
Filing Fees for Tax Appeals	2,362,382	14,023	194,497	347,962	90,878	2,132,062
Surrogate Probates, Guardianship & Trusts	1,683,874		117,332	72,372	1,794	1,727,040
Public Advocate Fee	537,854					537,854
Tennessee Gas Pipeline Planning & Economic Dev.	700,000		500,000		215,000	985,000
AMERREAM Right of Way	5,000					5,000
Job Fair Sponsorship	4,857					4,857
Economic Development Tourism Fund	5,100					5,100
West Century Road Bridge			306,819	158,270	148,549	127,468
Cash in Lieu of Actual Construction	29,040	99	127,468	21,174	6,097	24,368
Homeownership Deposits	1,600		22,500			1,600
B/C Police - K-9 Unit	6,465					6,465
B/C Police Emergency Mgt. Div. Emergency	137					137
Industrial Brigade - Police and Fire Academy	29,017		27,750	16,702		40,065
Law Enforcement Training & Equipment Fund	44,692		1,375			46,067
Attorney ID Program	761,547	384,953	262,980	517,106	301,491	590,883
Federal Forfeiture Trust	184,140	6,816	24,255	42,366	6,816	166,029
Sheriff - NJSA 22A:4-8	613,295	216,485	40,250	298,906	185,903	385,221
Federal Forfeiture - Treasury	66	5,445		5,445		66
Project Lifesaver	2,749		182			2,931
Parking Adjudication Act	602,503	150,000	92,740	150,000		695,243
Site Plan/Sub Division Cash Contribution	3,527,292		350,603	96,582		3,781,313
Deposit Account - Performance Bonds	4,284	10				4,294
PSE&G Bridge Attachment	2,822,767		2,477,465	152,849	322,750	4,824,633
Storm Recovery Reserve						

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS
REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance, December 31, 2020	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2021
Intermediate Care Facility	780	183	6,000	4,825		2,138
Industrial Health Trust Fund	140	17,575		980		16,735
Spring House	286					286
Alcohol Recovery Program	3,002	53,662		10,000	1,041	45,623
Donation - Animal Shelter	559,865	10,200	38,615	111,793	25,976	470,911
Environmental Quality and Enforcement Fund	122,976	1,088	51,682	15,022	176	160,548
Office on Aging - Recreation	23,558			2,515		21,043
Aging Resource Media	1,350					1,350
Aging - Education & Training	53,771		4,443	3,786		54,428
Senior Citizen Minibus Program	73,952		16,180	864		89,268
Alternative to Domestic Violence	72,503		4,650	5,304		81,879
Parents' Workshop	4,066		640	1,400		3,306
Office of Children - Provider Workshop Fees	3,281		4,028	4,976	26,079	2,333
Office for Children - Family Day Care Holiday	59,701		1,331	8,529		52,503
Providers' Registration Fees	2,099		675	167		2,607
Office for Children - Miscellaneous	287		1,435	722		1,000
Disabled Meals on Wheels	4,059		52			4,111
Office on Handicapped - Peer Grouping	230			100		130
Handicapped - Special Program	3,529					3,529
Personal Attendant Services	291					291
Handicapped - Respite	3,093		11,455	11,357		3,191
Assistance for Needy New Jersey Veterans	23,215		4,030	7,648	8,500	11,097
Citizens' Donations - Child Welfare Home	12,551	3,285	11,785	9,285		18,336
Stanton House	5,271		50	845	428	4,048
Family Guidance - Day Corrections	2,300					2,300
Human Services Conferences	90		600			690
Human Services - A. McCausland	2,046					2,046
Garfield Veterans Home	3,106		7			3,113
Veterans Community Based Service	61,370	664	128,761	134,873		62,034
VHA GPD Program	15,937					9,825
Fund for Military Veterans	6,212					6,212
Stephen's Support Fund for Special Needs	17,240		10,033			27,273
Maureen Henry Scholarship Fund	2,128		116			2,131

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance, December 31, 2020	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2021
Cultural & Hist. Affairs	8,210		1,975	2,787		7,398
Artist Guild Scholarship	191					191
Wortendyke Barn	1					1
Jane Kendall Gingrich Trust Fund	189,019		119	12,421	4,788	171,929
Parks Department - Residence Maintenance	3,127			1,284		1,843
Parks Department - Wildlife	12,637		4,805			17,442
Zoo Operations Support	9,915	1,511		2,597	2,158	6,671
Park Improvement & Land Acquisition	15,405					15,405
Parks Department - Plant-a-Tree	10,947					10,947
Pioneer Junior Tour/School	142,067		43,850	21,960	3,945	160,012
Golf Concessions	2,500					2,500
Div. of Parks Cultural and Historical Affairs	1,972					1,972
Pasack Valley Tennis Courts	35,399					35,399
Winter Wonderland	108,164	97,000	219,861	282,874	3,573	138,578
Teen Arts Program	16,810	2,080	3,229	5,055		17,064
HWC/Oradell/New Milford	860,922	19,267			19,267	860,922
Overpeck Settlement Trust	21,803					21,803
Medicaid Peer Grouping	330,621	300,000		50,000	250,000	330,621
Social Services Programs	734,007		100,000	305,557		528,450
	<u>\$ 22,713,318</u>	<u>1,415,497</u>	<u>9,768,304</u>	<u>5,085,325</u>	<u>1,651,282</u>	<u>27,160,512</u>

Encumbrances \$	863,150	\$	668,252
Contracts	552,347		983,030
	<u>\$ 1,415,497</u>	\$	<u>1,651,282</u>

Cash \$	9,566,514	5,078,566
Due from(to) Current Fund	195,031	
Reclass	6,759	6,759
	<u>\$ 9,768,304</u>	<u>5,085,325</u>

COUNTY OF BERGEN
SCHEDULE OF ROAD PERMIT DEPOSITS
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	875,612
Increased by:			
Deposits Collected	\$	91,500	
Prior Year Encumbrances		11,178	
			102,678
			978,290
Decreased by:			
Deposits Refunded		95,892	
Current Year Encumbrances		4,790	
			100,682
Balance: December 31, 2021		\$	877,608

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	874,327
Increased by:			
Transfer from Miscellaneous Trust Fund	\$	668,252	
Transfer from Dedicated Revenues-Road Permit Deposits		<u>4,790</u>	
			<u>673,042</u>
			1,547,369
Decreased by:			
Miscellaneous Trust		863,150	
Road Permit Deposits		<u>11,178</u>	
			<u>874,328</u>
Balance: December 31, 2021		\$	<u><u>673,041</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	552,478
Increased by:			
Transfer from Miscellaneous Trust Fund	\$	983,030	
Transfer from Dedicated Revenues-Weights and Measures		<u>127</u>	
			<u>983,157</u>
			1,535,635
Decreased by:			
Miscellaneous Trust		552,347	
Weights and Measures		<u>127</u>	
			<u>552,474</u>
Balance: December 31, 2021		\$	<u><u>983,161</u></u>

COUNTY OF BERGEN
SCHEDULE OF OPEN SPACE TRUST FUND
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	42,921,302
Increased by:			
County Open Space Tax Levy	\$	18,634,306	
County Open Space Tax Levy - Added Tax		72,503	
Interest		285,618	
Prior Year Encumbrances Payable		107,432	
Prior Year Contracts Payable		<u>31,369,407</u>	
			<u>50,469,266</u>
			93,390,568
Decreased by:			
Cash Disbursements		10,820,555	
Encumbrances Payable		160,150	
Contracts Payable		<u>53,586,309</u>	
			<u>64,567,014</u>
Balance: December 31, 2021		\$	<u><u>28,823,554</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ 107,432
Increased by:	
Transfer from Reserve for Expenditures	<u>160,150</u>
	267,582
Decreased by:	
Transfer to Reserve for Expenditures	<u>107,432</u>
Balance: December 31, 2021	<u><u>\$ 160,150</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ 31,369,407
Increased by:	
Transfer from Reserve for Expenditures	<u>53,586,309</u>
	84,955,716
Decreased by:	
Transfer to Reserve for Expenditures	<u>31,369,407</u>
Balance: December 31, 2021	<u>\$ 53,586,309</u>

COUNTY OF BERGEN
 SCHEDULE OF PROSECUTOR'S TRUST FUND
 PROSECUTOR'S TRUST FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance, December 31, 2020	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Encumbrances/ Contracts Payable	Balance, December 31, 2021
County Law Enforcement Trust Account	\$ 2,542,551	1,187,370	1,673,323	1,428,291	754,675	3,220,278
Seized Asset Trust Account	8,402,019		3,534,921	4,078,465		7,858,475
Municipal Escrow Account	6,807,502	1,578,548	2,162,373	1,450,403	1,454,408	7,643,612
Special Prosecutor's MARS Maintenance Fund	153,043	140,000	409,621	641,974	6,000	54,690
Auto Theft Penalties	4,640		2			4,642
Federal Equitable Sharing - Treasury	685,578		10,667	90,750	146,254	459,241
Federal Equitable Sharing - Justice	424,615	117,659	649,611	212,573	135,906	843,406
Asset Maintenance	206,048		28,125	75,275		158,898
	<u>\$ 19,225,996</u>	<u>3,023,577</u>	<u>8,468,643</u>	<u>7,977,731</u>	<u>2,497,243</u>	<u>20,243,242</u>
	Encumbrances Payable \$ 2,743,012				\$ 2,216,678	
	Contracts Payable 280,565				280,565	
	\$ 3,023,577				\$ 2,497,243	

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
PROSECUTOR'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ 2,743,012
Increased by:	
Transfer from Reserve for Expenditures	<u>2,216,678</u>
	4,959,690
Decreased by:	
Transfer to Reserve for Expenditures	<u>2,743,012</u>
Balance: December 31, 2021	<u>\$ 2,216,678</u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
PROSECUTOR'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	280,565
Increased by:		
Transfer from Reserve for Expenditures		280,565
		561,130
Decreased by:		
Transfer to Reserve		280,565
Balance: December 31, 2021	\$	280,565

COUNTY OF BERGEN
 SCHEDULE OF RESERVE FOR SELF-INSURANCE TRUST FUND
 SELF-INSURANCE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance, December 31, 2020	Prior Year		Other Increases	Budget Appropriations	Disbursements	Balance, December 31, 2021
		Encumbrances/ Contracts Payable					
Unemployment Insurance Trust Fund	\$ 2,209,068		4,345		424,000	1,054,683	1,582,730
Disability Insurance Trust Fund	774,798		400,571			513,334	662,035
Workers' Compensation Trust Fund	1,279,925		2,459,056		3,000,000	4,758,629	1,980,352
Self Insured Liability Fund	2,186,151		1,288,478		1,700,000	2,848,060	2,326,569
Health Benefits	5,748,483	19,785	11,336,306		75,870,651	90,003,362	2,971,863
Dental Insurance Trust Fund	1,227,361		1,081		1,850,166	1,550,313	1,528,295
	<u>\$ 13,425,786</u>	<u>19,785</u>	<u>15,489,837</u>		<u>82,844,817</u>	<u>100,728,381</u>	<u>11,051,844</u>
			2021 Budget \$		82,014,484		
			Appropriation Reserve		830,333		
					<u>\$ 82,844,817</u>		

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
SELF INSURANCE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ <u>19,785</u>
Decreased by:	
Transfer to Reserve for Expenditures	\$ <u><u>19,785</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR EXPENDITURES
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	34,975,840
Increased by:		
U.S. Department of Housing and Urban Development (HUD):		
CDBG Funding	\$	9,701,037
CDBG - CV Funding		7,036,810
Emergency Shelter Allocation		806,437
Emergency Shelter - CV Allocation		3,222,784
Home Funds		2,862,977
Home Funds - ARP		518,814
Continuum of Care Program		221,594
Continuum of Care Program-Prior Year		200,016
Cash Receipts		10,000
Transfer from Program Income		541,376
Transfer from Mortgage Principal Account		527,593
		25,649,438
		60,625,278
Decreased by:		
Cash Disbursements	11,316,977	
Cancelled	849	
		11,317,826
Balance: December 31, 2021	\$	49,307,452

COUNTY OF BERGEN
SCHEDULE OF HOME IMPROVEMENT MORTGAGES - PRINCIPAL
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	598,363
Increased by:		
Mortgage Principal Received		436,674
		1,035,037
Decreased by:		
Transfer to Reserve for Expenditures		527,593
Balance: December 31, 2021	\$	507,444

SCHEDULE OF HOME IMPROVEMENT MORTGAGES - INTEREST
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	444,358
Balance: December 31, 2021	\$	444,358

COUNTY OF BERGEN
SCHEDULE OF PROGRAM INCOME
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ 919,949
Increased by:	
Cash Received for Program Income	<u>726,082</u>
	1,646,031
Decreased by:	
Transfer to Reserve for Expenditures	<u>541,376</u>
Balance: December 31, 2021	<u>\$ 1,104,655</u>

COUNTY OF BERGEN
SCHEDULE OF SMALL BUSINESS LOANS - PRINCIPAL
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	152,381
Increased by:		
Principal Received		4,444
Balance: December 31, 2021	\$	156,825

SCHEDULE OF SMALL BUSINESS LOANS - INTEREST
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	28,334
Increased by:		
Interest Received		1,020
Balance: December 31, 2021	\$	29,354

COUNTY OF BERGEN
SCHEDULE OF FIRST TIME HOMEBUYER MORTGAGES
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ 49,250
Increased by:	
Cash Received	<u>11,300</u>
Balance: December 31, 2021	<u><u>\$ 60,550</u></u>

COUNTY OF BERGEN
SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

		<u>2021</u>
Balance - January 1,	\$	37,594,603
Increased by:		
Premium on Bond Sale		1,499,287
Premium on Bond Anticipation Note Sale		1,237,655
Interfunds		45,300
Interfunds - Interest Earned		113,155
Capital Improvement Fund		3,500,000
Serial Bonds Issued		41,785,000
Bond Anticipation Notes Issued		59,500,448
Deferred Charges Unfunded		1,000,000
NJDOT Grants Received		14,857,581
Due from BCIA		10,057,892
Interest Earned on Arbitrage Rebate		79
Reserve for Interest		24,028
Reserve for Payment of Debt		201,424
		<hr/>
		133,821,849
		<hr/>
		171,416,452
Decreased by:		
Interfunds		184,582
Improvement Authorizations		26,429,799
Encumbrances Payable		59,704,345
Interest Transferred on Arbitrage Rebate		79
Paydown on Notes		37,690,448
Reserve for Interest		24,028
Fund Balance Transferred to Current Fund		5,000,000
		<hr/>
		129,033,281
		<hr/>
Balance - December 31,	\$	<u><u>42,383,171</u></u>

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Balance December 31, 2021
Fund Balance	\$ 8,206,899
Capital Improvement Fund	4,378,392
Reserve for Encumbrances	78,697,745
Infrastructure Trust Loan Receivable	(170,639)
Due from BCIA	(43,942,108)
Due from State of NJ	(25,998,500)
NJDOT Receivable	(43,787,778)
FEMA Hazard Grant Program Receivable	(3,500,000)
School District Receivable	(64,602)
Due from NJ Green Acres	(1,250,000)
Reserve for Preliminary Costs	1,434
Reserve for County Roads	668,592
Reserve for Payment of Notes	1,488,361

Improvement Authorizations:

<u>Ordinance Number</u>	<u>Improvement Description</u>	
02-09	Road Improvements - DOT	73,122
02-19	Various Bridge Improvements	2,093
03-15	DPW - Roads	62,786
03-38	Bridge Improvements - DOT	103,122
07-15	Bergen Community College Improvements	5,870
08-46	Various Road Improvement Projects	65,354
09-23	Road Resurfacing	200,720
10-09	Road Improvements	272,820
10-35	DOT Road Improvements	2,349,058
11-08	Various Dept. Public Works Improvements	573,254
11-16	Department of Public Works (DOT)	109,062
12-11	DPW DOT Midland Park Bridge	17,763
12-12	DPW DOT Allendale Bridge	125,389
12-24	DPW NJDOT 2012	760,584
12-35/14-10/		
17-02	Justice Center and DPW Garage Improvements	(848,415)
13-03	Special Service School Improvements	348,158
13-04	DPW Rehab Patterson St. Bridge, Hillsdale	66,459
13-09	DPW Road Improvements State Aid	313,352
13-11	Administration and Finance Equipment	437
13-12	Health and Human Services	211
13-13	DPW Improvements	(275,886)
13-15	Various Improvements to Technical Schools	72
13-17	Bergen Community College	248
13-18	Bergen Community College Ch. 12	35,025

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

		Balance December 31, 2021
14-02/15-32	DPW NJDOT 2014	1,236,439
14-04	DPW - FEMA Hazard Mitigation Grant	1,722,372
14-23	Law Enforcement Improvements	286,194
14-24	DPW	31,250
14-38	DPW - Zabriskie Street	(881,051)
15-17/20-26	Law Enforcement Improvements	(153,311)
15-22/20-40	Health & Human Services Improvements	44,439
15-26	Special Services School District Improvements	8
15-28/16-29	Bergen Regional Medical Center	1,675,846
15-29/17-06	Planning & Engineering Department	(2,611,315)
15-30/18-31	Parks & Golf Courses Improvements	643,016
15-35	Bergen Regional Medical Center	136,122
16-04	Self Insurance Reserves	(476,000)
16-06	Planning and Economic Development	(4)
16-07	DOT - County Aid Program	(726,730)
16-15/20-31	Admin and Finance - Various Capital Impr.	8
16-16/20-41	Human Services - Various Capital Improvements	(25,634)
16-17	Health Department - Various Capital Impr.	(749)
16-18/19-04	Public Safety - Various Capital Improvements	(68,860)
16-19/20-41	Sheriff's Department - Various Capital Impr.	(448,971)
16-20/17-07	Planning - Various Capital Improvements	(1,199,630)
16-21	Bergen Regional Medical Center - Various Impr	67,549
16-22	Elections - Various Capital Improvements	(5,689)
16-23	Special Services School District Improvements	(1,777)
16-24/20-37	DPW - Various Capital Improvements	136
16-26/20-43	Parks Department - Various Capital Impr.	(65,166)
16-30/19-30	BCCC - Various Capital Improvements	1,298,127
17-08/20-34	Law Enforcement - Various Capital Improvements	(627,847)
17-09/17-25/ 18-01/20-35	DPW - Various Capital Improvements	1,398,187
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvements	(111,007)
17-11	Parks and Golf - Various Capital Improvements	(473,545)
17-13	Human Services - Various Capital Improvements	(1)
17-16	Planning and Engineering - Various Capital Improvements	(5,630,014)
17-17	Public Safety - Various Capital Improvements	(26,440)
17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	(819,170)
17-21	County Clerk - Various Capital Improvements	(223,416)
17-23	Special Services School/Vocational/Technical School Impr.	(53,688)
17-30	Public Safety - Various Capital Improvements	2
18-02	BCCC Various Capital Improvements	(27)
18-03	BCCC Various Capital Improvements	3,267,819
18-05	BCCC Various Capital Improvements	(105,958)
18-06	BCCC Various Capital Improvements	1,049,834

COUNTY OF BERGEN
ANALYSIS OF CASH AND CASH EQUIVALENTS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

		Balance December 31, 2021
		2021
18-07	Sheriff/Jail/BCI Various Capital Improvements	(1,874,804)
18-09	Administration and Finance Various Capital Impr	(265,197)
18-10	Parks and Golf Various Capital Improvements	(550,005)
18-11	Planning and Engineering Various Capital Impr	(2)
18-12	Public Works Various Capital Improvements	2,204,866
18-14	Planning and Engineering Bridge Improvements	800,000
18-17	Public Safety Various Capital Improvements	(2,017,343)
18-18	County Clerk Various Capital Improvements	5
18-19	Prosecutor's Office Various Capital Improvements	31,157
18-20/20-39	Health Services Various Capital Improvements	(490,929)
18-21	Health Services Various Capital Improvements	(25,254)
18-22	Special Services School District Improvements	(161,148)
18-23	BCCC Various Capital Improvements	(158,884)
18-27	County Bridge Improvements	(268,896)
18-29	Overpeck County Park	(1,396,585)
18-33	Acquisition of New School Buses	(47)
18-34	Acquisition and Improvement of Real Property	(60,856)
18-35	Improvement of County Bridges and Culverts	145,065
18-36	Prosecutor Paramus Facility Improvements	(171,500)
19-03	Planning and Engineering	(73,632)
19-05	Administration and Finance	258,056
19-07	BCCC	8,100,000
19-08	Planning and Engineering	743,026
19-11/19-27/		
20-49	DPW	476,564
19-12	IT/Health/Human Services/Public Safety	(494,933)
19-13	Parks and Golf	(4,203,509)
19-14	Special Services/Technical Schools	(87,107)
19-15	Planning and Engineering	(817,293)
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	(5,913)
19-18	Prosecutor/Sheriff	(1,072,662)
19-20/20-33	Public Safety - Operations	(246,300)
19-21	BCIA - Various County Improvements	22,787,859
19-31	Supt of Election/County Clerk	(166,314)
20-01	Public Works Various Capital Improvements	(19,041)
20-02	Planning & Engineering Department	212,840
20-03	Prosecutor Various Capital Improvements	1,666
20-04	Health Department - Various Capital Improvements	(164,996)
20-05	Human Services - Various Capital Improvements	(6,750)
20-06	Parks and Golf - Various Capital Improvements	(137,668)
20-08	BCCC Various Capital Improvements	4,100,000
20-09	Elections - Various Capital Improvements	(77)
20-11	Planning & Engineering Department	49,402
20-13	Special Services School District Improvements	(146,251)

COUNTY OF BERGEN
ANALYSIS OF CASH AND CASH EQUIVALENTS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

		Balance December 31, 2021
		<u> </u>
20-14	Planning & Engineering Department	966,924
20-16	Public Works Various Capital Improvements	1,020,921
20-17	Parks and Golf - Various Capital Improvements	(637,026)
20-19	Public Safety-Operation Various Capital Improvements	(1,434,181)
20-20	Health Department - Various Capital Improvements	(15,702)
20-21	Administration and Finance Various Capital Impr	(264,487)
20-22	County Clerk Various Capital Improvements	3
20-23	Sheriff's Department - Various Capital Impr.	(200,000)
20-24	Prosecutor Various Capital Improvements	(600,631)
20-29	DPW	59,714
21-03	Bergen County Community College	4,100,000
21-13	Superintendent of Elections	(3,598,450)
21-14	IT	(9,994)
21-15	Health Department	55,675
21-16	Human Services	4,750
21-17	Public Safety	(561,186)
21-18	DPW	13,587,634
21-19	Parks & Golf	(553,398)
21-20	Planning & Engineering	2,811,758
21-24	Prosecutor	(320,438)
21-25	Sheriff	(629,582)
21-26	Bureau of Criminal Investigations	3,750
21-27	Superintendent of Schools	850
21-28	FEMA Hurricane IDA	(180,358)
21-32	Technical Schools	25,875,000
21-33	Planning & Engineering	<u>865,213</u>
		\$ <u><u>42,383,171</u></u>

EXHIBIT C-4

COUNTY OF BERGEN
 SCHEDULE OF ENVIRONMENTAL INFRASTRUCTURE
 TRUST LOAN RECEIVABLE
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	<u>170,639</u>
Balance: December 31, 2021	\$	<u><u>170,639</u></u>

EXHIBIT C-5

SCHEDULE OF NJDOT RECEIVABLE
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	41,672,716
Increased by:		
Current Year Award	\$	17,190,280
Transferred from Deferred Charges - Unfunded		<u>279,929</u>
		<u>17,470,209</u>
		59,142,925
Decreased by:		
Cash Received		14,857,581
Transferred from Reserve for Payment of Notes		<u>497,566</u>
		<u>15,355,147</u>
Balance: December 31, 2021	\$	<u><u>43,787,778</u></u>

Analysis of Balance:

Ord. 13-04	\$	32,411
Ord. 14-02/15-32		75,000
Ord. 14-03		250,000
Ord. 14-37		1,080,965
Ord. 16-20		250,000
Ord. 17-07		1,000,000
Ord. 17-16		500,000
Ord. 18-12		3,206,884
Ord. 18-14		1,273,409
Ord. 19-08		58,440
Ord. 19-11		3,284,911
Ord. 19-15		2,410,317
Ord. 20-14		2,331,931
Ord. 20-16		10,155,730
Ord. 20-28		87,500
Ord. 20-29		600,000
Ord. 21-18		13,566,250
Ord. 21-20		2,758,817
Ord. 21-33		<u>865,213</u>
	\$	<u><u>43,787,778</u></u>

EXHIBIT C-6

COUNTY OF BERGEN

SCHEDULE OF FEMA HAZARD GRANT PROGRAM RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	<u>3,500,000</u>
Balance: December 31, 2021	\$	<u><u>3,500,000</u></u>

EXHIBIT C-7

SCHEDULE OF SCHOOL DISTRICT RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	<u>64,602</u>
Balance: December 31, 2021	\$	<u><u>64,602</u></u>

EXHIBIT C-8

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	123,500
Increased by: Grant Award		<u>25,875,000</u>
Balance: December 31, 2021	\$	<u><u>25,998,500</u></u>

COUNTY OF BERGEN
SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	54,000,000
Decreased by:		
Cash Receipts		<u>10,057,892</u>
Balance: December 31, 2021	\$	<u><u>43,942,108</u></u>

SCHEDULE OF DUE FROM NJ GREEN ACRES PROGRAM
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	<u>1,250,000</u>
Balance: December 31, 2021	\$	<u><u>1,250,000</u></u>

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	586,007,715
Increased by:			
Bonds Issued			<u>142,235,000</u>
			728,242,715
Decreased by Debt Payments:			
Serial Bonds	\$	61,476,000	
Bonds Refunded		91,493,000	
Environmental Infrastructure Trust		<u>554,913</u>	
			<u>153,523,913</u>
Balance: December 31, 2021		\$	<u><u>574,718,802</u></u>

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2020	Authorized in 2021	Reduced	Balance, December 31, 2021	Analysis of December 31, 2021 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
00-05	DPW Roads Improvement & Equipment	3/15/2000	\$ 51,039			51,039	51,039		
01-17	Open Space	6/6/2001	10,965		10,965				
03-04	Open Space - Various Municipalities	2/5/2003	30,674		30,674				
04-24	Planning and Economic Development Improvements	8/4/2004	1,700		1,700				
05-11	Law Enforcement Improvements	6/1/2005	9,200		9,200				
05-12	Public Works Improvements	6/1/2005	21,209		6,811	14,398			14,398
05-18	Vocational Technical School Improvements	7/13/2005	15,587		15,587				
05-36	DPW Drainage Improvements	11/22/2005	263,643		200,600	63,043			63,043
06-09	DPW Various Improvements	5/3/2006	44,276		2,200	42,076			
06-15	Law Enforcement Various Improvements	5/3/2006	58,300		58,300				
06-16	Health and Human Services	5/3/2006	36,973		1,201	35,772			
06-17	Various County Improvements	5/17/2006	2,300		2,300				
06-20	Voc-Tech School Improvements	6/7/2006	253,299		24,201	229,098			
06-21	Special Service School Improvements	6/7/2006	6,216		660	5,556			5,556
06-22	Planning and Economic Development Improvements	6/22/2006	66,580		66,580				
06-26	Voc-Tech School Improvements	9/6/2006	1,211		1,211				1,211
06-29	DPW Roads and Bridges	9/6/2006	348,357		195,674	152,683			97,683
06-34	Homeless Shelter Property Acquisition	12/20/2006	228		228				
07-11	Law Enforcement Improvements	4/18/2007	6,300		6,300				
07-12	Various DPW Improvements	4/18/2007	22,500		22,500				
07-13	Parks Improvements	4/18/2007	71,300		71,300				
07-28	Justice Center Improvements	6/20/2007	31,750		5,650	26,100			139,274
07-29	Special Services School Improvements	6/20/2007	163,870		3	165,867			14,638
07-30	Vocational School Improvements	6/20/2007	138,316			138,316			
07-33	Planning Improvements	8/8/2007	200,332		64,863	135,469			
07-34	Various County Department Improvements	8/8/2007	26,274		26,274				
07-35	Bergen Regional Medical Center	8/8/2007	2,905		5	2,900			2,900
07-43	Overpeck Landfill	11/20/2007	189,751		189,478	273			273
08-12	Sheriff's Office Improvements	4/16/2008	24,200		24,200				
08-13	Public Works Improvements	5/21/2008	309,813		43,300	266,513			250,000
08-17	Health and Human Services Improvements	5/21/2008	44,300		44,300				
08-19	Communications Center	6/4/2008	203,500		203,500				
08-20/18-30/									
20-48	Renovations to Golf Courses	6/4/2008	1,580,101		132,836	1,447,265			49,765
08-38	Various Law Enforcement Improvements	6/18/2008	24,746		24,404	342			342
08-39	Bergen Regional Medical Center Improvements	8/13/2008	14,101		14,101				
08-40/12-31	County Special Services School District Improv.	8/13/2008	9,219		9,219				
08-41	Bergen County Technical Schools	8/13/2008	1,354,910		160,694	1,194,216			16,811
08-43	Public Works Improvements	8/13/2008	248,126		234,271	13,855			77
08-56	Property Acquisition & Infrastructure Improvements	11/25/2008	94,063		28,053	66,010			3,089
09-01	Juvenile Detention Center	2/18/2009	56,268		56,268				56,268
09-04	Planning & Economic Development Improv.	3/18/2009	40,000		40,000				

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2020	Authorized in 2021	Reduced	Balance, December 31, 2021	Analysis of December 31, 2021 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
09-07	Administration / Finance Improvements	4/1/2009	178,242		91,998	86,244	74,668		11,576
08-11	Parks Improvements	5/6/2009	24,700		24,700				
09-12	Health and Human Services Improvements	5/6/2009	19,900		19,900				
09-18/18-32	Golf Course Improvements	6/24/2009	668,846		315,644	353,202	347,055		6,147
09-19/20-45	Law Enforcement Improvements	6/24/2009	105,399		22,921	82,478	41,700		40,778
09-20	Public Works Improvements	6/24/2009	1,123,915		36,283	1,087,630	66,652		1,000,978
09-22	Public Works Improvements	7/15/2009	91,935		248	91,687	65,149		26,538
09-25	Juvenile Detention Center	8/12/2009	21,514			21,514	21,514		
10-12	Park Improvements	7/7/2010	226,772		43,200	183,572	183,572		
10-13	Admin & Finance Improvements	7/7/2010	669,660		175,743	493,917	286,679		207,238
10-15	Health & Human Services Improvements	7/7/2010	93,061		78,700	14,361	14,361		
10-16	Overpeck Phase II Improvements	7/7/2010	4,309,254		156,162	4,153,092	1,766,092		2,387,000
10-17	Department of Public Works Improvements	7/7/2010	131,889		56,152	75,737			75,737
10-20	Voc-Tech School Improvements	8/4/2010	142,389		55,861	86,528	48,713		37,815
10-21	County Law Enforcement	8/4/2010	341,863		341,863				
10-23	BRMC Improvements	8/4/2010	80		80				
10-28	Special Services School District Improvements	12/1/2010	13,993		13,500	493	493		
10-29	Voc-Tech School Improvements	12/1/2010	25,145		1	25,144	25,144		
11-01	Various Capital Park Improvements	9/7/2011	46,100		46,100				
11-02	Various Improvements Dept. Health and Human Service	9/7/2011	268,811		196,100	72,711	72,711		12
11-04	Various Dept. Public Works Improvements	9/7/2011	167,446		100,922	66,524	66,512		
11-05	Various Improvements Bergen County Technical School	9/7/2011	117,190		14,201	102,989	102,989		
11-06	Various Improvements Special Services School District	9/7/2011	1,100		1,100				
11-08	Various Dept. Public Works Improvements	9/21/2011	2,518,739		279,929	2,238,810			2,238,810
12-01	ERI Refunding Bond - County	2/15/2012	5,000			5,000			5,000
12-02	ERI Refunding Bond - Social Services	2/15/2012	8,000			8,000			8,000
12-03	ERI Refunding Bond - School	2/15/2012	2,000			2,000			2,000
12-05	Refunding 2003 General Improvement Bonds		2,840,000			2,840,000			2,840,000
12-08	Admin and Finance Improvements	4/4/2012	28,200		24,000	4,200	4,200		
12-09	Park Improvements	4/4/2012	218,878		48,700	170,178	170,178		
12-10	DPW Capital Improvements	4/4/2012	472,303		197,900	274,403	274,390		13
12-19/20-46	Law Enforcement Improvements	7/11/2012	904,746		590,755	313,991	261,616		52,375
12-20	Health and Human Services Improvements	7/11/2012	377,667		315,120	62,547	62,547		
12-21	Bergen Community College Ch. 12	7/11/2012	19,875		15,665	4,210	4,115		95
12-22	Special Services School Improvements	7/11/2012	10,569			4,000	4,000		
12-23	Vocational School Improvements	7/11/2012	130,342		42,979	87,363	87,343		20
12-35/14-10/17-02	Justice Center and DPW Garage Improvements	12/5/2012	12,001,061		10,030,998	1,970,063	848,415		1,121,648
13-02	Refunding General Improvement and Special Services	2/20/2013	2,715,000			2,715,000			2,715,000
13-10	Park Improvements	6/19/2013	271,504		12,001	259,503	259,503		
13-11	Administration and Finance Equipment	6/19/2013	194,244		95,600	98,644	38,900		59,744
13-12	Health and Human Services	6/19/2013	596,036		519,900	76,136	37,034		39,102

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31,		Reduced	Balance, December 31,		Analysis of December 31, 2021 Balance	
			2020	Authorized in 2021		2021	Financial Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
13-13	DPW Improvements	6/19/2013	1,268,583		787,400	481,183	185,088	275,886	20,209
13-15	Various Improvements to Technical Schools	7/10/2013	308,573		37,200	271,373	268,200		3,173
13-16	Special Services School Improvements	7/10/2013	8,092		1	8,091	8,091		
13-17	Bergen Community College	7/10/2013	535,004		26,000	509,004			509,004
13-22	Law Enforcement Improvements	9/17/2013	1,307,676		761,345	546,331	345,193		201,138
14-12	BRMC - Various Capital Improvements	5/7/2014	69,364		2,764	66,600	66,600		
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	607,937		18,714	589,223	111,223		478,000
14-20	Bergen County Community Improvements	9/3/2014	1,355,701		7,731	1,347,970	1,345,300		2,670
14-21	Health and Human Services Improvements	9/3/2014	675,134		233,482	441,652	393,148		48,504
14-22	Special Services School Improvements	9/3/2014	966,009		171,472	794,537	794,537		
14-25	BC - Technical Schools	9/17/2014	608,161		86,164	521,997	505,465		16,532
14-26	BC - Special Schools	9/17/2014	50,731			50,731	50,731		
14-29	Planning	10/7/2014	50,000			50,000			50,000
14-37	DPW - Rivervale Road	12/15/2014	1,165,800		133,700	1,032,100	20		1,032,080
14-38	DPW - Zabriske Street	12/15/2014	1,431,995		14,800	1,417,195	250,894	881,051	285,250
15-15/19-28	Admin & Finance Improvements	8/5/2015	1,166,184		306,078	860,106	463,147		396,959
15-16	Public Safety 911	9/2/2015	149,900			149,900	8,022		141,878
15-17	Law Enforcement Improvements	9/2/2015	316,861			316,861	38,410	153,311	125,140
15-22/20-40	Health & Human Services Improvements	9/30/2015	3,393		156,353	1,015,771	922,098		3,393
15-23/20-36	Department of Public Works	9/30/2015	1,172,124		265,000	807,733	735,183		93,673
15-24	Bergen County Community College	10/4/2015	1,072,733		194,400	50,354	5,581		72,550
15-26	Special Services School District Improvements	10/4/2015	244,754		245,674	201,935	115,760		44,773
15-27	Vocational School Improvements	10/4/2015	447,609			114,281			86,175
15-28/16-29	Bergen Regional Medical Center	10/14/2015	114,281			114,281			114,281
15-29/17-06	Planning & Engineering Department	10/14/2015	12,642,326		2,012,700	10,629,626	4,846,498	2,611,315	3,171,813
15-34/20-38	DOT - Public Works/Engineering	12/9/2015	1,773,179			1,773,179			1,773,179
15-35	Bergen Regional Medical Center	12/9/2015	714,000			714,000	150,000		564,000
16-04	Self Insurance Reserves	3/22/2016	22,980,000			22,980,000	16,824,000	476,000	5,680,000
16-06	Planning and Economic Development	12/24/2016	1,086,644		511,000	575,644		4	575,640
16-07	DOT - County Aid Program	7/13/2016	726,730			726,730		726,730	
16-11	Refunding Bond Ordinance	8/24/2016	4,685,000			4,685,000			4,685,000
16-15/20-31	Admin and Finance - Various Capital Impr.	8/24/2016	906,669		707,900	198,769	124,529	25,634	74,240
16-16/20-41	Human Services - Various Capital Improvements	8/24/2016	268,500		92,300	176,200	79,666	39,048	70,900
16-17	Health Department - Various Capital Impr.	8/24/2016	382,322		67,000	315,322	275,525	749	39,048
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	2,538,672		1,379,100	1,179,572	689,009	68,860	421,703
16-19/20-27	Sheriff's Department - Various Capital Impr.	9/7/2016	4,082,068		890,800	3,191,268	2,660,003	448,971	82,294
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	11,867,000		2,895,400	8,971,600	6,129,275	1,199,630	1,642,695
16-21	Bergen Regional Medical Center - Various Impr	10/5/2016	1,956,500			1,956,500	1,956,500		
16-22	Elections - Various Capital Improvements	10/5/2016	138,000		23,100	114,900	28,590	5,689	80,621
16-23	Special Services School District Improvements	10/19/2016	1,440,404		531,700	908,704	851,360	1,777	55,567
16-24/20-37	DPW - Various Capital Improvements	10/19/2016	1,632,500		676,200	956,300	747,324	208,976	208,976
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	923,500		102,000	821,500	774,837		46,663

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2020	Authorized in 2021	Reduced	Balance, December 31, 2021	Analysis of December 31, 2021 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
16-26/20-43	Parks Department - Various Capital Impr.	11/2/2016	3,014,098		1,715,600	1,298,498	919,827	65,166	313,305
16-30/19-30	BCCC - Various Capital Improvements	12/14/2016	2,000			2,000			2,000
17-01	Justice Center Emergency Repairs	3/8/2017	423,730		423,700	30	30		
17-08/20-34	Law Enforcement - Various Capital Improvements	6/28/2017	8,198,000			8,198,000	7,068,218	627,847	501,935
17-09/17-25/17-10/17-26/	DPW - Various Capital Improvements	8/23/2017	2,617,200		2,617,200				
20-32	Administration and Finance - Various Capital Improvem	8/23/2017	1,462,500		414,500	1,048,000	830,530	111,007	106,463
17-11/20-42	Parks and Golf - Various Capital Improvements	6/28/2017	3,935,000		1,295,100	2,639,900	1,482,173	473,545	684,182
17-12	Elections - Various Capital Improvements	6/28/2017	22,500		4,200	18,300	11,035		7,265
17-13	Human Services - Various Capital Improvements	6/28/2017	435,000		166,100	268,900	230,664	1	38,235
17-16	Planning and Engineering - Various Capital Improvements	7/26/2017	11,489,000			11,489,000	2,201,185	5,630,014	3,657,801
17-17/19-29/20-30	Public Safety - Various Capital Improvements	7/26/2017	1,915,000		154,100	1,760,900	1,556,479	26,440	177,981
17-18	Surrogate/Superintendent of Schools - Various Capital Imp	7/26/2017	1,114,000			1,114,000		819,170	294,830
17-19	Health Department - Various Capital Improvements	7/26/2017	707,810		381,200	326,610	277,000		49,610
17-21	County Clerk - Various Capital Improvements	10/3/2017	250,000			250,000		223,416	26,584
17-23	Special Services School/Vocational/Technical School In	10/18/2017	4,288,000		432,600	3,855,400	3,567,411	53,688	214,301
17-30	Public Safety - Various Capital Improvements	11/21/2017	2,000,000		1,673,000	327,000	198,722		128,278
17-31	Refunding Bond Ordinance	12/6/2017	2,415,000		381,100	2,415,000			2,415,000
18-02	BCCC Various Capital Improvements	3/29/2018	1,500,000			1,118,900	1,118,736	27	137
18-05	BCCC Various Capital Improvements	6/6/2018	1,345,043			1,345,043	480,900	105,958	758,185
18-07	Sheriff/Jail/BCI Various Capital Improvements	6/6/2018	6,437,500			6,437,500	1,956,051	1,874,804	2,606,645
18-09	Administration and Finance Various Capital Impr	6/6/2018	2,752,500			2,752,500	1,830,369	265,197	656,934
18-10	Parks and Golf Various Capital Improvements	6/6/2018	6,162,000			6,162,000	794,200	550,005	4,817,795
18-11	Planning and Engineering Various Capital Impr	6/6/2018	735,000			735,000	45,400	2	689,598
18-12	Public Works Various Capital Improvements	6/6/2018	9,990,000			9,990,000	7,928,500	2,061,500	2,061,500
18-17	Public Safety Various Capital Improvements	8/1/2018	5,938,000			5,938,000	2,890,400	2,017,343	1,030,257
18-18	County Clerk Various Capital Improvements	8/1/2018	225,000			225,000	95,591		129,409
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	1,545,000			1,545,000	1,310,657	156,843	77,500
18-20/20-39	Health Services Various Capital Improvements	8/1/2018	1,305,000			1,305,000	919,011	303,489	82,500
18-21	Health Services Various Capital Improvements	8/1/2018	379,000			379,000	278,991	24,694	75,315
18-22	Special Services School District Improvements	8/1/2018	5,924,500			5,924,500	5,168,647	161,148	594,705
18-23	BCCC Various Capital Improvements	8/1/2018	1,500,000			1,500,000	396,200	158,884	944,916
18-27	County Bridge Improvements	8/15/2018	928,500			928,500	613,104	268,896	46,500
18-29	Overpeck County Park	9/26/2018	2,098,913			2,098,913	403,800	1,396,585	298,528
18-33	Acquisition of New School Buses	9/26/2018	266,500			266,500	229,295	47	37,158
18-34	Acquisition and Improvement of Real Property	10/17/2018	3,999,552			3,999,552	3,687,035	60,856	251,661
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	476,000			476,000	280,500	171,500	24,000
19-03	Planning and Engineering Various Capital Impr	3/19/2019	952,000			952,000	831,500	73,632	47,068
19-08	Planning and Engineering Various Capital Impr	4/3/2019	195,000			195,000			195,000

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2020	Authorized in 2021	Reduced	Balance, December 31, 2021	Analysis of December 31, 2021 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
19-11/19-27/									
20-49	Public Works Various Capital Improvements	6/19/2019	9,430,000			9,430,000	5,000,000	4,430,000	4,430,000
19-12	IT/Health/Human Services/Public Safety	6/19/2019	4,349,000			4,349,000	2,932,000	494,933	922,067
19-13	Parks and Golf Various Capital Improvements	6/19/2019	7,871,930			7,871,930	1,398,800	4,203,509	2,269,621
19-14	Special Services School District Improvements	6/19/2019	4,992,000			4,992,000	3,390,600	87,107	1,514,293
19-15	Planning and Engineering Various Capital Impr	6/19/2019	9,778,500			9,778,500		817,293	8,961,207
19-16	BCCC Various Capital Improvements	6/19/2019	1,000,500			1,000,500			1,000,500
19-17	Surrogate/County Clerk/Sup. of School Various Cap Im	6/19/2019	1,303,000			1,303,000	70,200	5,913	1,226,887
19-18	Prosecutor/Sheriff Various Capital Improvements	6/19/2019	7,837,500			7,837,500	1,472,100	1,072,662	5,292,738
19-20/20-33	Public Safety-Operation Various Capital Improvements	7/2/2019	4,761,500			4,761,500	4,276,700	246,300	238,500
19-31	Supt. of Elections/County Clerk Various Capital Impr.	12/4/2019	648,500			648,500	164,000	166,314	318,186
20-01	Public Works Various Capital Improvements	2/5/2020	1,904,500			1,904,500	1,787,700	19,041	97,759
20-02	Planning and Engineering Various Capital Impr	2/19/2020	4,251,500			4,251,500			4,251,500
20-03	Prosecutor's Office Various Capital Improvements	2/19/2020	27,500			27,500			27,500
20-04	Health Department - Various Capital Improvements	2/19/2020	579,000			579,000	44,100	164,996	369,904
20-05	Human Services - Various Capital Improvements	2/19/2020	165,000			165,000	3,800	6,750	154,450
20-06	Parks and Golf Various Capital Improvements	2/19/2020	532,500			532,500	367,000	137,668	27,832
20-09	Elections - Various Capital Improvements	4/15/2020	147,500			147,500	112,800	77	34,623
20-11	Planning and Engineering Various Capital Impr	7/15/2020	2,231,500			2,231,500			2,231,500
20-13	Special Services School District Improvements	9/2/2020	5,575,000			5,575,000	1,719,600	146,251	3,709,149
20-14	Planning and Engineering Various Capital Impr	9/2/2020	7,749,500			7,749,500			7,749,500
20-15	BCCC Various Capital Improvements	9/2/2020	1,500,000			1,500,000			1,500,000
20-16	Public Works Various Capital Improvements	9/2/2020	11,135,000			11,135,000			11,135,000
20-17	Parks and Golf Various Capital Improvements	9/2/2020	2,625,000			2,625,000			1,082,974
20-19	Public Safety - Various Capital Improvements	9/2/2020	2,306,500			2,306,500	905,000	637,026	387,019
20-20	Health Department - Various Capital Improvements	9/2/2020	235,000			235,000	485,300	1,434,181	189,398
20-21	Administration and Finance Various Capital Impr	9/2/2020	2,207,000			2,207,000	605,268	264,487	1,337,245
20-22	County Clerk - Various Capital Improvements	9/2/2020	105,500			105,500	90,200		15,300
20-23	Sheriff's Department - Various Capital Impr.	9/2/2020	600,000			600,000	370,000	200,000	30,000
20-24	Prosecutor's Office Various Capital Improvements	9/2/2020	3,479,000			3,479,000	2,130,000	600,631	748,369
20-53	Refunding Bond Ordinance	12/16/2020	60,000,000		58,825,000	1,175,000			1,175,000
21-03	Bergen County Community College	5/5/2021		4,100,000	4,100,000				3,375,000
21-05	Refunding Bond Ordinance	5/19/2021		45,000,000	41,625,000				17,050
21-13	Superintendent of Elections	9/1/2021		3,615,500		3,615,500		3,598,450	1,012,506
21-14	IT	9/14/2021		1,022,500		1,022,500		9,994	
21-15	Health Department	9/14/2021		1,113,500		1,113,500			1,113,500
21-16	Human Services	9/14/2021		95,000		95,000		561,186	95,000
21-17	Public Safety	9/14/2021		2,485,880		2,485,880			1,924,694
21-18	DPW	9/14/2021		7,454,000		7,454,000			7,454,000
21-19	Parks & Golf	9/14/2021		1,300,000		1,300,000		553,398	746,602
21-20	Planning & Engineering	9/14/2021		1,187,500		1,187,500			1,187,500
21-21	Bergen County Community College	9/14/2021		700,000		700,000			700,000

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2020	Authorized in 2021	Reduced	Balance, December 31, 2021	Analysis of December 31, 2021 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
21-22	Special Services Schools	9/14/2021		1,200,000		1,200,000			1,200,000
21-23	Vocational Schools	9/14/2021		3,000,000		3,000,000			3,000,000
21-24	Prosecutor	9/14/2021		4,193,106		4,193,106		320,438	3,872,668
21-25	Sheriff	9/14/2021		1,252,000		1,252,000		629,582	622,418
21-26	Bureau of Criminal Investigations	9/14/2021		75,000		75,000			75,000
21-27	Superintendent of Schools	9/14/2021		17,000		17,000			17,000
21-28	FEMA Hurricane IDA	10/20/2021		23,809,000		23,809,000		180,358	23,628,642
21-32	Technical Schools	12/1/2021		8,625,000		8,625,000			8,625,000
			<u>\$ 382,317,179</u>	<u>110,244,986</u>	<u>143,520,288</u>	<u>349,041,877</u>	<u>127,500,000</u>	<u>39,918,473</u>	<u>181,623,404</u>

Bonds Issued \$	142,235,000
Budget Appropriations	1,000,000
Grants Receivable	279,929
Prior Year Excess Proceeds (89)	
Reserve for Payment of Notes	5,448
	<u>\$ 143,520,288</u>

Less: Unexpended Proceeds of Bond Anticipation Notes Issued

Ordinance No.	Amount
13-11	\$ 437
13-12	211
13-15	72
15-26	8
15-35	136,122
16-15/20-31	8
16-21	67,549
16-24/20-37	136
17-30	2
18-12	2,204,866
18-18	5
19-11/19-27/20-49	476,564
20-22	3

Improvement Authorizations Unfunded \$ 184,509,387

2,885,983

\$ 181,623,404

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021			Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount	Rate (%)					
County Hospital Bonds	11/01/09	4,313,000	2022	355,000	5.000	\$ 1,458,000		340,000	1,118,000	
			2023	375,000	5.150					
			2024	388,000	5.300					
Series A - General Improvement Refunding Bonds	12/1/2011	43,048,000				24,048,000		24,048,000		
Series A - Special Services/Vocational School Bonds	12/1/2011	3,025,000				1,175,000		1,175,000		
Series C - Special Services/Vocational School Bonds	12/1/2012	10,000,000	2022	1,200,000	2.000	3,400,000		1,000,000	2,400,000	
			2023	1,200,000	2.000					
Series C - General Improvement Refunding Bonds	12/1/2012	33,800,000	2022	2,600,000	2.000	19,600,000		2,600,000	17,000,000	
			2023	2,700,000	2.000					
			2024	2,800,000	2.000					
			2025	2,900,000	2.000					
			2026	3,000,000	2.000					
		2027	3,000,000	2.250						
Series D - County Taxable Bonds	12/1/2012	5,600,000	2022	650,000	2.200	1,300,000		650,000	650,000	
County College Bonds	6/15/2012	4,250,000	2022	350,000	2.125	1,450,000		350,000	1,100,000	
			2023	350,000	2.125					
			2024	400,000	2.250					
State Aid County College Bonds	6/15/2012	4,250,000	2022	350,000	2.125	1,450,000		350,000	1,100,000	
			2023	350,000	2.125					
			2024	400,000	2.250					
BCIA Governmental Loan Revenue Bonds, Taxable series 2003 (Pooled ERI Unfunded Liability) Bergen County	5/1/2012	9,744,000				1,610,000		1,610,000		
BCIA Governmental Loan Revenue Bonds, Taxable series 2003 (Pooled ERI Unfunded Liability) Board of Social Services	5/1/2012	941,000	2022	80,000	3.109	302,000		131,000	171,000	
			2023	91,000	3.259					

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021			Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount						
Series C-1 - General Improvement Bonds	12/1/2013	57,855,000	2022	3,000,000	3,000	38,475,000		32,475,000	6,000,000	
			2023	3,000,000	3,000					
Series C-2 - Special Services/Vocational School Bonds	12/1/2013	7,145,000	2022	500,000	3,000	4,145,000		3,145,000	1,000,000	
			2023	500,000	3,000					
General Improvement Bonds	4/15/2014	54,830,000	2022	1,835,000	5,000	44,730,000		39,060,000	5,670,000	
			2023	1,890,000	5,000					
			2024	1,945,000	5,000					
Special Services/Vocational School Bonds	6/30/2014	40,000,000	2022	2,000,000	3,000	28,000,000		2,000,000	26,000,000	
			2023	2,000,000	3,000					
			2024	2,000,000	3,000					
			2025	2,000,000	3,000					
			2026	2,000,000	3,000					
			2027	2,000,000	3,000					
			2028	2,000,000	3,000					
			2029	2,000,000	3,000					
			2030	2,000,000	3,000					
			2031	2,000,000	3,125					
County College Bonds	6/30/2014	4,250,000	2022	425,000	3,000	1,700,000		425,000	1,275,000	
			2023	425,000	3,000					
			2024	425,000	3,000					

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount					
County College Bonds, Series A	June 30, 2015	1,600,000	2022	190,000	2.000	965,000		180,000	785,000
			2023	195,000	2.000				
			2024	200,000	2.250				
			2025	200,000	2.500				
County College Bonds, Series B	June 30, 2015	1,600,000	2022	190,000	2.000	965,000		180,000	785,000
			2023	195,000	2.000				
			2024	200,000	2.250				
			2025	200,000	2.500				
General Obligation Refunding Bonds	April 1, 2015	58,690,000	2022	7,435,000	5.000	27,395,000		11,960,000	15,435,000
			2023	8,000,000	4.000				
Special Services/Vocational School Refunding Bonds	April 1, 2015	14,540,000	2022	2,380,000	5.000	6,835,000		2,990,000	3,845,000
			2023	1,465,000	4.000				
County Hospital Refunding Bonds	April 1, 2015	6,220,000	2022	1,135,000	2.543	3,375,000		1,120,000	2,255,000
			2023	1,120,000	2.708				
Refunding Bonds	October 31, 2016	47,315,000	2022	6,700,000	4.000	41,010,000		6,470,000	34,540,000
			2023	7,030,000	4.000				
			2024	7,215,000	4.00-5.00				
			2025	6,755,000	4.00-5.00				
			2026	6,840,000	4.00-5.00				
General Improvement Bonds	June 6, 2017	25,668,000	2022	1,700,000	2.000	21,468,000		1,600,000	19,868,000
			2023	1,800,000	2.000				
			2024	1,900,000	2.000				
			2025	2,265,000	2.000				
			2026	2,320,000	2.000				
			2027	2,375,000	2.000				
			2028	2,435,000	2.000				
			2029	2,500,000	3.000				
			2030	2,573,000	3.000				

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021				Balance, December 31, 2021	
			Date	Amount	Interest Rate (%)	Balance, December 31, 2020		Increased
Special Services / Vocational School Bonds	June 6, 2017	2,134,000	2022	120,000	2.000	1,819,000	115,000	1,704,000
			2023	125,000	2.000			
			2024	165,000	2.000			
			2025	170,000	2.000			
			2026	175,000	2.000			
			2027	180,000	2.000			
			2028	185,000	2.000			
			2029	190,000	3.000			
			2030	195,000	3.000			
			2031	199,000	3.000			
			County College Bonds, Series A	June 6, 2017	3,700,000	2022	1,000,000	2.000
County College Bonds, Series B	June 6, 2017	1,876,000	2022	491,000	2.000	976,000	485,000	491,000
General Improvement Bonds	December 5, 2017	15,950,000	2022	915,000	2.250	13,310,000	900,000	12,410,000
			2023	935,000	2.250			
			2024	950,000	2.250			
			2025	970,000	2.250			
			2026	990,000	2.250			
			2027	1,015,000	2.250			
			2028	1,035,000	3.000			
			2029	1,060,000	3.000			
			2030	1,090,000	3.000			
			2031	1,120,000	3.000			
			2032	1,150,000	3.000			
2033	1,180,000	3.000						

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount					
Special Services / Vocational School Bonds	December 5, 2017	1,800,000	2022	90,000	2.250	1,545,000		90,000	1,455,000
			2023	90,000	2.250				
			2024	95,000	2.250				
			2025	95,000	2.250				
			2026	95,000	2.250				
			2027	100,000	2.250				
			2028	100,000	3.000				
			2029	105,000	3.000				
			2030	105,000	3.000				
			2031	110,000	3.000				
			2032	115,000	3.000				
			2033	115,000	3.000				
			2034	120,000	3.000				
			2035	120,000	3.000				
	County College Bonds	December 5, 2017	750,000	2022	85,000	2.250	510,000		80,000
			2023	85,000	2.250				
			2024	85,000	2.250				
			2025	85,000	2.250				
			2026	90,000	2.250				
Taxable General Improvement Bonds	December 5, 2017	6,850,000	2022	755,000	2.500	4,705,000		740,000	3,965,000
			2023	775,000	2.600				
			2024	790,000	2.700				
			2025	810,000	2.750				
			2026	835,000	2.950				
General Improvement Refunding Bonds	December 20, 2017	28,205,000	2022	3,555,000	3.000	25,255,000		3,590,000	21,665,000
			2023	3,550,000	3.000				
			2024	3,645,000	3.000				
			2025	3,630,000	4.000				
			2026	3,650,000	4.000				
			2027	3,635,000	4.000				

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount	December 31, 2021					
Special Services / Vocational School Refunding Bonds	December 20, 2017	2,090,000	2022	410,000	3,000	1,675,000			420,000	1,255,000
			2023	420,000	3,000					
			2024	425,000	3,000					
County College Bonds, Series A	June 21, 2018	2,000,000	2022	185,000	2,500	1,690,000			175,000	1,515,000
			2023	200,000	2,500					
			2024	210,000	2,500					
			2025	220,000	2,500					
			2026	230,000	2,500					
			2027	230,000	2,500					
County College Bonds, Series B	June 21, 2018	2,000,000	2022	185,000	2,500	1,690,000			175,000	1,515,000
			2023	200,000	2,500					
			2024	210,000	2,500					
			2025	220,000	2,500					
			2026	230,000	2,500					
			2027	230,000	2,500					
County College Bonds, Series A	May 29, 2019	4,050,000	2022	280,000	3,000	3,800,000			265,000	3,535,000
			2023	295,000	3,000					
			2024	310,000	3,000					
			2025	325,000	3,000					
			2026	340,000	3,000					
			2027	365,000	3,000					
			2028	380,000	3,000					
			2029	395,000	3,000					
			2030	410,000	3,000					
			2031	435,000	3,000					

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount	December 31, 2021					
County College Bonds, Series B	May 29, 2019	4,050,000	2022	280,000	280,000	3.000	3,800,000			3,535,000
			2023	295,000	295,000	3.000				
			2024	310,000	310,000	3.000				
			2025	325,000	325,000	3.000				
			2026	340,000	340,000	3.000				
			2027	365,000	365,000	3.000				
			2028	380,000	380,000	3.000				
			2029	395,000	395,000	3.000				
			2030	410,000	410,000	3.000				
			2031	435,000	435,000	3.000				
	General Obligation Bonds	June 27, 2019	70,315,000	2022	2,490,000	2,490,000	3.000	67,935,000		2,415,000
			2023	2,565,000	2,565,000	3.000				
			2024	2,640,000	2,640,000	3.000				
			2025	2,720,000	2,720,000	3.000				
			2026	2,800,000	2,800,000	3.000				
			2027	2,885,000	2,885,000	3.000				
			2028	2,975,000	2,975,000	3.000				
			2029	3,090,000	3,090,000	3.000				
			2030	3,215,000	3,215,000	3.000				
			2031	3,345,000	3,345,000	3.000				
			2032	3,480,000	3,480,000	3.000				
			2033	3,615,000	3,615,000	3.000				
			2034	3,760,000	3,760,000	3.000				
		2035	3,910,000	3,910,000	3.000					
		2036	4,070,000	4,070,000	3.000					
		2037	4,230,000	4,230,000	3.000					
		2038	4,400,000	4,400,000	3.000					
		2039	4,575,000	4,575,000	3.000					
		2040	4,755,000	4,755,000	3.000					

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount					
County Vocational/Technical Schools Bonds	June 27, 2019	8,895,000	2022	460,000	3.000	8,465,000		445,000	8,020,000
			2023	475,000	3.000				
			2024	485,000	3.000				
			2025	500,000	3.000				
			2026	515,000	3.000				
			2027	535,000	3.000				
			2028	550,000	3.000				
			2029	570,000	3.000				
			2030	595,000	3.000				
			2031	615,000	3.000				
			2032	640,000	3.000				
			2033	665,000	3.000				
			2034	695,000	3.000				
			2035	720,000	3.000				
County College Bonds	June 27, 2019	790,000	2022	95,000	3.000	700,000		90,000	610,000
			2023	95,000	3.000				
			2024	100,000	3.000				
			2025	105,000	3.000				
			2026	105,000	3.000				
			2027	110,000	3.000				

COUNTY OF BERGEN
 SCHEDULE OF GENERAL SERIAL BONDS
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount					
Lease Revenue Bonds	October 17, 2019	50,140,000	2022	1,950,000	5.000	50,140,000			50,140,000
			2023	1,950,000	5.000				
			2024	2,005,000	5.000				
			2025	2,105,000	5.000				
			2026	2,210,000	5.000				
			2027	2,320,000	5.000				
			2028	2,435,000	5.000				
			2029	2,555,000	5.000				
			2030	2,685,000	4.000				
			2031	2,795,000	4.000				
			2032	2,905,000	4.000				
			2033	3,020,000	5.000				
			2034	3,170,000	5.000				
			2035	3,330,000	4.000				
			2036	3,465,000	4.000				
			2037	3,600,000	4.000				
			2038	3,745,000	4.000				
		2039	3,895,000	4.000					
General Improvement Bonds	December 3, 2019	72,670,000	2022	3,700,000	3.000	69,170,000		3,600,000	65,570,000
			2023	3,800,000	3.000				
			2024	3,900,000	3.000				
			2025	4,000,000	3.000				
			2026	4,100,000	3.000				
			2027	4,200,000	3.000				
			2028	4,300,000	3.000				
			2029	4,400,000	3.000				
			2030	4,500,000	3.000				
			2031	4,600,000	3.000				
			2032	4,700,000	3.000				
			2033	4,800,000	3.000				
			2034	4,900,000	3.000				
			2035	4,880,000	3.000				
			2036	4,790,000	3.000				

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount					
County Vocational/Technical Schools Bonds	December 3, 2019	2,000,000	2022	130,000	3.000	1,880,000		130,000	1,750,000
			2023	140,000	3.000				
			2024	150,000	3.000				
			2025	160,000	3.000				
			2026	170,000	3.000				
			2027	180,000	3.000				
			2028	190,000	3.000				
			2029	200,000	3.000				
			2030	210,000	3.000				
			2031	220,000	3.000				
	County College Bonds	December 3, 2019	330,000	2022	55,000	3.000	290,000		50,000
			2023	60,000	3.000				
			2024	60,000	3.000				
			2025	65,000	3.000				
Taxable General Improvement Bonds	December 3, 2019	2,000,000	2022	110,000	2.250	1,900,000		105,000	1,795,000
			2023	115,000	2.250				
			2024	125,000	2.250				
			2025	145,000	2.250				
			2026	160,000	2.250				
			2027	170,000	2.250				
			2028	180,000	2.250				
			2029	190,000	2.375				
			2030	200,000	2.500				
			2031	200,000	2.500				
		2032	200,000	2.500					

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount					
County College Bonds, Series A	June 2, 2020	2,050,000	2022	135,000	2.000	2,050,000			1,925,000
			2023	145,000	2.000				
			2024	150,000	2.000				
			2025	160,000	2.000				
			2026	170,000	2.000				
			2027	175,000	2.000				
			2028	180,000	2.000				
			2029	185,000	2.000				
			2030	195,000	2.000				
			2031	210,000	2.000				
			2032	220,000	2.000				
	<hr/>								
County College Bonds, Series B	June 2, 2020	2,050,000	2022	135,000	2.000	2,050,000		125,000	1,925,000
			2023	145,000	2.000				
			2024	150,000	2.000				
			2025	160,000	2.000				
			2026	170,000	2.000				
			2027	175,000	2.000				
			2028	180,000	2.000				
			2029	185,000	2.000				
			2030	195,000	2.000				
			2031	210,000	2.000				
			2032	220,000	2.000				

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021			Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount	Rate (%)					
General Improvement Bonds	October 29, 2020	31,850,000	2022	1,735,000	2.000	31,850,000			30,145,000	
	2023	1,765,000	2.000							
	2024	1,800,000	2.000							
	2025	1,820,000	2.000							
	2026	1,860,000	2.000							
	2027	1,895,000	2.000							
	2028	1,935,000	2.000							
	2029	2,170,000	2.000							
	2030	2,210,000	2.000							
	2031	2,360,000	2.000							
	2032	2,360,000	2.000							
	2033	2,750,000	2.000							
	2034	2,775,000	2.000							
	2035	2,710,000	2.000							
	County Vocational/Technical Schools Bonds	October 29, 2020	3,615,000	2022	425,000					2.000
2023		435,000	2.000							
2024		445,000	2.000							
2025		455,000	2.000							
2026		465,000	2.000							
2027		475,000	2.000							
2028		500,000	2.000							
2029		500,000	2.000							
County College Bonds	October 29, 2020	835,000	2022	60,000	2.000	835,000		50,000	785,000	
	2023	70,000	2.000							
	2024	75,000	2.000							
	2025	85,000	2.000							
	2026	95,000	2.000							
	2027	100,000	2.000							
2028	100,000	2.000								
2029	100,000	2.000								
2030	100,000	2.000								

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021			Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount	Interest Rate (%)					
Taxable General Improvement Bonds	October 29, 2020	6,670,000	2022	590,000	2.000	6,670,000			6,100,000	
	2023	610,000	2.000							
	2024	630,000	2.000							
	2025	650,000	2.000							
	2026	670,000	2.000							
	2027	695,000	2.000							
	2028	730,000	2.000							
	2029	750,000	2.000							
	2030	775,000	2.000							
	2031									
General Obligation Refunding Bonds	January 26, 2021	54,945,000	2022	3,830,000	0.223		54,945,000	1,005,000	53,940,000	
	2023	3,765,000	0.273							
	2024	7,060,000	0.429							
	2025	7,275,000	0.629							
	2026	7,115,000	0.809							
	2027	6,935,000	1.072							
	2028	6,815,000	1.272							
	2029	3,810,000	1.466							
	2030	3,715,000	1.536							
	2031	3,620,000	1.636							
County Special Services/Technical Schools Refunding Bonds	January 26, 2021	3,880,000	2022	370,000	0.223		3,880,000	80,000	3,800,000	
	2023	360,000	0.273							
	2024	855,000	0.429							
	2025	540,000	0.629							
	2026	530,000	0.809							
	2027	515,000	1.072							
	2028	500,000	1.272							
	2029	130,000	1.466							

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
			Date	Amount	December 31, 2021						
General Obligation Bonds	May 26, 2021	16,000,000	2022	600,000	2,000	16,000,000				16,000,000	
			2023	615,000	2,000						
			2024	630,000	2,000						
			2025	645,000	2,000						
			2026	660,000	2,000						
			2027	675,000	2,000						
			2028	700,000	2,000						
			2029	725,000	2,000						
			2030	750,000	2,000						
			2031	775,000	2,000						
			2032	800,000	2,000						
			2033	825,000	2,000						
			2034	850,000	2,000						
			2035	875,000	2,000						
			2036	900,000	2,000						
			2037	925,000	2,000						
			2038	950,000	2,000						
			2039	975,000	2,000						
			2040	1,000,000	2,000						
			2041	1,125,000	2,000						
County College Bonds, Series B	May 26, 2021	2,050,000	2022	125,000	2,000	2,050,000		2,050,000		2,050,000	
			2023	135,000	2,000						
			2024	145,000	2,000						
			2025	150,000	2,000						
			2026	160,000	2,000						
			2027	170,000	2,000						
			2028	175,000	2,000						
			2029	180,000	2,000						
			2030	185,000	2,000						
			2031	195,000	2,000						
			2032	210,000	2,000						
			2033	220,000	2,000						

COUNTY OF BERGEN
 SCHEDULE OF GENERAL SERIAL BONDS
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate (%)	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021	
			Date	Amount						
County College Bonds, Series C	May 26, 2021	2,050,000	2022	125,000	2.000				2,050,000	
			2023	135,000	2.000					
			2024	145,000	2.000					
			2025	150,000	2.000					
			2026	160,000	2.000					
			2027	170,000	2.000					
			2028	175,000	2.000					
			2029	180,000	2.000					
			2030	185,000	2.000					
			2031	195,000	2.000					
			2032	210,000	2.000					
			2033	220,000	2.000					
			General Obligation Bonds	October 5, 2021	19,150,000	2022	2,000,000	2.000		19,150,000
2023	2,025,000	2.000								
2024	2,050,000	2.000								
2025	2,075,000	2.000								
2026	2,100,000	2.000								
2027	2,125,000	2.000								
2028	2,150,000	2.000								
2029	2,200,000	2.000								
2030	2,425,000	2.000								
County Vocational/Technical Schools Bonds, Series B	October 5, 2021	1,855,000				2022	210,000	2.000		1,855,000
			2023	215,000	2.000					
			2024	220,000	2.000					
			2025	225,000	2.000					
			2026	230,000	2.000					
			2027	235,000	2.000					
			2028	255,000	2.000					
			2029	265,000	2.000					

COUNTY OF BERGEN
 SCHEDULE OF GENERAL SERIAL BONDS
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate (%)	Increased	Decreased	Balance, December 31, 2021
			Date	Amount				
County College Bonds, Series C	October 5, 2021	680,000	2022	90,000	2.000	680,000		680,000
			2023	100,000	2.000			
			2024	110,000	2.000			
			2025	115,000	2.000			
			2026	125,000	2.000			
			2027	140,000	2.000			
							680,000	
BCJA Governmental Loan Revenue Bonds, Series 2021	October 20, 2021	41,625,000	2022	775,000	0.433	41,625,000		41,625,000
			2023	565,000	0.513			
			2024	570,000	0.832			
			2025	2,545,000	1.209			
			2026	2,540,000	1.459			
			2027	2,540,000	1.666			
			2028	2,545,000	1.816			
			2029	2,555,000	1.961			
			2030	2,580,000	2.071			
			2031	2,610,000	2.161			
			2032	2,620,000	2.251			
			2033	2,650,000	2.371			
			2034	2,675,000	2.431			
		2035	2,705,000	2.521				
		2036	2,730,000	2.601				
		2037	2,765,000	2.681				
		2038	2,805,000	2.761				
		2039	2,850,000	2.841				
						41,625,000		41,625,000

\$	585,081,000	142,235,000	152,969,000	574,347,000
Cash	\$	41,785,000		
Refunding Bonds		100,450,000		
		\$	142,235,000	
Bond Refunded	91,493,000			
Budget Appropriations	61,476,000			
				152,969,000

COUNTY OF BERGEN
SCHEDULE OF ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding		Interest Rate	Balance, December 31, 2020	Decreased	Balance, December 31, 2021
			Date	Principal				
Trust Portion	Oct. 2007	\$ 3,675,000	8/1/2022	317,000	5.00%	\$ 616,000	299,000	317,000
Loan Portion	Oct. 2007	3,708,149	2/1/2022	6,157	n/a	310,715	255,913	54,802
			8/1/2022	48,645	n/a			
						\$ 926,715	554,913	371,802

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Maturity	Interest Rate	Balance, December 31,	
						2020	2021
						Increased	Decreased
00-05	DPW Roads Improvement & Equipment	7/10/2021	7/10/2021	6/9/2022	1.00%	\$ 51,000	
00-05	DPW Roads Improvement & Equipment	10/20/2021	10/20/2021	10/20/2022	1.50%	39	
01-17	Open Space Acquisition	12/12/2018					10,989
03-04	Open Space Acquisition	12/12/2018					30,700
04-24	Planning and Economic Development Improvements	12/12/2018					1,700
05-11	Law Enforcement Improvements	12/12/2018					9,200
05-12	Public Works Improvements	12/12/2018					6,800
05-18	Vocational Technical School Improvements	12/12/2018					15,600
05-36	DPW Drainage Improvements	12/12/2018					200,600
06-09	DPW Various Improvements	12/12/2018					2,200
06-09	DPW Various Improvements	12/12/2019					42,076
06-15	Law Enforcement Various Improvements	12/12/2018					58,300
06-16	Health and Human Services	12/12/2018					1,200
06-16	Health and Human Services	12/12/2019	10/20/2021	10/20/2022	1.50%	10,607	10,607
06-16	Health and Human Services	7/15/2020	7/10/2021	6/9/2022	1.00%	9,200	9,200
06-16	Health and Human Services	7/10/2021	7/10/2021	6/9/2022	1.00%	15,900	15,900
06-17	Various County Improvements	12/12/2018					2,300
06-20	Voc-Tech School Improvements	12/12/2018					24,200
06-20	Voc-Tech School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	139,803	139,803
06-20	Voc-Tech School Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	659	659
06-21	Special Service School Improvements	12/12/2018					38,600
06-22	Planning and Economic Development Improvements	12/12/2018					12,400
06-29	DPW Roads and Bridges	12/12/2018					55,000
06-29	DPW Roads and Bridges	7/10/2021	7/10/2021	6/9/2022	1.00%	6,300	6,300
07-11	Law Enforcement Improvements	12/12/2018					22,500
07-12	Various DPW Improvements	12/12/2018					71,300
07-13	Parks Improvements	12/12/2018					20,000
07-28	Justice Center Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	6,100	6,100
07-28	Justice Center Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	8,493	8,113
07-29	Special Service School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	18,100	18,100
07-29	Special Service School Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	59,838	59,838
07-30	Vocational School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	60,678	60,678
07-30	Vocational School Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	63,000	63,000
07-33	Planning Improvements	12/12/2018					34,400

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
07-33	Planning Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	102,969	104,469	102,969	104,469
07-33	Planning Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	26,300	31,000	26,300	31,000
07-34	Various County Department Improvements	12/12/2018				187,400		187,400	
07-43	Overpeck Landfill	12/12/2018				273	273	273	273
07-43	Overpeck Landfill	12/12/2019	10/20/2021	10/20/2022	1.50%	24,200		24,200	
08-12	Sheriff's Office Improvements	12/12/2018				43,300		43,300	
08-13	Public Works Improvements	12/12/2018				16,513		16,513	
08-13	Public Works Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	44,300	16,513	44,300	16,513
08-17	Health and Human Services Improvements	12/12/2018				203,500		203,500	
08-19	Communications Center	12/12/2018				78,600		78,600	
8-20/18-30/20-48	Renovations to Golf Courses	12/12/2018				277,300		277,300	
8-20/18-30/20-48	Renovations to Golf Courses	7/15/2020	7/10/2021	6/9/2022	1.00%	277,300	277,300	277,300	277,300
8-20/18-30/20-48	Renovations to Golf Courses	7/10/2021	7/10/2021	6/9/2022	1.00%	902,000	902,000	902,000	902,000
8-20/18-30/20-48	Renovations to Golf Courses	10/20/2021	10/20/2021	10/20/2022	1.50%	218,200	218,200	218,200	218,200
08-38	Various Law Enforcement Improvements	12/12/2018				21,000		21,000	
08-40/12-31	Special Services Schools Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	9,200	9,200	9,200	9,200
08-40/12-31	Special Services Schools Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	19	19	19	19
08-41	Bergen County Technical Schools	12/12/2018				154,000		154,000	
08-41	Bergen County Technical Schools	12/12/2019	10/20/2021	10/20/2022	1.50%	1,045,205	1,122,405	1,045,205	1,122,405
08-41	Bergen County Technical Schools	7/10/2021	7/10/2021	6/9/2022	1.00%	55,000	55,000	55,000	55,000
08-43	Public Works Improvements	12/12/2018				78,600		78,600	
08-43	Public Works Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	5,628	8,278	5,628	8,278
08-43	Public Works Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	5,500	5,500	5,500	5,500
08-56	Property Acquisition & Infrastructure Improvements	12/12/2018				16,100		16,100	
08-56	Property Acquisition & Infrastructure Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	38,421	45,921	38,421	45,921
08-56	Property Acquisition & Infrastructure Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	17,000	17,000	17,000	17,000
09-04	Planning & Economic Development Improvements	12/12/2018				40,000		40,000	
09-07	Administration / Finance Improvements	12/12/2018				2,000		2,000	
09-07	Administration / Finance Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	9,868	37,668	9,868	37,668
09-07	Administration / Finance Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	37,000	37,000	37,000	37,000
09-11	Parks Improvements	12/12/2018				24,700		24,700	
09-12	Health and Human Services Improvements	12/12/2018				19,900		19,900	
09-18/18-32	Golf Course Improvements	12/12/2018				306,600		306,600	
09-18/18-32	Golf Course Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	142,921	262,155	142,921	262,155
09-18/18-32	Golf Course Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	83,900	83,900	83,900	83,900

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2020	2021
						Increased	Decreased
09-18/18-32	Golf Course Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	1,000	1,000
09-19/20-45	Law Enforcements Improvements	12/12/2018	7/10/2021	6/9/2022	1.00%	22,200	22,200
09-19/20-45	Law Enforcements Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	32,000	32,000
09-19/20-45	Law Enforcements Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	9,700	9,700
09-20	Public Works Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	61,652	8,452
09-20	Public Works Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	5,000	5,000
09-22	Public Works Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	8,749	8,749
09-22	Public Works Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	3,500	3,500
09-25	Juvenile Detention Center	7/15/2020	7/10/2021	6/9/2022	1.00%	49,000	49,000
09-25	Juvenile Detention Center	10/20/2021	10/20/2021	10/20/2022	1.50%	21,500	21,500
10-12	Park Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	43,200	43,200
10-12	Park Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	74,772	74,772
10-12	Park Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	108,800	108,800
10-13	Admin & Finance Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	165,500	165,500
10-13	Admin & Finance Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	149,179	149,179
10-13	Admin & Finance Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	96,500	96,500
10-13	Admin & Finance Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	30,000	30,000
10-15	Health & Human Services Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	78,700	78,700
10-15	Health & Human Services Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	14,361	14,361
10-16	Overpeck Phase II Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	115,800	115,800
10-16	Overpeck Phase II Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	182,092	182,092
10-16	Overpeck Phase II Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	76,300	76,300
10-16	Overpeck Phase II Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	1,324,000	1,324,000
10-17	Department of Public Works Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	55,600	55,600
10-20	Voc-Tech School Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	52,900	52,900
10-20	Voc-Tech School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	36,413	36,413
10-21	County Law Enforcement	12/12/2018	10/20/2021	10/20/2022	1.50%	326,900	326,900
10-28	Special Services School District Improvements	12/12/2018	7/10/2021	6/9/2022	1.00%	13,500	13,500
10-28	Special Services School District Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	400	400
10-28	Special Services School District Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	93	93
10-29	Voc-Tech School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	10,876	10,876
10-29	Voc-Tech School Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	10,000	10,000
11-01	Various Capital Park Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	46,100	46,100
11-02	Various Impr. Dept. Health and Human Services	12/12/2018	10/20/2021	10/20/2022	1.50%	196,100	196,100

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2020	2021
						Increased	Decreased
11-02	Various Impr. Dept. Health and Human Services	12/12/2019	10/20/2021	10/20/2022	1.50%	66,945	66,945
11-02	Various Impr. Dept. Health and Human Services	7/10/2021	7/10/2021	6/9/2022	1.00%	5,700	5,700
11-04	Various Dept. Public Works Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	33,700	33,700
11-04	Various Dept. Public Works Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	5,012	5,012
11-05	Various Impr. Bergen County Technical Schools	12/12/2018	10/20/2021	10/20/2022	1.50%	14,200	14,200
11-05	Various Impr. Bergen County Technical Schools	12/12/2019	10/20/2021	10/20/2022	1.50%	15,065	15,065
11-05	Various Impr. Bergen County Technical Schools	7/10/2021	7/10/2021	6/9/2022	1.00%	17,989	17,989
11-06	Various Impr. Special Services School District	12/12/2018	10/20/2021	10/20/2022	1.00%	85,000	85,000
12-08	Admin and Finance Improvements	12/12/2018	7/10/2021	6/9/2022	1.00%	1,100	1,100
12-08	Admin and Finance Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	4,200	4,200
12-08	Admin and Finance Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	200	200
12-09	Park Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	48,700	48,700
12-09	Park Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	129,378	129,378
12-09	Park Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	40,800	40,800
12-10	DPW Capital Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	197,900	197,900
12-10	DPW Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	274,090	274,090
12-10	DPW Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	300	300
12-19/20-46	Law Enforcement Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	496,500	496,500
12-19/20-46	Law Enforcement Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	107,216	107,216
12-19/20-46	Law Enforcement Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	121,400	121,400
12-19/20-46	Law Enforcement Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	33,000	33,000
12-20	Health and Human Services Improvements	12/12/2018	10/20/2021	10/20/2022	1.00%	113,700	113,700
12-20	Health and Human Services Improvements	6/21/2018	10/20/2021	10/20/2022	1.50%	200,000	200,000
12-20	Health and Human Services Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	58,197	58,197
12-20	Health and Human Services Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	4,000	4,000
12-21	Bergen County College Ch. 12	12/12/2018	10/20/2021	10/20/2022	1.50%	3,100	3,100
12-21	Bergen County College Ch. 12	12/12/2019	10/20/2021	10/20/2022	1.50%	115	115
12-21	Bergen County College Ch. 12	7/10/2021	7/10/2021	6/9/2022	1.00%	800	800
12-22	Special Services School Improvements	12/12/2018	7/10/2021	6/9/2022	1.00%	4,000	4,000
12-22	Special Services School Improvements	7/10/2021	7/10/2021	10/20/2022	1.50%	34,300	34,300
12-23	Vocational School Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	31,343	31,343
12-23	Vocational School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	61,343	61,343
12-23	Vocational School Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	26,000	26,000
12-35/14-10/17-02	Justice Center and DPW Garage Improvements	6/21/2018				10,000,000	10,000,000

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2020	2021
						Increased	Decreased
13-10	Park Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	12,000	12,000
13-10	Park Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	226,707	226,803
13-10	Park Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	25,400	25,400
13-10	Park Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	7,300	7,300
13-11	Administration and Finance Equipment	12/12/2018	10/20/2021	10/20/2022	1.50%	95,600	95,600
13-11	Administration and Finance Equipment	12/12/2019	10/20/2021	10/20/2022	1.50%	6,900	6,900
13-11	Administration and Finance Equipment	7/15/2020	7/10/2021	6/9/2022	1.00%	27,000	27,000
13-11	Administration and Finance Equipment	7/10/2021	7/10/2021	6/9/2022	1.00%	5,000	5,000
13-12	Health and Human Services	12/12/2018	10/20/2021	10/20/2022	1.50%	519,900	519,900
13-12	Health and Human Services	12/12/2019	10/20/2021	10/20/2022	1.50%	5,334	5,334
13-12	Health and Human Services	7/15/2020	7/10/2021	6/9/2022	1.00%	700	700
13-12	Health and Human Services	7/10/2021	7/10/2021	6/9/2022	1.00%	31,000	31,000
13-13	DPW Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	287,400	287,400
13-13	DPW Improvements	6/21/2018	10/20/2021	10/20/2022	1.50%	500,000	500,000
13-13	DPW Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	129,288	129,288
13-13	DPW Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	24,900	24,900
13-13	DPW Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	21,000	21,000
13-15	Various Improvements to Technical Schools	12/12/2018	10/20/2021	10/20/2022	1.50%	37,200	37,200
13-15	Various Improvements to Technical Schools	12/12/2019	10/20/2021	10/20/2022	1.50%	49,200	49,200
13-15	Various Improvements to Technical Schools	7/10/2021	7/10/2021	6/9/2022	1.00%	176,000	176,000
13-16	Special Services School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	8,091	8,091
13-17	Bergen Community College	12/12/2018	10/20/2021	10/20/2022	1.50%	26,000	26,000
13-22	Law Enforcement Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	354,100	354,100
13-22	Law Enforcement Improvements	6/21/2018	10/20/2021	10/20/2022	1.50%	400,000	400,000
13-22	Law Enforcement Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	281,093	281,093
13-22	Law Enforcement Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	53,400	53,400
13-22	Law Enforcement Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	10,000	10,000
14-19	Admin & Finance - Various Capital Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	18,700	18,700
14-19	Admin & Finance - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	105,023	105,023
14-19	Admin & Finance - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	4,500	4,500
14-19	Admin & Finance - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	1,000	1,000
14-20	Bergen Community College Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	7,700	7,700
14-20	Bergen Community College Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	74,000	74,000
14-20	Bergen Community College Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	1,271,000	1,271,000
14-21	Health and Human Services Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	233,400	233,400

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

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2020	2021
						Increased	Decreased
14-21	Health and Human Services Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	337,148	336,548
14-21	Health and Human Services Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	1,000	1,000
14-21	Health and Human Services Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	55,000	55,000
14-22	Park Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	293,537	159,600
14-22	Park Improvements	12/12/2019	7/10/2021	6/9/2022	1.00%	380,000	283,237
14-22	Park Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	380,000	380,000
14-22	Park Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	121,000	121,000
14-25	Technical Schools Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	375,465	84,600
14-25	Technical Schools Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	374,665	374,665
14-25	Technical Schools Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	130,000	130,000
14-26	Special Service School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	36,631	36,631
14-26	Special Service School Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	14,100	14,100
14-37	DPW - Rivervale Road	12/12/2018	10/20/2021	10/20/2022	1.50%	133,700	133,700
14-37	DPW - Rivervale Road	12/12/2019	10/20/2021	10/20/2022	1.50%	20	20
14-38	DPW - Zabriskie Street	12/12/2018	10/20/2021	10/20/2022	1.50%	14,800	14,800
14-38	DPW - Zabriskie Street	12/12/2019	10/20/2021	10/20/2022	1.50%	4,094	4,094
14-38	DPW - Zabriskie Street	7/15/2020	7/10/2021	6/9/2022	1.00%	500	500
14-38	DPW - Zabriskie Street	7/10/2021	7/10/2021	6/9/2022	1.00%	50,000	50,000
15-15/19-28	Administration & Finance	12/12/2018	10/20/2021	10/20/2022	1.50%	293,400	293,400
15-15/19-28	Administration & Finance	12/12/2019	10/20/2021	10/20/2022	1.50%	77,347	77,347
15-15/19-28	Administration & Finance	7/15/2020	7/10/2021	6/9/2022	1.00%	28,800	28,800
15-15/19-28	Administration & Finance	7/10/2021	7/10/2021	6/9/2022	1.00%	292,000	292,000
15-16	Public Safety 911	12/12/2019	10/20/2021	10/20/2022	1.50%	3,322	3,322
15-16	Public Safety 911	7/15/2020	7/10/2021	6/9/2022	1.00%	4,700	4,700
15-17/20-26	Law Enforcement Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	38,410	38,410
15-23/20-36	Public Works	12/12/2018	10/20/2021	10/20/2022	1.50%	155,600	155,600
15-23/20-36	Public Works	12/12/2019	10/20/2021	10/20/2022	1.50%	164,198	164,198
15-23/20-36	Public Works	7/15/2020	7/10/2021	6/9/2022	1.00%	81,900	81,900
15-23/20-36	Public Works	7/10/2021	7/10/2021	6/9/2022	1.00%	32,000	32,000
15-24	Bergen County Community College	12/12/2018	10/20/2021	10/20/2022	1.50%	265,000	265,000
15-24	Bergen County Community College	12/12/2019	10/20/2021	10/20/2022	1.50%	689,807	689,807
15-24	Bergen County Community College	7/10/2021	7/10/2021	6/9/2022	1.00%	45,000	45,000
15-26	Special Services School District Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	194,400	194,400
15-26	Special Services School District Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	2,881	2,881
15-26	Special Services School District Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	3,581	3,581
						2,000	2,000

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2020	2021
						Increased	Decreased
15-27	Vocational School Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	244,600	244,600
15-27	Vocational School Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	63,760	63,760
15-27	Vocational School Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		24,000
15-29/17-06	Planning & Engineering Department	12/12/2018				1,012,700	1,012,700
15-29/17-06	Planning & Engineering Department	6/21/2018				1,000,000	1,000,000
15-29/17-06	Planning & Engineering Department	12/12/2019	10/20/2021	10/20/2022	1.50%	407,198	407,198
15-29/17-06	Planning & Engineering Department	7/15/2020	7/10/2021	6/9/2022	1.00%	472,800	472,800
15-29/17-06	Planning & Engineering Department	7/10/2021	7/10/2021	6/9/2022	1.00%		2,130,000
16-06	Planning & Economic Development	12/12/2018				111,000	111,000
16-06	Planning & Economic Development	6/21/2018				400,000	400,000
16-15/20-31	Admin and Finance - Various Capital Improvements	12/12/2018				707,900	707,900
16-15/20-31	Admin and Finance - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	38,239	38,239
16-15/20-31	Admin and Finance - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	2,900	2,900
16-15/20-31	Admin and Finance - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		83,000
16-16/20-41	Human Services - Various Capital Improvements	12/12/2018				92,300	92,300
16-16/20-41	Human Services - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	48,666	48,666
16-16/20-41	Human Services - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	3,400	3,400
16-16/20-41	Human Services - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		12,000
16-17	Health Department - Various Capital Improvements	12/12/2018				67,000	67,000
16-17	Health Department - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	166,025	166,025
16-17	Health Department - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	105,500	105,500
16-17	Health Department - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		4,000
16-18/19-04	Public Safety - Various Capital Improvements	12/12/2018				379,100	379,100
16-18/19-04	Public Safety - Various Capital Improvements	6/21/2018				1,000,000	1,000,000
16-18/19-04	Public Safety - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	299,209	299,209
16-18/19-04	Public Safety - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	247,500	247,500
16-18/19-04	Public Safety - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		64,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	12/12/2018				890,800	890,800
16-19/20-27	Sheriff's Department - Various Capital Impr.	12/12/2019	10/20/2021	10/20/2022	1.50%	1,878,403	1,878,403
16-19/20-27	Sheriff's Department - Various Capital Impr.	7/15/2020	7/10/2021	6/9/2022	1.00%	362,600	362,600
16-19/20-27	Sheriff's Department - Various Capital Impr.	7/10/2021	7/10/2021	6/9/2022	1.00%		280,000
16-20/17-07	Planning - Various Capital Improvements	12/12/2018				1,895,400	1,895,400
16-20/17-07	Planning - Various Capital Improvements	6/21/2018				1,000,000	1,000,000
16-20/17-07	Planning - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	2,541,075	2,541,075
16-20/17-07	Planning - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	994,900	994,900

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Maturity	Interest Rate	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
16-20/17-07	Planning - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	23,100	1,555,000		1,555,000
16-22	Elections - Various Capital Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	3,487	7,590	23,100	7,590
16-22	Elections - Various Capital Improvements	7/15/2021	7/10/2021	6/9/2022	1.00%		21,000	3,487	21,000
16-23	Special Services School District Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	531,700	417,360	531,700	417,360
16-23	Special Services School District Improvements	7/15/2021	7/10/2021	6/9/2022	1.00%	378,360	434,000	378,360	434,000
16-24/20-37	DPW - Various Capital Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	676,200	514,924	676,200	514,924
16-24/20-37	DPW - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	514,924	81,400	514,924	81,400
16-24/20-37	DPW - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	81,400	151,000	81,400	151,000
16-24/20-37	DPW - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%				
16-25	Prosecutor's Office - Various Capital Impr.	12/12/2018	10/20/2021	10/20/2022	1.50%	102,000	371,237	102,000	371,237
16-25	Prosecutor's Office - Various Capital Impr.	12/12/2019	7/10/2021	6/9/2022	1.00%	370,421	403,600	370,421	403,600
16-25	Prosecutor's Office - Various Capital Impr.	7/15/2020	7/10/2021	6/9/2022	1.00%	403,600	715,600	403,600	715,600
16-26/20-43	Parks Department - Various Capital Impr.	12/12/2018	10/20/2021	10/20/2022	1.50%	1,000,000	675,227	1,000,000	675,227
16-26/20-43	Parks Department - Various Capital Impr.	6/21/2018	7/10/2021	6/9/2022	1.00%	653,227	109,600	653,227	109,600
16-26/20-43	Parks Department - Various Capital Impr.	12/12/2019	7/10/2021	6/9/2022	1.00%	109,600	135,000	109,600	135,000
16-26/20-43	Parks Department - Various Capital Impr.	7/15/2020	7/10/2021	6/9/2022	1.00%				
16-26/20-43	Parks Department - Various Capital Impr.	7/10/2021	7/10/2021	6/9/2022	1.00%				
17-01	Administration and Finance Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	423,700	30	423,700	30
17-01	Administration and Finance Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	30	3,398,918	30	3,398,918
17-08/20-34	Law Enforcement Improvements	12/12/2019	7/10/2021	6/9/2022	1.00%	1,946,718	1,951,300	1,946,718	1,951,300
17-08/20-34	Law Enforcement Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	1,951,300		1,951,300	
17-08/20-34	Law Enforcement Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%				
17-09/17-25/	DPW - Various Capital Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	2,617,200	776,330	2,617,200	776,330
18-01/20-35	Administration and Finance - Various Capital Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	414,500	200	414,500	200
17-10/17-26/	Administration and Finance - Various Capital Improvements	12/12/2019	7/10/2021	6/9/2022	1.00%	766,950	200	766,950	200
20-32	Administration and Finance - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%		54,000		54,000
20-32	Administration and Finance - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		500,000		500,000
17-10/17-26/	Parks and Golf - Various Capital Improvements	6/21/2018	7/10/2021	6/9/2022	1.00%				

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2020	2021
						Increased	Decreased
17-11/20-42	Parks and Golf - Various Capital Improvements	12/12/2018	10/20/2021	10/20/2022	1.50%	795,100	795,100
17-11/20-42	Parks and Golf - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	841,473	841,473
17-11/20-42	Parks and Golf - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	196,500	196,500
17-11/20-42	Parks and Golf - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	305,000	305,000
17-12	Board of Elections Improvements	12/12/2018				4,200	4,200
17-12	Board of Elections Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	11,035	11,035
17-13	Human Services - Various Capital Improvements	12/12/2018				166,100	166,100
17-13	Human Services - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	230,664	230,664
17-16	Planning & Engineering Department	12/12/2019	10/20/2021	10/20/2022	1.50%	212,085	212,085
17-16	Planning & Engineering Department	7/15/2020	7/10/2021	6/9/2022	1.00%	446,100	446,100
17-16	Planning & Engineering Department	7/10/2021	7/10/2021	6/9/2022	1.00%	318,000	318,000
17-17/19-29/	Public Safety - Various Capital Improvements	12/12/2018				154,100	154,100
17-17/19-29/	Public Safety - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	866,179	866,179
17-17/19-29/	Public Safety - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	664,700	664,700
17-17/19-29/	Public Safety - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%	5,000	5,000
17-19	Health Department - Various Capital Improvements	12/12/2018				381,200	381,200
17-19	Health Department - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	261,445	261,445
17-19	Health Department - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	15,500	15,500
17-23	Special Services School/Vocational/Technical School In	12/12/2018				452,600	452,600
17-23	Special Services School/Vocational/Technical School In	12/12/2019	10/20/2021	10/20/2022	1.50%	2,666,311	2,666,311
17-23	Special Services School/Vocational/Technical School In	7/10/2021	7/10/2021	6/9/2022	1.00%	848,000	848,000
17-30	Public Safety - Various Capital Improvements	12/12/2018				1,673,000	1,673,000
17-30	Public Safety - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	195,722	195,722
17-30	Public Safety - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	2,900	2,900
17-30	Public Safety - Various Capital Improvements	12/12/2018				381,100	381,100
18-02	Bergen County Community College	12/12/2019	10/20/2021	10/20/2022	1.50%	536,736	536,736
18-02	Bergen County Community College	7/10/2021	7/10/2021	6/9/2022	1.00%	582,000	582,000
18-05	Bergen County Community College	10/20/2021	10/20/2021	10/20/2022	1.50%	480,900	480,900
18-07	Sheriff/Jail/BCI	12/12/2019	10/20/2021	10/20/2022	1.50%	1,956,051	1,956,051
18-09	Administration & Finance	12/12/2019	10/20/2021	10/20/2022	1.50%	1,269,969	1,269,969
18-09	Administration & Finance	7/15/2020	7/10/2021	6/9/2022	1.00%	284,400	284,400

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

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2020	2021
18-09	Administration & Finance	7/10/2021	7/10/2021	6/9/2022	1.00%		276,000
18-10	Parks and Golf - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	96,900	96,900
18-10	Parks and Golf - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		696,000
18-10	Parks and Golf - Various Capital Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%		1,300
18-11	Planning & Engineering Department	7/10/2021	7/10/2021	6/9/2022	1.00%		45,000
18-11	Planning & Engineering Department	10/20/2021	10/20/2021	10/20/2022	1.50%		400
18-12	DPW - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	7,928,500	7,928,500
18-17	Public Safety - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	604,000	604,000
18-17	Public Safety - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		1,793,000
18-17	Public Safety - Various Capital Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%		493,400
18-18	County Clerk	12/12/2019	10/20/2021	10/20/2022	1.50%	14,991	14,991
18-18	County Clerk	7/15/2020	7/10/2021	6/9/2022	1.00%	71,600	71,600
18-18	County Clerk	7/10/2021	7/10/2021	6/9/2022	1.00%		9,000
18-19	Prosecutor's Office - Various Capital Impr.	12/12/2019	10/20/2021	10/20/2022	1.50%	6,557	315,157
18-19	Prosecutor's Office - Various Capital Impr.	7/15/2020	7/10/2021	6/9/2022	1.00%	138,500	138,500
18-19	Prosecutor's Office - Various Capital Impr.	7/10/2021	7/10/2021	6/9/2022	1.00%		857,000
18-20/20-39	Health	12/12/2019	10/20/2021	10/20/2022	1.50%	260,811	448,811
18-20/20-39	Health	7/15/2020	7/10/2021	6/9/2022	1.00%	227,200	227,200
18-20/20-39	Health	7/10/2021	7/10/2021	6/9/2022	1.00%		243,000
18-21	Human Services - Various Capital Improvements	12/12/2019	10/20/2021	10/20/2022	1.50%	220,431	220,991
18-21	Human Services - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	1.00%	25,000	25,000
18-21	Human Services - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		33,000
18-22	Special Services & Vo Tech School	12/12/2019	10/20/2021	10/20/2022	1.50%	1,249,347	1,902,647
18-22	Special Services & Vo Tech School	7/10/2021	7/10/2021	6/9/2022	1.00%		3,266,000
18-23	Bergen County Community College	7/10/2021	7/10/2021	6/9/2022	1.00%		125,000
18-27	Planning & Engineering Department	10/20/2021	10/20/2021	10/20/2022	1.50%		271,200
18-27	Planning & Engineering Department	12/12/2019	10/20/2021	10/20/2022	1.50%	394,144	394,304
18-27	Planning & Engineering Department	7/15/2020	7/10/2021	6/9/2022	1.00%	92,800	92,800
18-27	Planning & Engineering Department	7/10/2021	7/10/2021	6/9/2022	1.00%		126,000
18-29	Parks & Golf Division	7/10/2021	7/10/2021	6/9/2022	1.00%		370,000
18-29	Parks & Golf Division	10/20/2021	10/20/2021	10/20/2022	1.50%		33,800
18-33	Special Services & Vo Tech School	12/12/2019	10/20/2021	10/20/2022	1.50%	124,195	124,295
18-33	Special Services & Vo Tech School	7/10/2021	7/10/2021	6/9/2022	1.00%		105,000
18-34	Administration & Finance	12/12/2019	10/20/2021	10/20/2022	1.50%	2,969,335	2,984,035
18-34	Administration & Finance	7/15/2020	7/10/2021	6/9/2022	1.00%	337,000	337,000

COUNTY OF BERGEN
 SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Maturity	Interest Rate	Balance, December 31,	
						2020	2021
18-34	Administration & Finance	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	366,000
18-36	Prosecutor's Office - Various Capital Impr.	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	243,000
18-36	Prosecutor's Office - Various Capital Impr.	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	37,500
19-03	Planning & Engineering Department	7/15/2020	7/10/2021	6/9/2022	1.00%	Increased	510,300
19-03	Planning & Engineering Department	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	300,000
19-03	Planning & Engineering Department	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	21,000
19-11/19/27	DPW - Various Capital Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	5,000,000
19-12	IT/Health/Human Svcs/Public Safety	7/15/2020	7/10/2021	6/9/2022	1.00%	Increased	987,200
19-12	IT/Health/Human Svcs/Public Safety	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	1,666,000
19-12	IT/Health/Human Svcs/Public Safety	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	278,800
19-13	Parks & Golf Division	7/15/2020	7/10/2021	6/9/2022	1.00%	Increased	152,400
19-13	Parks & Golf Division	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	562,000
19-13	Parks & Golf Division	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	684,400
19-14	Special Services/Technical Schools	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	2,485,000
19-14	Special Services/Technical Schools	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	905,600
19-17	Surrogate/County Clerk/Superintendent of Schools	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	70,200
19-18	Prosecutor's Office/Sheriff	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	1,205,000
19-18	Prosecutor's Office/Sheriff	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	267,100
19-20/20-33	Public Safety - Operations	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	3,183,000
19-20/20-33	Public Safety - Operations	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	1,093,700
19-31	Superintendent of Elections/County Clerk	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	164,000
20-01	DPW (General Services) - 133 River Street	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	62,700
20-01	DPW (General Services) - 133 River Street	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	44,000
20-04	Health Department - Various Capital Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	100
20-05	Human Services - Various Capital Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	3,800
20-06	Parks & Golf Division	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	175,000
20-06	Parks & Golf Division	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	192,000
20-09	Board of Elections Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	112,800
20-13	Special Services/Technical Schools	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	131,000
20-13	Special Services/Technical Schools	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	1,588,600
20-17	Parks & Golf Division	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	235,000
20-17	Parks & Golf Division	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	670,000
20-19	Public Safety	7/10/2021	7/10/2021	6/9/2022	1.00%	Increased	4,000
20-19	Public Safety	10/20/2021	10/20/2021	10/20/2022	1.50%	Increased	481,300

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2020	Increased	Decreased	Balance, December 31, 2021
20-20	Health Department - Various Capital Improvements	7/10/2021	7/10/2021	6/9/2022	1.00%		24,000		24,000
20-20	Health Department - Various Capital Improvements	10/20/2021	10/20/2021	10/20/2022	1.50%		5,900		5,900
20-21	Information Technology	10/20/2021	10/20/2021	10/20/2022	1.50%		605,268		605,268
20-22	Clerk to the Board	7/10/2021	7/10/2021	6/9/2022	1.00%		82,100		82,100
20-22	Clerk to the Board	10/20/2021	10/20/2021	10/20/2022	1.50%		8,100		8,100
20-23	Sheriff	10/20/2021	10/20/2021	10/20/2022	1.50%		370,000		370,000
20-24	Prosecutor	10/20/2021	10/20/2021	10/20/2022	1.50%		2,130,000		2,130,000
07-35	BRMC - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	0.30%	2,900		2,900	2,900
14-12	BRMC - Various Capital Improvements	7/15/2020	7/10/2021	6/9/2022	0.30%	66,600		66,600	66,600
15-35	Bergen Regional Medical Center	7/15/2020	7/10/2021	6/9/2022	0.30%	150,000		150,000	150,000
16-04	Self Insurance Reserves	7/15/2020	7/10/2021	6/9/2022	0.30%	16,824,000		16,824,000	16,824,000
16-21	Bergen Regional Medical Center - Various Impr	7/15/2020	7/10/2021	6/9/2022	0.30%	1,956,500		1,956,500	1,956,500
						\$ 105,690,000	127,500,000	105,690,000	127,500,000
						Cash \$ 59,500,448		5,448	
						Paydown on Notes		37,685,000	
						Deferred Charges Unfunded		67,999,552	
						Renewed		67,999,552	
						\$ 127,500,000		105,690,000	127,500,000

COUNTY OF BERGEN
SCHEDULE OF CAPITAL IMPROVEMENT FUND
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	3,220,977
Increased by:		
Current Year Budget Appropriation		3,500,000
		6,720,977
Decreased by:		
Appropriated to Finance Improvement Authorizations		2,342,585
Balance: December 31, 2021	\$	4,378,392

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

ORD. NO.	Improvement Description	Date	Amount	Balance, December 31, 2020		2021 Authorizations	Paid or Charged	Balance, December 31, 2021	
				Funded	Unfunded			Funded	Unfunded
99-08	County Road Resurfacing	4/21/1999	6,420,000 \$	75,743			75,743		
00-07	Road Resurfacing	4/19/2000	8,022,000	541,469			541,469		
02-09	DPW Road Improvements	6/5/2002	7,181,000	126,497			53,375	73,122	
02-19	Various Bridge Improvements	6/19/2002	1,374,279	2,093			2,093		
03-15	DPW - Roads	7/16/2003	7,181,000	62,786			62,786		
03-38	Bridge Improvements - DOT	10/15/2003	7,366,500	103,122				103,122	14,398
05-12	Public Works Improvements	6/1/2005	7,953,000						63,043
05-36	DPW Drainage Improvements	11/22/2005	11,400,000						
06-08	Road Resurfacing	4/19/2006	7,181,000	395,780			395,780		
06-21	Special Service School Improvements	6/7/2006	1,811,000						5,556
06-26	Voc-Tech School Improvements	9/6/2006	4,406,000						1,211
06-29	DPW Roads and Bridges	9/6/2006	3,740,000						97,683
07-15	Bergen Community College	4/18/2007	6,000,000	5,870				5,870	
07-28	Justice Center Improvements	6/20/2007	2,300,000				11,100		
07-29	Special Service School Improvements	6/20/2007	1,867,000				139,274		139,274
07-30	Vocational School Improvements	7/11/2007	4,639,420				11,850		14,638
08-13	Public Works Improvements	5/21/2008	8,623,000						250,000
08-20/18-30/20-48	Renovations to Golf Courses	6/4/2008	3,228,000				18,162		49,765
08-38	Various Law Enforcement Improvements	6/18/2008	3,837,000				3,403		342
08-41	Bergen County Technical Schools	8/13/2008	10,084,080				86,631		16,811
08-43	Public Works Improvements	8/13/2008	5,200,000				1,475		77
08-46	Various Road Improvement Projects	8/13/2008	8,145,000	276,362			211,008	65,354	
08-56	Property Acquisition & Infrastructure Improv.	11/25/2008	4,000,000				20,270		3,089
09-01	Juvenile Detention Center	2/18/2009	3,160,000						56,268
09-07	Administration / Finance Improvements	4/1/2009	1,409,000				4,798		11,576
09-18/18-32	Golf Course Improvements	6/24/2009	3,003,000				(2,542)		6,147
09-19/20-45	Law Enforcements Improvements	6/24/2009	5,776,000				10,354		40,778
09-20	Public Works Improvements	6/24/2009	8,215,000				36,361		1,000,978
09-22	Public Works Improvements	7/15/2009	4,126,000				4,390		26,538
09-23	Road Resurfacing	7/15/2009	8,145,000	594,501			393,781	200,720	
10-09	Road Improvements	5/5/2010	8,103,000	619,136			346,316	272,820	
10-12	Park Improvements	7/7/2010	4,198,000				10		
10-13	Admin & Finance Improvements	7/7/2010	1,681,000				20,964		207,238
10-16	Overpeck Phase II Improvements	7/7/2010	14,200,000						2,387,000
10-17	Department of Public Works Improvements	7/7/2010	8,712,000				75,737		75,737
10-20	Voc-Tech School Improvements	8/4/2010	2,033,000				15,260		37,815
10-21	County Law Enforcement	8/4/2010	9,408,000				26		
10-29	Voc-Tech School Improvements	12/1/2010	2,750,000				11,029		

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

ORD. NO.	Improvement Description	Date	ORDINANCE		Balance, December 31, 2020		2021 Authorizations	Paid or Charged	Balance, December 31, 2021	
			Amount		Funded	Unfunded			Funded	Unfunded
10-35	DOT Road Improvements	12/8/2010	10,225,000		2,349,058			115,015	2,349,058	12
11-04	Various Dept. Public Works Improvements	9/7/2011	5,670,000			115,027		2,989		
11-05	Various Impr. Bergen County Technical Schools	9/7/2011	750,000			2,989		99,900		
11-07	BCC College Improvements		8,500,000		99,900			99,900		
11-08	Various Dept. Department of Public Works	9/21/2011	3,900,000		293,325	2,518,739		41,748	573,254	2,238,810
11-09	Various Dept. Department of Public Works	9/21/2011	2,300,000		41,748					
11-16	Department of Public Works (DOT)	12/7/2011	8,103,000		109,062				109,062	
12-01	ERI Refunding Bond - County	2/15/2012	9,749,000			5,000				5,000
12-02	ERI Refunding Bond - Social Services	2/15/2012	949,000			8,000				8,000
12-03	ERI Refunding Bond - School	2/15/2012	878,000			2,000				2,000
12-05	Refunding 2003 General Improvement		21,000,000		19,800	2,840,000				2,840,000
12-08	Administration and Finance Improvements	4/4/2012	495,000			19,800		19,800		
12-10	DPW Capital Improvements	4/4/2012	4,515,000			13				13
12-11	DPW DOT Midland Park Bridge		1,000,000		17,763			17,763		
12-12	DPW DOT Allendale Bridge		1,000,000		125,389			125,389		
12-19/20-46	Law Enforcement Improvements		6,232,000			52,375				52,375
12-20	Health and Human Services	7/11/2012	1,065,000			1,420		1,420		
12-21	Bergen Community College Ch. 12	7/11/2012	1,000,000			12,807		12,712		95
12-22	Special Services School District	7/11/2012	500,000			5,700		5,700		
12-23	Vocational School Improvements	7/11/2012	750,000			38,420		38,400		20
12-24	DPW NJDOT 2012	7/11/2012	8,103,000		760,584				760,584	
12-26	Bergen Community College Ch. 12	9/12/2012	1,500,000		4,000			4,000		
12-35/14-10/17-02	Justice Center and DPW Garage	12/5/2012	147,000,000			1,367,943		246,295		1,121,648
13-02	Refunding General Improvement	2/20/2013	42,000,000			2,715,000				2,715,000
13-03	Special Service School Improvements	4/17/2013	46,000,000		348,158			348,158		
13-04	DPW Rehab Patterson Street Bridge	4/17/2013	2,000,000		66,459			66,459		
13-09	DPW Road Improvements State Aid	6/19/2013	8,051,900		313,352			313,352		
13-10	Park Improvements	6/19/2013	2,940,000			16		16		
13-11	Administration and Finance Improvements	6/19/2013	1,298,000			60,181				60,181
13-12	Health and Human Services	6/19/2013	1,498,650			39,333				39,333
13-13	DPW Improvements	6/19/2013	12,975,000			31,198		10,989		20,209
13-15	Various Improvements to Technical School	7/10/2013	1,268,000			46,373		43,128		3,245
13-17	Bergen Community College	7/10/2013	1,000,000			509,252			248	509,004
13-18	Bergen Community College Ch. 12	7/10/2013	4,250,000		38,025			3,000	35,025	
13-22	Law Enforcement Improvements	9/17/2013	4,600,000			201,138				201,138
14-02/15-32/20-47	DPW NJDOT 2014	3/4/2014	6,605,000		1,236,439			45,788	1,236,439	
14-04	DPW - FEMA Hazard Mitigation Grant	3/4/2014	3,500,000		1,768,160				1,722,372	

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

ORD. NO.	Improvement Description	Date	ORDINANCE		Balance, December 31, 2020		2021 Authorizations	Paid or Charged	Balance, December 31, 2021	
			Amount		Funded	Unfunded			Funded	Unfunded
14-12	BRMC - Various Capital Improvements	5/7/2014	3,249,371			738				
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	1,360,385							478,000
14-20	Bergen County Community Improvements	9/3/2014	3,625,025							2,670
14-21	Health and Human Services	9/3/2014	2,567,025							48,504
14-22	Special Service School Improvements	9/3/2014	2,097,500							
14-23	Law Enforcement Improvements	9/3/2014	6,099,700		286,194				286,194	
14-24	DPW	9/3/2014	10,381,000		31,250				31,250	
14-25	BC - Technical Schools	9/17/2014	1,203,000							16,532
14-29	Planning	10/7/2014	1,225,000							50,000
14-37	DPW - Rivervale Road	12/15/2014	5,829,000							1,032,080
14-38	DPW - Zabriske Street	12/15/2014	1,785,000							285,250
15-15/19-28	Admin & Finance Improvements	8/5/2015	4,171,380							396,959
15-16	Public Safety 911	9/2/2015	3,135,000							141,878
15-17/20-26	Law Enforcement Improvements	9/2/2015	7,571,708							125,140
15-22/20-40	Health & Human Services Improvements	9/30/2015	1,772,000		58,605				44,439	3,393
15-23/20-36	Department of Public Works	9/30/2015	1,712,000							93,673
15-24	Bergen County Community College	10/14/2015	1,500,000							72,550
15-26	Special Services School District Improvements	10/14/2015	550,000							44,781
15-27	Vocational School Improvements	10/14/2015	1,280,000							86,175
15-28/16-29	Bergen Regional Medical Center	10/14/2015	3,145,000							114,281
15-29/17-06	Planning & Engineering Department	10/14/2015	11,630,000		1,692,583				1,675,846	
15-30/18-31/20-44	Parks & Golf Courses Improvements	11/24/2015	4,686,000		2,172,362				643,016	
15-34/20-38	DOT - Public Works/Engineering	12/9/2015	7,604,500							1,773,179
15-35	Bergen Regional Medical Center	12/9/2015	1,800,000		5,498				19,376	700,122
16-04	Self Insurance Reserves	3/22/2016	24,880,000							5,680,000
16-06	Planning and Economic Development	7/6/2016	1,636,000							575,640
16-11	Refunding Bond Ordinance	8/24/2016	52,000,000							4,685,000
16-15/20-31	Admin and Finance - Various Capital Impr.	8/24/2016	1,942,500							74,248
16-16/20-41	Human Services - Various Capital Improvements	8/24/2016	283,000							70,900
16-17	Health Department - Various Capital Impr.	8/24/2016	777,500							39,048
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	3,393,500							421,703
16-19/20-27	Sheriff's Department - Various Capital Impr.	9/7/2016	5,039,500							82,294
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	13,461,000							1,642,695
16-21	Bergen Regional Medical Center - Various Impr	10/5/2016	3,000,000							67,549
16-22	Elections - Various Capital Improvements	10/5/2016	145,000							80,621
16-23	Special Services School District Improvements	10/19/2016	2,485,000							55,567
16-24/20-37	DPW - Various Capital Improvements	10/19/2016	1,715,000							209,112
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	1,000,000							46,663

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

ORD. NO.	Improvement Description	Date	ORDINANCE		Balance, December 31, 2020		2021 Authorizations	Paid or Charged	Balance, December 31, 2021	
			Amount		Funded	Unfunded			Funded	Unfunded
16-26/20-43	Parks Department - Various Capital Impr.	11/2/2016	4,725,000			335,526	22,021	1,298,127	313,505	
16-30/19-30	BCCC - Various Capital Improvements	12/14/2016	5,200,000		1,298,127	2,000			2,000	
17-08/20-34	Law Enforcement - Various Capital Improvements	6/28/2017	8,608,000			1,515,471	1,013,536		501,935	
17-09/17-25/ 18-01/20-35/ 17-10/17-26/ 20-32	DPW - Various Capital Improvements	8/23/2017	15,594,200		670,757	2,617,200	1,889,770	1,598,187		
17-11/20-42	Administration and Finance - Various Capital Impr	8/23/2017	1,536,000			208,472	102,009		106,463	
17-12	Parks and Golf - Various Capital Improvements	6/28/2017	4,132,000			831,802	147,620		684,182	
17-13	Elections - Various Capital Improvements	6/28/2017	85,000			7,265			7,265	
17-16	Human Services - Various Capital Improvements	6/28/2017	457,000			38,235			38,235	
17-17	Planning and Engineering - Various Capital Impr	7/26/2017	18,266,500			7,291,263	3,633,462		3,657,801	
17-18	Public Safety - Various Capital Improvements	7/26/2017	2,011,600			1,77,981			177,981	
17-19/19-29/ 20-30	Surrogate/Sup of Schools - Various Capital Impr.	7/26/2017	1,170,000		49,512	1,114,000	868,682		294,830	
17-21	Health Department - Various Capital Improvements	7/26/2017	1,058,000			49,610			49,610	
17-23	County Clerk - Various Capital Improvements	10/3/2017	262,500			26,584			26,584	
17-30	Special Svcs School/Vocational/Tech School Impr.	10/18/2017	4,300,000			320,891	106,590		214,301	
17-31	Public Safety - Various Capital Improvements	11/21/2017	2,100,000			128,280			128,280	
18-02	Refunding Bond Ordinance	12/6/2017	33,000,000			2,415,000			2,415,000	
18-03	BCCC Various Capital Improvements	3/29/2018	1,500,000			137		3,267,819	137	
18-05	BCCC Various Capital Improvements	3/29/2018	4,000,000		3,267,819	1,345,043	1,350,566	1,049,834	758,185	
18-06	BCCC Various Capital Improvements	6/6/2018	3,755,091		763,708					
18-07	Sheriff/Jail/BCI Various Capital Improvements	6/6/2018	2,840,846		1,049,834					
18-09	Administration and Finance Various Capital Impr	6/6/2018	6,760,000			4,649,015	2,042,370		2,606,645	
18-10	Parks and Golf Various Capital Improvements	6/6/2018	2,890,500			821,744	164,810		656,934	
18-11	Planning and Engineering Various Capital Impr	6/6/2018	7,720,500			5,332,732	514,937		4,817,795	
18-12	Public Works Various Capital Improvements	6/6/2018	772,500			689,598	351,953		689,598	
18-14	Planning and Engineering Bridge Improvements	6/6/2018	24,115,500		3,300,000	4,618,319	2,500,000	800,000	4,266,366	
18-17	Public Safety Various Capital Improvements	8/1/2018	3,901,309			1,441,607	411,350		1,030,257	
18-18	County Clerk Various Capital Improvements	8/1/2018	6,237,000			129,414			129,414	
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	236,500			121,161	43,661		77,500	
18-20/20-39	Health Services Various Capital Improvements	8/1/2018	1,622,500			567,913	485,413		82,500	
18-21	Health Services Various Capital Improvements	8/1/2018	398,500			100,560	25,245		75,315	
18-22	Special Services School District Improvements	8/1/2018	5,955,000			995,215	400,510		594,705	
18-23	BCCC Various Capital Improvements	8/1/2018	1,500,000			1,375,442	430,526		944,916	
18-27	County Bridge Improvements	8/15/2018	975,000			46,500			46,500	
18-29	Overpeak County Park	9/26/2018	2,098,913			1,643,359	1,344,831		298,528	
18-33	Acquisition of New School Buses	9/26/2018	280,000			37,158			37,158	

COUNTY OF BERGEN
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

ORD. NO.	Improvement Description	Date	ORDINANCE		Balance, December 31, 2020		2021 Authorizations	Paid or Charged	Balance, December 31, 2021	
			Amount		Funded	Unfunded			Funded	Unfunded
18-34	Acquisition and Improvement of Real Property	10/17/2018	4,200,000			251,307	(354)		251,661	
18-35	Improvement of County Bridges and Culverts	10/17/2018	3,000,000	185,066			40,001	145,065		
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	500,000			198,934	174,934		24,000	
19-03	Planning and Engineering	3/19/2019	1,000,000			47,068			47,068	
19-05	Administration and Finance	3/19/2019	2,200,000	287,793			29,737	258,056		
19-07	BCCC	4/3/2019	8,100,000	8,100,000				8,100,000		
19-08	Planning and Engineering	4/3/2019	3,250,000	743,026		195,000		743,026	195,000	
19-11/19-27/20-49	DPW	6/19/2019	23,430,000		8,442,098				4,906,564	
19-12	IT/Health/Human Services/Public Safety	6/19/2019	4,567,000		1,299,359		3,535,534		922,067	
19-13	Parks and Golf	6/19/2019	8,498,000		6,931,567		377,292		2,269,621	
19-14	Special Services/Technical Schools	6/19/2019	5,045,000		2,378,284		4,661,946		1,514,293	
19-15	Planning and Engineering	6/19/2019	12,967,500	2,746,157		9,778,500	863,991		8,961,207	
19-16	BCCC	6/19/2019	1,000,500		1,000,500		3,563,450		1,000,500	
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	6/19/2019	1,369,000		1,369,000		24,612		1,226,887	
19-18	Prosecutor/Sheriff	6/19/2019	8,232,000		5,754,266		461,528		5,292,738	
19-20/20-33	Public Safety - Operations	7/2/2019	5,000,000		278,461		39,961		238,500	
19-21	BCIA - Various County Improvements	9/4/2019	60,000,000	47,526,176			24,758,317	22,787,859		
19-31	Supt of Election/County Clerk	12/4/2019	804,500		457,214		139,028		318,186	
20-01	DPW (General Services)	2/5/2020	2,000,000		98,209		450		97,759	
20-02	Planning & Engineering	2/19/2020	4,464,340	212,840		4,251,500		212,840	4,251,500	
20-03	Prosecutor	2/19/2020	29,166	1,666		27,500		1,666	27,500	
20-04	Health Department	2/19/2020	609,389		401,964		32,060		369,904	
20-05	Human Services	2/19/2020	174,139	4,006		165,000		14,556	154,450	
20-06	Parks and Golf	2/19/2020	559,200		240,318		212,486		27,832	
20-08	Bergen County Community College	3/18/2020	4,100,000	4,100,000				4,100,000		
20-09	Board of Elections	4/15/2020	153,000		34,623				34,623	
20-11	Planning & Engineering	7/15/2020	2,343,500	60,802		2,231,500		49,402	2,231,500	
20-13	Special Services and Technical Schools	9/2/2020	5,889,000		5,492,860		1,783,711		3,709,149	
20-14	Planning & Engineering	9/2/2020	10,849,000	1,964,327		7,749,500		997,403	7,749,500	
20-15	Bergen County Community College	9/2/2020	1,500,000		1,500,000				1,500,000	
20-16	DPW (General Services)	9/2/2020	25,177,100	13,969,815		11,135,000		1,020,921	11,135,000	
20-17	Parks and Golf	9/2/2020	2,757,000		2,426,818		1,343,844		1,082,974	
20-19	Law & Public Safety	9/2/2020	2,423,500		1,650,255		1,263,236		387,019	
20-20	Health Department	9/2/2020	247,000		211,509		22,111		189,398	
20-21	Administration and Finance	9/2/2020	2,317,500	44,877		2,207,000		914,632	1,337,245	
20-22	Office of the Clerk	9/2/2020	111,000		22,800		7,497		15,303	
20-23	Sheriff's Office	9/2/2020	630,000		237,574		207,574		30,000	
20-24	Prosecutor	9/2/2020	3,653,000		2,266,931		1,518,562		748,569	

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

ORD. NO.	Improvement Description	ORDINANCE	Date	Amount	Balance, December 31, 2020		2021 Authorizations	Paid or Charged	Balance, December 31, 2021	
					Funded	Unfunded			Funded	Unfunded
20-29	DPW		10/21/20	600,000	600,000			540,286	59,714	1,175,000
20-53	Refunding Bond Ordinance		12/16/20	60,000,000				58,825,000	4,100,000	3,375,000
21-03	Bergen County Community College		5/5/2021	4,100,000		4,100,000		41,625,000		17,050
21-05	Refunding Bond Ordinance		5/19/2021	45,000,000		45,000,000		3,779,367		1,012,506
21-13	Superintendent of Elections		9/1/2021	3,796,417		3,796,417		61,119		1,113,500
21-14	IT		9/14/2021	1,073,625		1,073,625			55,675	95,000
21-15	Health Department		9/14/2021	1,169,175		1,169,175			4,750	1,924,694
21-16	Human Services		9/14/2021	99,750		99,750		685,480		7,454,000
21-17	Public Safety		9/14/2021	2,610,174		2,610,174		318,644	13,587,654	746,602
21-18	DPW		9/14/2021	21,360,278		21,360,278		618,398		700,000
21-19	Parks & Golf		9/14/2021	1,365,000		1,365,000			2,811,758	1,187,500
21-20	Planning & Engineering		9/14/2021	3,999,258		3,999,258				1,200,000
21-21	Bergen County Community College		9/14/2021	700,000		700,000				3,000,000
21-22	Special Services Schools		9/14/2021	1,200,000		1,200,000				3,872,668
21-23	Vocational Schools		9/14/2021	3,000,000		3,000,000		530,093		622,418
21-24	Prosecutor		9/14/2021	4,402,761		4,402,761		692,182		75,000
21-25	Sheriff		9/14/2021	1,314,600		1,314,600			3,750	17,000
21-26	Bureau of Criminal Investigations		9/14/2021	78,750		78,750			850	23,628,642
21-27	Superintendent of Schools		9/14/2021	17,850		17,850		1,371,358		8,625,000
21-28	FEMA Hurricane IDA		10/20/2021	25,000,000		25,000,000			25,875,000	
21-32	Technical Schools		12/1/2021	34,500,000		34,500,000			865,213	
21-33	Planning & Engineering		12/15/2021	865,213		865,213				
				\$ 865,213		\$ 232,326,332		204,349,512	104,687,865	184,509,387

Deferred Charges Unfunded \$ 110,244,986
Capital Improvement Fund 2,342,585
Grants Receivable 43,065,280

\$ 155,652,851

Cash \$ 26,429,799
Interfunds
Refunding Bonds 100,450,000
PY Encumbrances Cancelled (1,228,032)
Encumbrances 78,697,745

\$ 204,349,512

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$ 60,932,377
Increased by:		
Transfer from Improvement Authorizations		<u>78,697,745</u>
		139,630,122
Decreased by:		
Cash Disbursements	\$ 59,704,345	
Cancelled	<u>1,228,032</u>	
		<u>60,932,377</u>
Balance: December 31, 2021		<u><u>\$ 78,697,745</u></u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS RECEIVABLE/(PAYABLE)
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Total	Current Fund	Federal and State Grant Fund
Increased by:			
Cash Disbursements	\$ 184,582	139,282	45,300
	184,582	139,282	45,300
	184,582	139,282	45,300
Decreased by:			
Reserve for Interest for Arbitrage Rebate	26,127	26,127	
Interest Earned	113,155	113,155	
Cash Receipts	45,300		45,300
	\$ 184,582	139,282	45,300

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR INTEREST FOR ARBITRAGE REBATE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$	26,127
Increased by:		
Interest Earned on Arbitrage Rebate		79
		26,206
Decreased by:		
Cash Disbursements	\$	79
Interfunds		26,127
	\$	26,206

SCHEDULE OF RESERVE FOR INTEREST
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Increased by:		
Interest Earned	\$	24,028
Decreased by:		
Cash Disbursements	\$	24,028

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR PRELIMINARY COSTS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ <u>1,434</u>
Balance: December 31, 2021	\$ <u><u>1,434</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR COUNTY ROADS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020	\$ <u>668,592</u>
Balance: December 31, 2021	\$ <u><u>668,592</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR PAYMENT OF NOTES
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

Balance: December 31, 2020		\$	1,789,862
Increased by:			
Cash Receipts			201,424
			1,991,286
Decreased by:			
Bond Anticipation Note Paydown	\$	5,359	
Transfer to Grants Receivable		497,566	
			502,925
Balance: December 31, 2021		\$	1,488,361
	<u>Analysis of Balance:</u>		
	Ordinance	Amount	
	12-35	100,000	
	15-29	70,000	
	17-09	754,646	
	17-16	201,424	
	18-12	343,648	
	unknown	18,643	
			\$ 1,488,361

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Date	Ordinance No.	Improvement Description	Balance,		Decreased	Balance, December 31, 2021
			December 31, 2020	2021 Authorizations		
			\$			
03/15/00	00-05	DPW Roads Improvement & Equipment	51,039		51,039	14,398
06/01/05	05-12	Public Works Improvements	14,409		11	63,043
11/22/05	05-36	DPW Drainage Improvements	63,043			
04/19/06	06-16	Health and Human Services	15,966		15,966	
06/07/06	06-20	Voc-Tech School Improvements	89,296		89,296	
06/07/06	06-21	Special Service School Improvements	5,557		1	5,556
06/22/06	06-22	Planning and Economic Development Improvements	27,980		27,980	
09/06/06	06-26	Voc-Tech School Improvements	1,211			1,211
09/06/06	06-29	DPW Roads and Bridges	335,957		238,274	97,683
12/20/06	06-34	Homeless Shelter Property Acquisition	228		228	
06/06/07	07-28	Justice Center Improvements	31,750		31,750	
06/06/07	07-29	Special Services School Improvements	157,757		18,483	139,274
06/20/07	07-30	Vocational School Improvements	78,478		63,840	14,638
07/11/07	07-33	Planning Improvements	62,963		62,963	
07/11/07	07-35	Bergen Regional Medical Center	5		5	
11/07/07	07-43	Overpeck Landfill	2,078		2,078	
5/21/2008	08-13	Public Works Improvements	250,000			250,000
		08-20/18-30/				
6/4/2008	20-48	Renovations to Golf Courses	1,224,201		1,174,436	49,765
6/18/2008	08-38	Various Law Enforcement Improvements	3,746		3,404	342
8/13/2008	08-39	Bergen Regional Medical Center Improvements	14,101		14,101	
8/13/2008	08-40/12-31	County Special Services School District Improv.	9,219		9,219	
8/13/2008	08-41	Bergen County Technical Schools	155,705		138,894	16,811
8/13/2008	08-43	Public Works Improvements	158,398		158,321	77
11/25/2008	08-56	Property Acquisition & Infrastructure Improvements	39,542		36,453	3,089
2/18/2009	09-01	Juvenile Detention Center	56,268			56,268
4/1/2009	09-07	Administration / Finance Improvements	166,374		154,798	11,576
6/24/2009	09-18/18-32	Golf Course Improvements	135,425		129,278	6,147
6/24/2009	09-19/20-45	Law Enforcements Improvements	83,199		42,421	40,778
6/24/2009	09-20	Public Works Improvements	1,110,463		109,485	1,000,978

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2020	2021 Authorizations	Decreased	Balance, December 31, 2021
7/15/2009	09-22	Public Works Improvements	79,686		53,148	26,538
8/12/2009	09-25	Juvenile Detention Center	14		14	
7/7/2010	10-12	Park Improvements	99		99	
7/7/2010	10-13	Admin & Finance Improvements	258,481		51,243	207,238
7/7/2010	10-16	Overpeck Phase II Improvements	3,935,062		1,548,062	2,387,000
7/7/2010	10-17	Department of Public Works Improvements	76,289		552	75,737
7/7/2010	10-20	Voc-Tech School Improvements	53,076		15,261	37,815
8/4/2010	10-21	County Law Enforcement	14,963		14,963	
8/4/2010	10-23	BRMC Improvements	80		80	
12/1/2010	10-28/12-30	Special Services School District Improvements	493		493	
12/1/2010	10-29	Voc-Tech School Improvements	14,269		14,269	
9/7/2011	11-02	Various Improvements Dept. Health and Human Services	5,766		5,766	
9/7/2011	11-04	Various Dept. Public Works Improvements	128,734		128,722	12
9/7/2011	11-05	Various Improvements Bergen County Technical Schools	87,925		87,925	
9/21/2011	11-08	Various Dept. Public Works Improvements	2,518,739		279,929	2,238,810
2/15/2012	12-01	ERI Refunding Bond - County	5,000			5,000
2/15/2012	12-02	ERI Refunding Bond - Social Services	8,000			8,000
2/15/2012	12-03	ERI Refunding Bond - School	2,000			2,000
4/4/2012	12-05	Refunding 2003 General Improvement Bonds	2,840,000			2,840,000
4/4/2012	12-08	Admin and Finance Improvements	24,000		24,000	
4/4/2012	12-09	Park Improvements	61		61	
7/11/2012	12-10	DPW Capital Improvements	103		90	13
7/11/2012	12-19/20-46	Law Enforcement Improvements	179,630		127,255	52,375
7/11/2012	12-20	Health and Human Services Improvements	5,770		5,770	
7/11/2012	12-21	Bergen Community College Ch. 12	16,660		16,565	95
7/11/2012	12-22	Special Services School Improvements	9,769		9,769	
3/21/2012	12-23	Vocational School Improvements	64,699		64,679	20
12/5/2012	12-35/14-10/17-02	Justice Center and DPW Garage Improvements	2,001,061		30,998	1,970,063
2/20/2013	13-02	Refunding General Improvement and Special Services	2,715,000			2,715,000

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2020	2021 Authorizations	Decreased	Balance, December 31, 2021
6/19/2013	13-10	Park Improvements	7,397		7,397	
6/19/2013	13-11	Administration and Finance Equipment	64,744		5,000	59,744
6/19/2013	13-12	Health and Human Services	70,122		31,000	39,122
6/19/2013	13-13	DPW Improvements	326,995		30,900	296,095
6/19/2013	13-15	Various Improvements to Technical Schools	222,173		219,000	3,173
7/10/2013	13-16	Special Services School Improvements	1		1	
7/10/2013	13-17	Bergen Community College	509,004			509,004
9/17/2013	13-22	Law Enforcement Improvements	219,083		17,945	201,138
5/7/14	14-12	BRMC - Various Capital Improvements	2,764		2,764	
9/3/14	14-19	Admin & Finance - Various Capital Improvements	479,714		1,714	478,000
9/3/14	14-20	Bergen County Community Improvements	1,274,001		1,271,331	2,670
9/3/14	14-21	Health and Human Services	104,186		55,682	48,504
9/3/14	14-22	Parks	143,172		143,172	
9/17/14	14-25	BC - Technical Schools	148,896		132,364	16,532
9/17/14	14-26	BC - Special Schools	14,140		14,140	
10/7/14	14-29	Planning	50,000			50,000
12/15/14	14-37	DPW - Rivervale Road	1,032,080		246,300	1,032,080
12/15/14	14-38	DPW - Zabriskie Street	1,412,601		369,678	1,166,301
8/5/15	15-15/19-28	Admin & Finance Improvements	766,637			396,959
9/2/15	15-16	Public Safety 911	141,965		87	141,878
9/2/15	15-17/20-26	Law Enforcement Improvements	316,861		38,410	278,451
9/30/15	15-22/20-40	Health & Human Services Improvements	3,393			3,393
9/30/15	15-23/20-36	Department of Public Works	770,426		676,753	93,673
10/14/15	15-24	Bergen County Community College	117,926		45,376	72,550
10/14/15	15-26	Special Services School District Improvements	47,473		2,700	44,773
10/14/15	15-27	Vocational School Improvements	139,249		53,074	86,175
10/14/15	15-28/16-29	Bergen Regional Medical Center	114,281			114,281
10/14/15	15-29/17-06	Planning & Engineering Department	9,749,628		3,966,500	5,783,128
12/9/15	15-34/20-38	DOT - Public Works/Engineering	1,773,179			1,773,179
12/9/15	15-35	Bergen Regional Medical Center	564,000			564,000

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2020	2021 Authorizations	Decreased	Balance, December 31, 2021
3/22/16	16-04	Self Insurance Reserves	6,156,000			6,156,000
7/6/16	16-06	Planning and Economic Development	575,644			575,644
7/13/16	16-07	DOT - County Aid Program	726,730			726,730
8/24/16	16-11	Refunding Bond Ordinance	4,685,000			4,685,000
8/24/16	16-15/20-31	Admin and Finance - Various Capital Impr.	157,630		83,390	74,240
8/24/16	16-16/20-41	Human Services - Various Capital Improvements	124,134		27,600	96,534
8/24/16	16-17	Health Department - Various Capital Impr.	43,797		4,000	39,797
9/7/16	16-18/19-04	Public Safety - Various Capital Improvements	632,863		142,300	490,563
9/7/16	16-19/20-27	Sheriff's Department - Various Capital Impr.	950,265		419,000	531,265
10/5/16	16-20/17-07	Planning - Various Capital Improvements	5,435,625		2,593,300	2,842,325
10/5/16	16-22	Elections - Various Capital Improvements	111,413		25,103	86,310
10/19/16	16-23	Special Services School District Improvements	530,344		473,000	57,344
10/19/16	16-24/20-37	DPW - Various Capital Improvements	359,976		151,000	208,976
10/19/16	16-25	Prosecutor's Office - Various Capital Impr.	47,479		816	46,663
11/2/16	16-26/20-43	Parks Department - Various Capital Impr.	535,671		157,000	378,671
12/14/16	16-30/19-30	BCCC - Various Capital Improvements	2,000			2,000
6/28/17	17-08/20-34	Law Enforcement - Various Capital Improvements	4,299,982		3,170,200	1,129,782
8/23/17	20-32	Administration and Finance - Various Capital Improvements	280,870		63,400	217,470
6/28/17	17-11	Parks and Golf - Various Capital Improvements	1,601,927		444,200	1,157,727
6/28/17	17-12	Elections - Various Capital Improvements	7,265			7,265
6/28/17	17-13	Human Services - Various Capital Improvements	38,236			38,236
7/26/17	17-16	Planning and Engineering - Various Capital Improvements	10,830,815		1,543,000	9,287,815
	17-17/19-29/					
7/26/17	20-30	Public Safety - Various Capital Improvements	230,021		25,600	204,421
7/26/17	17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	1,114,000			1,114,000
	17-19/19-29/					
7/26/17	20-30	Health Department - Various Capital Improvements	49,665		55	49,610
10/3/17	17-21	County Clerk - Various Capital Improvements	250,000			250,000
10/18/17	17-23	Special Services School/Vocational/Technical School Impr.	1,169,089		901,100	267,989

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2020	2021 Authorizations	Decreased	Balance, December 31, 2021
11/21/17	17-30	Public Safety - Various Capital Improvements	128,378		100	128,278
12/6/17	17-31	Refunding Bond Ordinance	2,415,000			2,415,000
3/29/18	18-02	BCCC Various Capital Improvements	582,564		582,400	164
6/6/18	18-05	BCCC Various Capital Improvements	1,345,043		480,900	864,143
6/6/18	18-07	Sheriff/Jail/BCI Various Capital Improvements	4,481,449			4,481,449
6/6/18	18-09	Administration and Finance Various Capital Impr	1,214,831		292,700	922,131
6/6/18	18-10	Parks and Golf Various Capital Improvements	6,065,100		697,300	5,367,800
6/6/18	18-11	Planning and Engineering Various Capital Impr	735,000		45,400	689,600
6/6/18	18-12	Public Works Various Capital Improvements	2,061,500		2,286,400	2,061,500
8/1/18	18-17	Public Safety Various Capital Improvements	5,334,000		9,000	3,047,600
8/1/18	18-18	County Clerk Various Capital Improvements	138,409			129,409
8/1/18	18-19	Prosecutor's Office Various Capital Improvements	1,399,943		1,353,600	46,343
8/1/18	18-20/20-39	Health Services Various Capital Improvements	816,989		243,560	573,429
8/1/18	18-21	Health Services Various Capital Improvements	133,569		33,000	100,569
8/1/18	18-22	Special Services School District Improvements	4,675,153		3,919,300	755,853
8/1/18	18-23	BCCC Various Capital Improvements	1,500,000		396,200	1,103,800
8/15/18	18-27	County Bridge Improvements	441,556		126,160	315,396
9/26/18	18-29	Overpeck County Park	2,098,913		403,800	1,695,113
9/26/2018	18-33	Acquisition of New School Buses	142,305		105,100	37,205
10/17/18	18-34	Acquisition and Improvement of Real Property	693,217		380,700	312,517
11/20/2018	18-36	Prosecutor Paramus Facility Improvements	476,000		280,500	195,500
3/19/2019	19-03	Planning and Engineering Various Capital Impr	441,700		321,000	120,700
4/3/2019	19-08	Planning and Engineering Various Capital Impr	195,000			195,000
	19-11/19-27/					
6/19/2019	20-49	Public Works Various Capital Improvements	9,430,000		5,000,000	4,430,000
6/19/2019	19-12	IT/Health/Human Services/Public Safety	3,361,800		1,944,800	1,417,000
6/19/2019	19-13	Parks and Golf Various Capital Improvements	7,719,530		1,246,400	6,473,130
6/19/2019	19-14	Special Services School District Improvements	4,992,000		3,390,600	1,601,400
6/19/2019	19-15	Planning and Engineering Various Capital Impr	9,778,500			9,778,500
6/19/2019	19-16	BCCC Various Capital Improvements	1,000,500			1,000,500

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2020	2021 Authorizations	Decreased	Balance, December 31, 2021
6/19/2019	19-17/19-23	Surrogate/County Clerk/Sup. of School Various Cap Impr.	1,303,000		70,200	1,232,800
6/19/2019	19-18	Prosecutor/Sheriff Various Capital Improvements	7,837,500		1,472,100	6,365,400
7/2/2019	19-20/20-33	Public Safety-Operation Various Capital Improvements	4,761,500		4,276,700	484,800
12/4/2019	19-31	Supt. Of Elections/County Clerk Various Capital Impr.	648,500		164,000	484,500
2/5/2020	20-01	Public Works Various Capital Improvements	1,904,500		1,787,700	116,800
2/19/2020	20-02	Planning & Engineering Department	4,251,500			4,251,500
2/19/2020	20-03	Prosecutor Various Capital Improvements	27,500			27,500
2/19/2020	20-04	Health Department - Various Capital Improvements	579,000		44,100	534,900
2/19/2020	20-05	Human Services - Various Capital Improvements	165,000		3,800	161,200
2/19/2020	20-06	Parks and Golf - Various Capital Improvements	532,500		367,000	165,500
4/15/2020	20-09	Elections - Various Capital Improvements	147,500		112,800	34,700
7/15/2020	20-11	Planning & Engineering Department	2,231,500			2,231,500
9/2/2020	20-13	Special Services School District Improvements	5,575,000		1,719,600	3,855,400
9/2/2020	20-14	Planning & Engineering Department	7,749,500			7,749,500
9/2/2020	20-15	BCCC Various Capital Improvements	1,500,000			1,500,000
9/2/2020	20-16	Public Works Various Capital Improvements	11,135,000			11,135,000
9/2/2020	20-17	Parks and Golf - Various Capital Improvements	2,625,000		905,000	1,720,000
9/2/2020	20-19	Public Safety-Operation Various Capital Improvements	2,306,500		485,300	1,821,200
9/2/2020	20-20	Health Department - Various Capital Improvements	235,000		29,900	205,100
9/2/2020	20-21	Administration and Finance Various Capital Impr	2,207,000		605,268	1,601,732
9/2/2020	20-22	County Clerk Various Capital Improvements	105,500		90,200	15,300
9/2/2020	20-23	Sheriff's Department - Various Capital Impr.	600,000		370,000	230,000
9/2/2020	20-24	Prosecutor Various Capital Improvements	3,479,000		2,130,000	1,349,000
12/16/2020	20-53	Refunding Bond Ordinance	60,000,000		58,825,000	1,175,000
5/5/2021	21-03	Bergen County Community College		4,100,000	4,100,000	
5/19/2021	21-05	Refunding Bond Ordinance		45,000,000	41,625,000	3,375,000
9/1/2021	21-13	Superintendent of Elections		3,615,500		3,615,500
9/14/2021	21-14	IT		1,022,500		1,022,500
9/14/2021	21-15	Health Department		1,113,500		1,113,500
9/14/2021	21-16	Human Services		95,000		95,000

COUNTY OF BERGEN
 SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2021

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2020	2021 Authorizations	Decreased	Balance, December 31, 2021
9/14/2021	21-17	Public Safety		2,485,880		2,485,880
9/14/2021	21-18	DPW		7,454,000		7,454,000
9/14/2021	21-19	Parks & Golf		1,300,000		1,300,000
9/14/2021	21-20	Planning & Engineering		1,187,500		1,187,500
9/14/2021	21-21	Bergen County Community College		700,000		700,000
9/14/2021	21-22	Special Services Schools		1,200,000		1,200,000
9/14/2021	21-23	Vocational Schools		3,000,000		3,000,000
9/14/2021	21-24	Prosecutor		4,193,106		4,193,106
9/14/2021	21-25	Sheriff		1,252,000		1,252,000
9/14/2021	21-26	Bureau of Criminal Investigations		75,000		75,000
10/20/2021	21-27	Superintendent of Schools		17,000		17,000
12/1/2021	21-28	FEMA Hurricane IDA		23,809,000		23,809,000
12/15/2021	21-32	Technical Schools		8,625,000		8,625,000
			\$ 276,627,268	110,244,986	165,330,377	221,541,877

Bond Anticipations Notes	\$ 59,500,448
Bond Sale	104,550,000
Budget Appropriations	1,000,000
Grants	279,929
	\$ 165,330,377

COUNTY OF BERGEN
STATE OF NEW JERSEY

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PART II

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

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2021



WIELKOTZ & COMPANY ^{L.L.C.}

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements-regulatory basis of the County of Bergen in the State of New Jersey as of and for the year ended December 31, 2021 and the related notes to the financial statements, and have issued our report thereon dated May 24, 2022, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

Internal Control Over Financial Reporting

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

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



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

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


Compliance and Other Matters


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

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

Purpose of this Report

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


Steven D. Wielkocz, C.P.A.
Registered Municipal Accountant
No. 413


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

May 24, 2022





WIELKOTZ & COMPANY ^{LLC}

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

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited County of Bergen in the State of New Jersey's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement and the N.J. Office of Management and Budget Circular 15-08 Compliance Supplement that could have a direct and material effect on each of County of Bergen's major federal and state programs for the year ended December 31, 2021. County of Bergen's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Bergen complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and N.J. OMB Circular 15-08. Our responsibilities under those standards and the Uniform



The Honorable Board of County Commissioners
County of Bergen
Page 2.

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.



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

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

Other Matters

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

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

Report on Internal Control over Compliance

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



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

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

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

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

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



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



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

May 24, 2022



COUNTY OF BERGEN
 Schedule of Expenditures of Federal Awards
 Year ended December 31, 2021

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO		
								Total Expenditures	Cumulative Total Expenditures	
Federal and State Grant Funds										
US Department of Agriculture										
Passed Through the State of New Jersey Department of Health and Human Services Senior Farmers Market Nutrition Program Senior Farmers Market Nutrition Program Total US Department of Agriculture	10.576 10.576	DFHS20WVN002 DFHS21WVN002	4220-100-046-4560-474 4220-100-046-4560-474	2020 2021	4,000 4,000	4,000 4,000	110 * 4,000 *	4,000 8,000	4,000 8,000	
US Department of Housing and Urban Development										
HUD - Veterans Supportive Housing Continuum of Care Program (HMIS) HUD - Lead Hazard Control/Healthy Homes HUD - Veterans Supportive Housing Continuum of Care Program (HMIS) Continuum of Care Program (HMIS) Total US Department of Housing and Urban Development	14.267 14.267 14.267 14.267 14.267	NJ0009L2F011710 NJ0009L2F011710 NJ0008L2F011710 NJ0009L2F011710 NJ0009L2F011710 NJ0009L2F011710	FR-6100-N-25 FR-6100-N-25 FR-6100-N-25 FR-6100-N-25 FR-6100-N-25 FR-6100-N-25	2020 2020 2020 2021 2021 2021	88,415 100,693 3,300,000 88,415 100,693 20,000	55,299 32,431 171,359 53,060 46,300 20,000	40,828 * 19,191 * 374,274 * 33,059 * 74,015 * 19,286 *	88,415 98,679 443,909 323,059 74,015 19,286	88,415 98,679 443,909 323,059 74,015 19,286	1,049,363
US Department of Justice										
Passed Through the New Jersey Department of Law and Public Safety Victim Assistance Grant Victims of Crime Act (VOCA) Victim Assistance Grant COVID Emergency Housing Victim Grant Victims of Crime Act (VOCA) Victims of Crime Act (VOCA) Victims of Crime Act (VOCA) Sexual Assault Nurse Examiner	16.575 16.575 16.575 16.575 16.575 16.575 16.575	VAG-07-18 DCS 2018-VA-GX-0021 VS-26B-17 2020-VA-GX-0021 2020-VA-GX-0021 2020-VA-GX-0021 VS-67-19	1020-100-066-1020-142 1020-100-066-1020-142 1020-100-066-1020-142 1020-100-066-1020-142 1020-100-066-1020-142 1020-100-066-1020-142 1020-100-066-1020-142	2019 2019 2020 2020 2021 2021 2021	241,875 386,535 87,369 500,000 386,016 360,000 87,451 88,224	154,056 347,997 83,195 585,248	100,355 * 122,710 * 347,568 * 173,728 * 86,814 * 18,888 *	240,439 374,386 79,998 132,002 347,368 173,728 86,814 18,888	240,439 374,386 79,998 132,002 347,368 173,728 86,814 18,888	1,453,623
Creating Change for Men Who Batter Women										
Violence Against Women Formula Grant Violence Against Women Formula Grant Criminal Alien Assistance Grant Enhance Training to End Abuse Later in Life Supporting Children of Incarcerated Parents Comprehensive Opioid, Stimulant and Substance Abuse Program	16.588 16.588 16.606 16.528 16.831 16.838	VAWA-12-19 VAWA-12-20 2006-AP-BX-1074 2020-IG-BX-0006 2020-AR-BX-0120	1020-100-066-1020-246 1020-100-066-1020-246	2019 2020 2021 2007 2019 2021 2021	2,000 53,333 53,333 2,235,509 400,000 464,995 1,200,000	41,431 30,227 71,658 385,248	32,201 * 36,964 * 69,165 *	41,431 36,964 80,226	1,831 41,431 36,964 80,226 2,225,729 160,333 67,947 *	1,831 41,431 36,964 80,226 2,225,729 160,333 67,947 *

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2021

Program	Assistance Listing Number	Grant or State Project Number	FAIN Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Total Expenditures	Cumulative Total Expenditures
Stop School Violence	16.839		2018-YS-BX-0122	2019	500,000	128,047	128,047	365,881	
Stop School Violence Category 7	16.839		2019-YS-BX-0039	2020	250,000	(22,389)	(22,389)	343,492	
Stop School Violence Category 3	16.839		2019-YS-BX-0078	2020	500,000	57,409	173,809	517,301	
						185,456	279,467	539,690	
Technology Innovation for Public Safety	16.738		2018-AR-BX-K063	2019	500,000	500,000	78,271	578,271	
Multi-Jurisdiction Gang, Gum, Narcotics Taskforce	16.738		2020-DJ-BX-0078	2020	73,254	500,000	73,254	651,525	
						500,000	151,525	803,050	
Paul Coverdell Grant	16.742		2017-CD-BX-0015	2019	9,300	9,300		9,300	
Paul Coverdell Grant	16.742		2019-CD-BX-0015	2021	15,681			24,981	
						9,300		34,962	
US Marshals Regional Fugitive Task Force	16.000		JLEO-19-0162	2019	10,000	14,702		24,702	
US Marshals Regional Fugitive Task Force	16.000		JLEO-20-0162	2020	15,000			39,702	
US Marshals Regional Fugitive Task Force	16.000		JLEO-21-0162	2021	15,000	14,702	15,000	69,404	
						14,702	15,000	84,106	
Total US Department of Justice					1,366,364	1,507,770	1,507,770	5,147,578	
US Department of Transportation					1,500,000			940,539	
Passed Through the State of New Jersey Department of Transportation									
Highway Planning and Construction	20.205			2011	500,000			500,000	
Highway Planning and Construction - Overpeck Park Pathways	20.205			2014					
Passed Through North Jersey Transportation Planning Authority									
Subregional Transportation Planning	20.505		N/A	2020-2021	198,164	198,164	85,223	283,387	
Subregional Support and Intern Program	20.505		N/A	2020-2021	15,000	14,993	7,224	22,217	
Subregional Transportation Planning	20.505		N/A	2021-2022	198,164	53,987	104,200	252,364	
Subregional Support and Intern Program	20.505		N/A	2021-2022	15,000	2,272	3,944	19,216	
						269,416	200,591	321,301	
Passed Through New Jersey Transit									
Senior Citizen and Disabled Resident Transp. Assistance Program:									
Enhanced Mobility of Senior and Disabled Individuals	20.513		N/A	2020	1,378,526	10,793		1,389,319	
Enhanced Mobility of Senior and Disabled Individuals	20.513		N/A	2021	1,685,543	1,463,680	1,685,543	3,074,862	
NJ-JARC Jobs Access Reverse Commute	20.516		N/A	2020	130,000	78,855	27,620	157,625	
NJ-JARC Jobs Access Reverse Commute	20.516		N/A	2021	180,000	52,613	105,707	263,332	
Senior Citizens and Disabled Resident Transportation Assistance	20.513		N/A	2021	50,000			50,000	
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513		N/A	2021	175,000	1,605,941	1,75,000	3,474,775	
						1,605,941	1,993,870	5,173,645	
Passed Through the New Jersey Department of Law and Public Safety									
Distracted Driving Crackdown	20.616		DD1945S0105	2019	40,000			40,000	
Emergency Management Agency Assistance	97.042		EMMA2019PWEMPG	2019	55,000	55,000	55,000	105,000	
Emergency Management Agency Assistance	97.042		EMMA2020PWEMPG	2020	55,000	110,000	55,000	160,000	

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards
Year ended December 31, 2021

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Total	Expenditures
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL18450101	1160-100-066-1060-157	2017	25,000	*	*	8,335	
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL191450107	1160-100-066-1060-157	2019	25,000	*	*	11,150	
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL201450107	1160-100-066-1060-157	2020	25,000	*	*	5,885	
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL211450107	1160-100-066-1060-157	2021	25,000	2,021	2,021	2,021	
Sustained Enforcement Grant	20.616		1160-100-066-1060-166	2021	95,000	47,475	47,475	47,457	
					49,496	49,496	49,496	74,846	
Total US Department of Transportation					2,034,853	2,298,957	*	4,884,694	
US Department of Education									
Passed Through the State of New Jersey Department of Education	84.181	DFHS20SCH012	4220-100-046-4575-460	2020	1,879,867	1,476,073	866,668	1,787,980	
Special Education - Grants for Infants and Families	84.181	DFHS21SCH012	4220-100-046-4575-460	2021	1,762,828	427,579	852,053	852,053	
Special Education - Grants for Infants and Families					1,993,652	1,903,652	1,718,721	2,640,033	
Total US Department of Education									
US Department of Health and Human Services									
Passed Through the State of New Jersey	93.044	DOAS16AAA005	7530-100-054-7530-038	2016	6,711,070		*	6,773,322	
Department of Health and Senior Services	93.044	DOAS20AAA006	7530-491-054-7530-009	2020	9,875,041	437,745	986,721	9,328,589	
Area Plan on Aging - Title III	93.044	DOAS21AAA006	7530-491-054-7530-009	2021	7,920,787	4,472,843	7,570,659	7,570,659	
Area Plan on Aging - Title III					4,910,588	4,910,588	8,557,380	37,176,697	
Comprehensive Cancer Control Program	93.898	DCHS21CCC002	4285-100-046-4C12-370	2021	111,570	111,570	111,564	111,564	
Public Health Emergency Preparedness	93.069	PHLP20LNC006	4230-100-046-4E06-360	2020	654,720	416,703	274,953	416,703	
Public Health Emergency Preparedness	93.069	PHLP21LNC006	4230-100-046-4E06-360	2021	748,720	416,703	264,752	264,752	
							539,705	681,453	
Tuberculosis Control, Specialty Clinic Services	93.116	EPID20TBS009	4220-100-046-4G27-501	2020	272,472	261,393	140,913	120,480	
Tuberculosis Control, Specialty Clinic Services	93.116	EPID21TBS009	4220-100-046-4G27-501	2021	272,475	68,832	140,362	120,480	
						330,225	281,275	120,480	
Medicare Improvements for Patients and Providers Act	93.071	DOAS20MPA013	7530-100-054-7530-103	2020	40,000	40,000	40,000	40,000	
Medicare Improvements for Patients and Providers Act	93.071	DOAS21MPA013	7530-100-054-7530-103	2021	40,000	40,000	7,500	7,500	
						40,000	47,500	47,500	
Center for Disease Control & Prevention - Cancer Education and Early Detection	93.283	DFHS20CED003	4220-100-046-4G21-501	2020	363,262	209,948	111,677	209,948	
Cancer Education and Early Detection	93.283	DFHS21CED003	4220-100-046-4G21-501	2021	281,140	209,948	105,786	105,786	
						209,948	217,463	315,734	

COUNTY OF BERGEN
 Schedule of Expenditures of Federal Awards

Year ended December 31, 2021

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
Department of Health								
Operation Helping Hands	93.136	OHH-2-2020DEL	1000-100-066-1000-191	2020	100,000	100,000	*	100,000
Operation Helping Hands	93.136	OHH-2-2020DEL	1000-100-066-1000-191	2020	62,500	28,125	*	62,500
Operation Helping Hands	93.136	OHH-2-2021DEL	1000-100-066-1000-191	2021	47,619	47,619	*	47,619
Operation Helping Hands	93.136	OHH-2-2021DEL	1000-100-066-1000-191	2021	90,476		*	
New Jersey Overdose Fatality Review	93.136	OLPH21OFR008	4e10-100-046-4e10-544	2021	100,000	19,533	63,151	63,151
						195,277	110,770	273,270
Tick Surveillance	93.323		4230-100-046-4783-504	2021	12,000	12,000	*	
State Health Insurance Assistance Program	93.324	DOAS20SHF024	7530-100-054-7530-055	2020	38,880	29,904	8,615	38,880
State Health Insurance Assistance Program	93.324	DOAS21SHF024	7530-100-054-7530-055	2021	40,000		30,000	30,000
						29,904	38,615	68,880
Special Child Health Case Management	93.994	DFHS20CSE016	4220-100-046-4G10-501	2020	34,000	33,836	86	33,836
Special Child Health Case Management	93.994	DFHS21CSE019	4220-100-046-4Z00-129	2021	102,000	101,850	101,850	101,850
Special Child Health Case Management	93.994	DFHS22CSE014	4220-100-046-4Z20-129	2022	136,000	36,153	72,230	72,230
						171,839	174,166	207,910
Passed Through the State of New Jersey Department of Human Services								
HIV Prevention Activities Health Dept. Based	93.940	AIDS20CTN019	4245-100-064-4855-056	2020	107,000	104,827	51,033	104,827
HIV Prevention Activities Health Dept. Based	93.917	DHST22SPR004	4245-100-064-4855-056	2021	53,500	24,527	51,715	51,715
						129,354	102,748	156,542
Transitional Living Program	93.550	90CX721901		2018	165,840		*	113,944
Transitional Living Program	93.550	90CX721901		2019	165,840		*	160,740
Transitional Living Program	93.550	90CX721901		2020	43,118	19,167	16,682	28,450
Transitional Living Program	93.550	90CX721901		2020	165,840	160,740	123,646	160,740
						179,907	140,328	463,874
UNIFIED Child Care	93.575	2019G996006	7550-100-054-7550-261	2019	2,030,773		(2,021)	1,594,192
UNIFIED Child Care - COVID-19	93.575	UC20002-CCREB	7550-100-054-7550-261	2020	9,166		(6,348)	250
UNIFIED Child Care	93.575	2019G996006	7550-100-054-7550-261	2020	2,034,471	1,943,222	1,199,688	1,721,267
UNIFIED Child Care	93.575	2020G996006	7550-100-054-7550-261	2021	1,924,471		414,055	414,055
						1,943,222	1,605,374	3,729,764
Basic Center Grant	93.623	90CY6896-03-00		2018	150,886		*	100,148
Basic Center Grant	93.623	90CY6896-04-00		2019	151,561		*	134,493
Basic Center Grant	93.623	90CY6896-03-00		2020	30,312	3,196	855	12,649
Basic Center Grant	93.623	90CY6896-04-00		2020	151,561	134,568	103,531	134,568
Basic Center Grant	93.623	90CY6896-04-00		2021	151,561		31,037	31,037
						137,764	135,423	412,895

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2021

Program	Assistance Listing Number	Grant or State Project Number	FAIN Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	7550-100-054-7550-380	SH19002ICM	2019	1,362,696	276,129	58,521	1,215,550
Temporary Assistance for Needy Families (WorkFirst NJ Administration)	93.558	7550-100-054-7550-291	TS19002-TRANS	2019	114,461			34,036
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	7550-100-054-7550-380	SH20002ICM	2020	1,317,655	607,571	302,196	1,010,193
Temporary Assistance for Needy Families (WorkFirst NJ Administration)	93.558	7550-100-054-7550-291	TS20002-TRANS	2020	114,461	22,631		14,233
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	7550-100-054-7550-380	SH21002ICM	2021	1,263,900	219,520	715,971	715,971
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	7550-100-054-7550-380	SH20002ICM	2020	95,000		18,115	18,115
Temporary Assistance for Needy Families (Transportation Block Grant)	93.558	7550-100-054-7550-291	202XG996115	2021	114,461	27,053	9,395	9,395
					1,152,904	1,104,198		3,015,493
Passed Through the Bergen One-Stop Career Center						40,000	40,000	40,000
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558		2001NITANF	2021	40,000			40,000
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558		2001NITANF	2022	40,000			20,000
						40,000	60,000	60,000
Total US Department of Health and Human Services						10,011,205	13,226,509	46,842,064
Passed Through the State of New Jersey								
Division of Children and Women								
Family Violence Prevention and Services	93.671	1630-100-016-1630-026	19BEBW	2019	546,813			555,058
Alternative to Domestic Violence	93.671	1630-100-016-1630-026	20BEBW	2020	526,967		18,896	505,149
Alternative to Domestic Violence	93.671	1630-100-016-1630-026	21BEBW	2021	1,002,391	728,063	550,659	550,659
Total Division of Children and Women						728,063	569,555	1,590,866
US Department of Homeland Security								
Passed Through the State of New Jersey								
Department of Law and Public Safety								
Homeland Security Grant Program (UASI)	97.067	1005-100-066-1005-008	EMW2018SS00028	2018	438,886	268,904	252,502	462,231
Urban Areas Security Initiative (UASI)	97.067	1005-100-066-1005-008	EMW2018SS00028	2018	1,400,000	258,114	523,285	1,399,999
Homeland Security Grant Program (UASI)	97.067	1005-100-066-1005-008	EMW2019SS00028	2019	436,711	90,000	40,428	113,052
Urban Areas Security Initiative (UASI)	97.067	1005-100-066-1005-008	EMW2019SS00028	2019	295,000	107,000	116,857	1,111,680
Urban Areas Security Initiative (UASI)	97.067	1005-100-066-1005-008	EMW2020SS00028	2020	675,500	1,529	18,529	18,529
Homeland Security Grant Program (UASI)	97.067	1005-100-066-1005-008	EMW2020SS00028	2021	399,931	19,985		
						745,532	751,601	3,103,491
Hazard Mitigation Grant Program	97.059	FEMA-DR-4264-NJ-0001		2018	250,000		112,500	250,000
Total US Department of Homeland Security						745,532	864,101	3,355,491
Department of Law and Public Safety								
FEMA COVID-19 Emergency	97.056	1200-100-066-1200-C50	FEMA4488COVID	2020	18,000,000	3,396,616	1,394,812	11,138,985
Total Department of Law and Public Safety						3,396,616	1,394,812	11,138,985

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards

Year ended December 31, 2021

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Total Expenditures	Cumulative Total Expenditures
<u>US Department of the Treasury</u>									
Passed Through the Department of Community Affairs									
Coronavirus Aid, Relief and Economic Security Act (CARES)									
COVID-19 Act Elections Grant	21.019	S425D200027	2525-100-074-2525-029	2020	1,800,000	96,095	193,371 *	1,426,257	
COVID-19 Act Elections Grant	21.019	S425D200027	2525-100-074-2525-029	2020	1,178,489			136,610,823	
COVID-19 Act Elections Grant	21.019	S425D200027	2525-100-074-2525-029	2020	162,662,060			138,057,080	
<u>American Rescue Plan Act</u>									
American Rescue Plan Act	21.027	SLFRP1040		2021	99,639,874	99,639,874	48,330,258 *	48,330,258	
<u>Emergency Rental Assistance Program</u>									
Emergency Rental Assistance Program	21.023	ERA0347		2021	59,059,944	40,314,797	13,180,360 *	13,180,360	
<u>Total Department of Treasury</u>									
Election Assistance Commission	90.404		2525-100-074-2525-024	2020	3,475,000		202,080 *	2,570,993	
<u>Total Federal and State Grant Fund</u>									
<u>Current Fund:</u>									
<u>US Department of the Treasury</u>									
American Rescue Plan Act	21.027	SLFRP1040		2021	30,878,000	30,878,000	30,878,000 *	30,878,000	
<u>Total US Department of the Treasury</u>									
<u>Total Current Fund</u>									
<u>Trust Funds:</u>									
<u>US Department of Treasury</u>									
Sheriff Federal Forfeiture	21.016			2018-2021	40,250	40,250	298,907 *	663,357	
Prosecutor Federal Forfeiture	21.016			2018-2021	10,667	10,667	90,750 *	242,710	
<u>Total Department of Treasury</u>									
<u>US Department of Justice</u>									
Sheriff Federal Forfeiture	16.922			2018-2021	262,980	262,980	517,106 *	752,798	
Prosecutor Federal Forfeiture	16.922			2018-2021	649,611	649,611	212,573 *	355,008	
<u>Total Department of Justice</u>									

COUNTY OF BERGEN
 Schedule of Expenditures of Federal Awards
 Year ended December 31, 2021

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								Total Expenditures	Cumulative Total Expenditures
<u>US Department of Housing and Urban Development</u>									
Community Development Block Grant	14.218	B05UC340100		2010	13,529,239		9,009 *	13,555,140	
Community Development Block Grant	14.218	B12UC340100		2012	7,986,486			8,084,630	
Community Development Block Grant	14.218	B13UC340100		2013	9,088,810		192,074 *	6,822,528	
Community Development Block Grant	14.218	B14UC340100		2014	8,759,658	484,843	283,759 *	6,411,628	
Community Development Block Grant	14.218	B15UC340100		2015	8,791,602			8,847,549	
Community Development Block Grant	14.218	B16UC340100		2016	8,799,016	5,208	5,208 *	8,514,499	
Community Development Block Grant	14.218	B17UC340100		2017	8,392,562	108,466		7,750,988	
Community Development Block Grant	14.218	B18UC340100		2018	9,287,074	940,567	1,024,105 *	8,069,014	
Community Development Block Grant	14.218	B19UC340100		2019	9,273,710	1,301,880	1,758,202 *	5,792,759	
Community Development Block Grant	14.218	B20UC340100		2020	9,463,164	3,484,475	2,641,073 *	3,428,807	
Community Development Block Grant	14.218	B20UC340100		2020	12,599,131	804,703	1,160,921 *	1,197,897	
Community Development Block Grant	14.218	B21UC340100		2021	9,701,037	1,020,532	1,020,532 *	1,020,532	
					8,150,674	8,203,348 *		78,255,439	
<u>Emergency Solutions Grant</u>									
Emergency Solutions Grant	14.231	E19UC340100		2019	771,935	328,075	328,075 *	765,807	
Emergency Solutions Grant	14.231	E20UC340100		2020	796,956	194,647	194,647 *	2,000	
Emergency Solutions Grant	14.231	E20UC340100		2020	5,970,908	852,874	852,874 *	1,047,521	
Emergency Solutions Grant	14.231	E21UC340100		2021	806,437	2,000	2,000 *	2,000	
					1,379,596	1,377,596 *		2,556,836	
<u>Home Investment Program</u>									
Home Investment Program	14.239	M15UC340211		2015	1,812,740	2,580	2,580 *	1,567,640	
Home Investment Program	14.239	M16UC340211		2016	1,970,316			1,381,674	
Home Investment Program	14.239	M18UC340211		2018	2,814,468	235,229	160,000 *	1,675,171	
Home Investment Program	14.239	M19UC340211		2019	2,625,823	627,781	685,113 *	861,018	
Home Investment Program	14.239	M20UC340211		2020	2,868,821	286,821	283,599 *	283,599	
Home Investment Program	14.239	M21UC340211		2021	2,862,977	218,832	218,832 *	218,832	
Home Investment Program - ARP	14.239	M21UC340211		2021	518,814	1,371,043	1,349,924 *	6,761,092	
Total Trust Funds:					11,864,821	12,050,204 *		89,587,240	
Total Federal Awards:					\$ 203,342,321	152,730,761 *		399,261,005	

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

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2021

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
<u>Federal and State Grant Fund</u>						
<u>Department of Health and Senior Services</u>						
Respite Care for the Elderly	7530-491-054-7530-009	2019	565,480		*	505,851
Respite Care for the Elderly	7530-491-054-7530-009	2020	565,480	240,372	61,768	463,357
Respite Care for the Elderly	7530-491-054-7530-009	2021	565,480	94,246	444,302	444,302
				334,618	506,070	1,413,510
Worker and Community Right to Know	4230-100-046-4771-105	2020	21,869	16,621	10,934	10,935
Worker and Community Right to Know	4230-100-046-4771-105	2021	21,869	5,467	10,935	10,935
				22,088	21,869	21,870
Childhood Lead Exposure Prevention	4220-100-046-4G12-501	2019	290,000		*	122,205
Childhood Lead Exposure Prevention	4220-100-046-4G12-502	2020	239,856	186,564	186,564	186,564
Childhood Lead Exposure Prevention	4220-100-046-4G12-502	2021	239,856	27,636	52,072	52,072
				214,200	238,636	360,841
				570,906	766,575	1,796,221
<u>Total Department of Health and Senior Services</u>						
<u>Department of Human Services</u>						
Human Services Advisory Council	1610-100-016-1610-039	2020	66,073		*	62,149
Human Services Advisory Council	1610-100-016-1610-039	2021	93,224	67,328	62,148	62,148
				67,328	62,148	124,297
APPLE Initiative		2020	20,000	10,000	5,070	13,015
Strengthening Local Public Health	4230-100-046-4E10-540	2020	95,000		*	90,626
National Council on Aging	7530-495-054-7530-001	2020	40,000		250	21,200
National Council on Aging	7530-495-054-7530-001	2021	60,000		9,500	9,500
					9,750	30,700
Mental Health Board Administrator	7700-100-029	2020	12,000	6,000	3,000	9,000
Mental Health Board Administrator	7700-100-029	2021	12,000	3,000	6,000	6,000
				9,000	9,000	15,000
Mental Health Law	7700-100-029	2020	246,898	182,392	4,315	244,116
Mental Health Law	7700-100-029	2021	246,898	177,674	244,828	244,828

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2021

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
Personal Assistance Services				360,066	249,143 *	488,944
Personal Assistance Services - Hudson County	7545-100-054-1014-005	2020	93,054	5,181	89 *	76,060
Personal Assistance Services	7545-100-054-1014-005	2020	28,764	1,539		27,270
Personal Assistance Services	7545-100-054-1014-005	2021	80,244	80,244	77,823 *	77,823
Personal Assistance Services - Hudson County	7545-100-054-1014-005	2021	28,764	28,764	28,764 *	28,764
				115,728	106,676 *	209,917
County Comprehensive Alcohol Program	4290-760-046-4227-001	2020	1,244,103	661,607	17,458 *	1,241,747
County Comprehensive Alcohol Program	4290-760-046-4227-001	2021	1,211,401	878,153	1,205,341 *	1,205,341
				1,539,760	1,222,799 *	2,447,088
Comprehensive Cancer Control Program	4230-100-046-4753-434	2021	111,556	17,500	32,499 *	32,499
				17,500	32,499 *	32,499
Spring House for Women	7700-100-054-4219-158	2020	93,624	21,605		93,264
Spring House for Women	7700-100-054-4219-158	2021	93,624	72,019	93,624 *	93,624
				93,624	93,624 *	186,888
Total Department of Human Services				2,213,006	1,790,709 *	3,638,974
Department of Environmental Protection						
County Environmental Health Act	4855-495-042-4855-001	2020	214,330	214,330		213,900
County Environmental Health Act	4855-495-042-4855-001	2021	212,260	212,260	212,260 *	212,260
				426,590	212,260 *	426,160
Clean Communities	4900-765-042-4900-005	2019	156,516		20,676 *	155,850
Clean Communities	4900-765-042-4900-005	2020	141,166		47,349 *	97,348
Clean Communities	4900-765-042-4900-005	2021	150,409	150,409	51,558 *	51,558
				150,409	119,583 *	304,756
Recreational Trails Program		2013	24,700			
Hazardous Discharge Site Remediation Fund	4800-566-003	2008-2009	175,083			170,914
Total Department of Environmental Protection				576,999	331,843 *	901,830

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2021

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
<u>Department of Community Affairs</u>						
Recreational Opportunities for Individuals with Disabilities (ROID)	8050-022-035-5157	2019	35,000	30,189	25,049 *	34,455
LEAP County Coordinator Fellowship Grant	495-022-8030-667	2021	50,000	50,000	35,306 *	35,306
LEAP Challenge Grant - Food Security Task Force	495-022-8030-667	2021	150,000		3,500 *	3,500
LEAP Challenge Grant - Shared Service CZAR	495-022-8030-667	2021	100,000	50,000	38,806 *	38,806
Total Department of Community Affairs				80,189	63,855 *	73,261
<u>Department of Law and Public Safety</u>						
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2019	45,271		2,388 *	45,271
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2020	9,649		837 *	9,649
Sheriff Body Armor Replacement	1020-718-066-1020-001	2021	30,823	30,823	30,823 *	30,823
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2021	7,129	30,823	7,129 *	7,129
				30,823	41,177 *	92,872
State Community Partnership	1550-100-066-1500-032	2020	830,965	298,782	162,253 *	746,976
State Community Partnership	1550-100-066-1500-032	2021	830,965	474,474	436,447 *	436,447
				773,256	598,700 *	1,183,423
Juvenile Detention Alternative Initiative	1610-100-016-1610-021	2020	82,945	19,660	18,748 *	53,783
Juvenile Detention Alternative Initiative	1610-100-016-1610-021	2021	60,000	29,516	30,439 *	30,439
Juvenile Detention Alternative Initiative/Visions Program	1610-100-016-1610-021	2021	151,503	109,415	101,002 *	101,002
				158,591	150,189 *	185,224
Drunk Driving Enforcement Fund	6400-100-078-6400	2012	21,262		*	20,139
Drunk Driving Enforcement Fund	6400-100-078-6400	2014	18,156		*	
Drunk Driving Enforcement Fund	6400-100-078-6400	2015	9,744		*	
Drunk Driving Enforcement Fund	6400-100-078-6400	2016	8,465		*	
Drunk Driving Enforcement Fund	6400-100-078-6400	2017	5,719		*	
Drunk Driving Enforcement Fund	6400-100-078-6400	2019	7,525		*	20,139
Body-Worn Camera Grant	BFY21-100-066-1020-495	2021	305,700		*	
Total Department of Law and Public Safety				962,670	790,066 *	1,481,658

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2021

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
<u>Department of Corrections</u>						
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2020	412,931	206,431	149,735 *	226,803
<u>Total Department of Corrections</u>				206,431	149,735 *	226,803
<u>Governor's Council on Alcohol & Drug Abuse</u>						
Municipal Alliance	2000-100-082-C001-044	2019	757,888	96,429	7,519 *	301,902
Municipal Alliance	2000-100-082-C001-044	2019	79,336	25,196	25,196 *	25,196
Municipal Alliance	2000-100-082-C001-044	2020	238,009	153,396	135,071 *	153,396
Municipal Alliance	2000-100-082-C001-044	2021	317,346	36,989	36,989 *	36,989
<u>Total Governor's Council on Alcohol & Drug Abuse</u>				275,021	204,775 *	517,483
<u>Department of State</u>						
NJ Historical Commission	2540-100-074-2540-105	2016	60,000			58,650
NJ Historical Commission	2540-100-074-2540-105	2018	60,000			55,860
NJ Historical Commission	2540-100-074-2540-105	2020	12,375	1,856		12,375
NJ Historical Commission	2540-100-074-2540-105	2020	49,188	14,500	14,500 *	49,188
NJ Historical Commission	2540-100-074-2540-105	2021	59,188	57,688	46,008 *	46,008
				59,544	60,508 *	222,081
Local Arts Program	2530-100-074-2530-032	2019	106,455			106,079
Local Arts Program	2530-100-074-2530-032	2020	115,855	10,645	38,484 *	115,847
Local Arts Program	2530-100-074-2530-032	2021	111,455	89,164	75,542 *	75,542
				99,809	114,026 *	297,468
Bergen County Early Voting Election Grant	2525-100-074-2525-027	2021	4,827,089	2,565,680	2,454,120 *	2,454,120
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	2009	800,000			770,370
<u>Total Department of State</u>				2,725,033	2,628,654 *	3,744,039
<u>Department of Children and Families</u>						
Children's Interagency Coordinating County	1620-100-016-1620-013	2021	55,311	36,875	36,874 *	36,874
Child Advocacy Development Grant	1610-100-016-1610-133	2021	73,093	73,093	23,556 *	23,557
Child Advocacy Development Grant	1610-100-016-1610-133	2021	167,012	167,012		
<u>Total Department of Children and Families</u>				276,980	60,430 *	60,431

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2021

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
<u>Military and Veterans Affairs</u>						
Veterans Transportation	3610-100-067-3610-144	2019	26,000		*	26,000
Veterans Transportation	3610-100-067-3610-144	2020	13,000	8,668	*	13,000
Veterans Transportation	3610-100-067-3610-144	2021	13,000	13,000	*	13,000
Veterans Transportation	3610-100-067-3610-144	2021	26,000	8,664	*	12,996
<u>Total Military and Veteran Affairs</u>				<u>30,332</u>	<u>25,996</u>	<u>64,996</u>
<u>New Jersey Transit</u>						
Bergen County Hackensack Connection Shuttle Grant		2018	593,400	111,483	120,880	349,497
<u>Total New Jersey Transit</u>				<u>111,483</u>	<u>120,880</u>	<u>349,497</u>
<u>Total State Agencies</u>				<u>8,029,050</u>	<u>6,933,518</u>	<u>12,855,193</u>
<u>Other Local Agencies</u>						
Bergen County Special Services		2016	635,173		*	628,848
Venture Program		2017	649,080		*	639,171
Venture Program		2018	607,980		*	603,562
Venture Program		2019	624,000		*	621,000
Venture Program		2020	643,296	428,864	*	638,271
Venture Program		2021	657,000	273,750	*	223,160
				<u>702,614</u>	<u>646,278</u>	<u>3,354,012</u>
Bergen County Improvement Authority		2020	1,563,319		*	1,937,672
Medicaid Peer Grouping		2021	1,244,683	1,244,683	*	996,107
Medicaid Peer Grouping				<u>1,244,683</u>	<u>1,225,652</u>	<u>2,933,779</u>
<u>City of New York, Department of Health and Mental Hygiene</u>						
Cities Readiness Initiative Grant		2007-2008	125,000		*	85,409
					<u>26,149</u>	<u>85,409</u>

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2021

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
Bergen County Special Services						
Youth Complex Education Program		2015	150,000		1,000 *	134,894
Youth Complex Education Program		2016	155,000	132,885	5,094 *	124,496
Youth Complex Education Program		2018	158,000		2,400 *	128,455
Youth Complex Education Program		2018	158,000		6,942 *	128,997
Youth Complex Education Program		2019	161,320		2,149 *	132,599
Youth Complex Education Program		2020	166,160	99,696	85,349 *	141,560
Youth Complex Education Program		2021	169,490	84,745	57,335 *	57,335
			184,441		160,269 *	848,336
NJ Association of County and City Health Officers						
LND COVID-19		2020		132,885		132,885
Total NJ Association of County and City Health Officers				132,885		132,885
Board of Public Utilities						
Clean Energy Administration Program		2020	25,000		7,936 *	7,936
Center for Tech and Civil Life Elections Grant		2020	2,675,984		481,268 *	2,065,628
The IOLTA Fund of the Bar of New Jersey						
IOLTA Fund Grant		2021	15,000	15,000	15,000 *	15,000
Art Therapy Exercise						
TD Bank		2019	1,000		*	
Financial Literacy Education Program		2019	8,000		*	6,710
Financial Literacy Education Program		2020	8,300		6,547 *	8,300
Financial Literacy Education Program		2021	7,970	7,970	6,547 *	15,010
Superior Court of NJ						
Justice Center Project Renovations		2017	100,000		*	
Total Other Local Agencies				2,287,593	2,569,099 *	9,458,015
Total Federal and State Grant Fund:				10,316,643	9,502,617 *	22,313,208

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2021

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
<u>Capital Fund</u>						
<u>Department of Transportation</u>						
State Aid Highway Projects	6320-480-Various	2002-2003	7,181,000		53,375	7,066,206
State Aid Highway Projects	6320-480-Various	2003-2004	7,366,500			3,818,677
State Aid Highway Projects	6320-480-Various	2008-2009	8,145,000		211,008	8,079,647
State Aid Highway Projects	6320-480-Various	2009-2010	8,145,000		393,780	7,944,280
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000		346,316	6,619,678
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000			7,393,938
State Aid Highway Projects	6320-480-Various	2010-2011	10,225,000			7,875,943
State Aid Highway Projects	6320-480-Various	2012-2013	8,103,000			7,342,416
State Aid Highway Projects	6320-480-Various	2013-2014	2,000,000			1,335,402
State Aid Highway Projects	6320-480-Various	2013-2014	8,051,900			6,911,781
State Aid Highway Projects	6320-480-Various	2014-2015	4,663,200			4,663,200
State Aid Highway Projects	6320-480-Various	2014-2015	6,905,000			5,668,561
State Aid Highway Projects	6320-480-Various	2014-2015	1,000,000			1,000,000
State Aid Highway Projects	6320-480-Various	2016-2017	1,000,000	1,516,167	845,037	1,000,000
State Aid Highway Projects	6320-480-Various	2016-2017	6,200,000			5,109,132
State Aid Highway Projects	6320-480-Various	2018-2019	13,524,519	317,635	24,415	10,047,922
State Aid Highway Projects	6320-480-Various	2019-2020	3,045,000	1,790,555		2,311,974
State Aid Highway Projects	6320-480-Various	2019-2020	13,524,519	4,344,608	5,769,373	7,906,482
State Aid Highway Projects	6320-480-Various	2020-2021	13,167,122	3,461,392	3,738,967	3,738,967
State Aid Highway Projects	6320-480-Various	2020-2021	350,000	262,500	232,504	232,504
State Aid Highway Projects	6320-480-Various	2020-2021	600,000			
State Aid Highway Projects	6320-480-Various	2021-2022	13,566,250			
State Aid Highway Projects	6320-480-Various	2021-2022	865,213			
				<u>11,692,857</u>	<u>11,614,775</u>	<u>105,834,206</u>
Local Bridge Bond 2014	6220-572-002	2014	1,000,000			1,000,000
Local Bridge Bond 2018	6220-572-002	2018	1,000,000	1,000,000		
Local Bridge Bond 2018	6220-572-002	2018	2,901,309	1,627,900	560,515	560,515
Local Bridge Bond 2019	6220-572-002	2019	2,700,000	289,683		
Local Bridge Bond 2020	6220-572-002	2020	2,796,709	464,778	346,989	346,989
Local Bridge Bond 2021	6220-572-002	2021	2,758,817			
				<u>3,382,361</u>	<u>907,504</u>	<u>1,907,504</u>
Total Department of Transportation				<u>15,075,218</u>	<u>12,522,279</u>	<u>107,741,710</u>

COUNTY OF BERGEN
Schedule of Expenditures of State Financial Assistance
Year ended December 31, 2021

	<u>Grant Number</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Cash Received</u>	<u>Budgetary Expenditures</u>	<u>MEMO Cumulative Total Expenditures</u>
<u>Department of Environmental Protection</u> Green Acres Program	0200-17-015	2018	1,250,000			*
<u>Total Department of Environmental Protection</u>						*
<u>Department of State</u> Division of Elections: Verified Paper Audit Trial Program		2019	123,500		97,795	*
<u>Total Department of State</u>					97,795	*
<u>Department of Education</u> Securing Our Children's Future Bond Act		2021	25,875,000			*
<u>Total Department of Education</u>						*
<u>Total Capital Fund:</u>				15,075,218	12,620,074	107,741,710
<u>Total State and Other Local Awards:</u>				\$ 25,391,861	22,122,691	130,054,918

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

**COUNTY OF BERGEN
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1. GENERAL

The accompanying schedules of expenditures of awards present the activity of all federal and state financial assistance programs of the County of Bergen. The County is defined in Note 1 to the County's financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies is included on the schedule of expenditures of awards.

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules do not agree with amounts reported in the County's financial statements because encumbrances are not reported in the accompanying schedules. Financial assistance awards are reported in the County's financial statements on a basis of accounting described above as follows:

	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total</u>
Federal and State Grant Fund	\$109,494,230	\$7,241,845	\$2,569,099	\$119,305,174
Current Fund	30,878,000			30,878,000
Trust Fund	12,436,313			12,436,313
General Capital Fund		<u>12,620,074</u>		<u>12,620,074</u>
	<u>\$152,808,543</u>	<u>\$19,861,919</u>	<u>\$2,569,099</u>	<u>\$175,239,561</u>

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 5. SUBRECIPIENT PROGRAMS

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

NOTE 6. INDIRECT COST RATE

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

**COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Section I - Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

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

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

Federal Awards Section

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

Auditee qualified as low-risk auditee? X yes no

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

Internal Control over compliance:

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

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

Identification of major programs:

<u>Assistance</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>Listing Number(s)</u>		
<u>21.019</u>	<u>S425D200027 (A)</u>	<u>Coronavirus Aid, Relief and Economic</u>
<u>21.027</u>	<u>SLRRP1040 (A)</u>	<u>Security Aid (CARES)</u>
<u>21.023</u>	<u>ERA0347 (A)</u>	<u>American Rescue Plan</u>
<u>14.218</u>	<u>B21UC340100 (A)</u>	<u>Emergency Rental Assistance Program</u>
<u>20.513</u>	<u>(B)</u>	<u>Community Development Block Grant</u>
		<u>Enhanced Mobility of Senior and Disabled Individuals</u>

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

**COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)**

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

State Awards Section

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

Auditee qualified as low-risk auditee? X yes no

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

Internal Control over compliance:

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

2. Were significant deficiencies identified that were not considered to be material weaknesses? yes X no

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08, as amended? yes X no

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
6320-480-Various (A)	State Aid DOT Projects
6220-572-002 (A)	Dept. of Transportation Local Bridge Bond
4290-760-046-4227-001 (A)	County Comprehensive Alcohol Program
2525-100-074-2525-027 (A)	Bergen County Early Voting Election Grant

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

COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)

Section II - Schedule of Financial Statement Findings

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

FINANCIAL STATEMENT FINDINGS

NONE

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

NONE

**COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)**

STATUS OF PRIOR YEAR FINDINGS

None

**COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

GENERAL COMMENTS

Contracts and Agreements

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

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

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

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

COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)

Effective July 1, 2010 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 (as amended) is \$17,500 and \$36,000 if there is a certified purchasing agent. On July 1, 2020, the threshold with a qualified purchasing agent was increased to \$44,000.

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

The minutes indicate that bids were requested by public advertising for the following items:

- United States Flags, Black & Gold Spearheads
- Portable Chemical Toilets
- Dead Tree Removal on County Roads
- Calcium Hypochlorite Tablets for Darling County Park Swimming Area
- Various Imprinted Business Stationary Items
- Ford Transit 350 Prosoner Transport Van
- Various Exotic Animal Diets
- Catalog/Plumbing Supplies, Equipment & Accessories
- Veterinary Pharmaceutical, Medical & Surgical Supplies
- Lab Testing Services in Accordance with Above Ground and Underground Storage Tanks
- Removal, Remediation, Refurbishment and Replacement Services of Above Ground and Underground Storage Tanks
- Well Drilling Services
- Catalog/Repair and Service Water & Wastewater Instrument Controls & Pump Systems
- Chemical Control of Aquatic Weeds at Various County Locations
- Mechanical Weed Harvesting & Hydro-Raking at Various Locations
- Plant Material: Supply with Delivery and Installation Options
- Indoor Plants - Maintenance Services
- Auto Body Repair Services of Damaged Vehicles
- Catalog/Golf Accessories
- Darlington Golf Course Food Concession
- Ford Expedition Limited Edition
- Purchase and Installation of 250KW Diesel Generator
- Removal & Sanitary Disposal of Deer Carcasses from Bergen County Roads
- Catalog/Playground Equipment & General Parts & Supplies
- Removal & Sanitary Disposal of Animal Carcasses from Bergen County Animal Care and Adoption Center
- Removal of Felled Trees Located at Van Buskirk Island Historic Site
- Maintenance and Repair Services for Automotive Fuel Management Systems, Pumps and Tanks
- Catalog/Stone Products
- Catalog/Golf Range Equipment
- Testing, Inspection & Repair Services of Fire Related Sprinkler Systems
- All Terrain Vehicles
- General Contracting Services - North Region
- General Contracting Services - South Region
- Job Order Contracting HV AC North Region

COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)

Job Order Contracting HV AC South Region
Paving and Site Work Including Utility Work - North Region
Paving and Site Work Including Utility Work - South Region
Catalog/Furnish and Deliver Stihl Outdoor Power Tools & Accessories
Chevrolet Bolt EV and EUV
Dead Tree Removal - Municipal Roads - COOP
Catalog/Equipment Repairs: Parts and Service
Catalog/High Security Credentialing Systems
Catalog/Crime Scene Equipment & Supplies
Language Wiretap Translation/Interpretation
Roadway Concrete Sand and Grit
Catalog/Electrical Supplies and Equipment
HOTSHOT Food Delivery Vehicle
Catalog/Electric Lamps & Related Equipment
Various Bagged Ice Melt Products
Security Locks, Related Hardware Catalog and Locksmith Services
Industrial and Utility Electrical Part
Provide & Deliver Meals on Wheels
Catalog/SWAT Equipment
Roadway Rock Salt
Collaborative Response Graphics
Provide & Deliver Congregate Meal Program
Catalog/Parts & Accessories - Automotive & Heavy Duty Equipment, Diesel Engines
Repair Services for Large Scale Motorized Vehicles, Equipment and Diesel Engines
Irrigation Parts and Repair Services
Anti-Icing and De-Icing Liquid Products
Fencing: Furnish, Deliver and Install
Catalog/Landscape Supplies
Roof Repair, Replacement & Maintenance
Helicopter Services
Mosquito Control Products
Ford Transit 350 15-Passenger Wagon
Bergen County Rowing Center at Riverside Park
Preliminary Engineering Phase for the Replacement of the East Anderson Street/Cedar Lane
Bridge Over the Hackensack River in the City of Hackensack & Township of Teaneck
Maintenance & Structural Repair on the Court Street and Kingsland Avenue Bridges
Restoration of the Wild Duck Pond in the Village of Ridgewood
New Park Amenities at Riverside County Park South
Bergen County Jail Roof Replacement
Intersection Improvements, Kinderkamack Rd & Jefferson Street
County Aid Resurfacing Program
Installation of Kayak Launch at Van Buskirk Island
Replacement of Greenwood Avenue Bridge over Goffle Brook
Darlington Golf Course Driving Range Netting Replacement
Rockleigh Property Demolition Project, County of Bergen
Losen Slote Back Flow Preventer Project
High Friction Road Surface Treatment

**COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)**

Resolutions were adopted authorizing the awarding of contracts and agreements for "Professional Services" N.J.S. 40A:11-5.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any material or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violation existed. No violations were disclosed.

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

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**COUNTY OF BERGEN
GENERAL COMMENTS & RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

COMMENTS

DEPARTMENTS:

Animal Shelter

1. There is a deficit in the reconciled cash balance as of December 31, 2021 in the amount of \$1,017.

Central Municipal Court

1. There are 243 tickets assigned over 180 days on the December Monthly Management Report.

Department of Public Works - Operations

1. There are instances in which data entered into manual ledgers does not agree to supporting documentation.

RECOMMENDATIONS

DEPARTMENTS:

Animal Shelter

1. That more care be taken to ensure sufficient funds are available prior to the issuance of checks.

Central Municipal Court

1. That tickets assigned over 180 days be recalled and re-issued by the Court.

Department of Public Works - Operations

1. More care should be taken when entering the permit information into multiple manual ledgers to ensure that all manual ledgers agree.

**COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021
(continued)**

STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS

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

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

Very truly yours,



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



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

May 24, 2022