

**COUNTY OF BERGEN**

**Financial Statements  
with Additional Financial Information**

**December 31, 2023**

**(With Independent Auditor's Report Thereon)**

COUNTY OF BERGEN, N.J.

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**COUNTY OF BERGEN**

**STATE OF NEW JERSEY**

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**PART I**

**REPORT OF AUDIT ON FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2023**



**WIELKOTZ & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2023 and 2022, the related statement of operations and changes in fund balance – regulatory basis for the years then ended, and the related statement of revenues – regulatory basis and the statement of expenditures – regulatory basis of the various funds for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the accompanying financial statements referred to above do not present fairly the financial position of each fund of the County of Bergen as of December 31, 2023 and 2022, or changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") and Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of 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, 2023 and 2022, 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, 2023 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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





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

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

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

***Other Matters***

***Other Information***

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


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

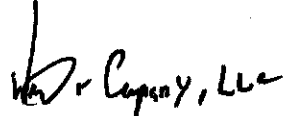
presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2024 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

June 5, 2024



## COUNTY OF BERGEN

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

## CURRENT FUND

AS OF DECEMBER 31, 2023 and 2022

<u>ASSETS</u>	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
Cash and Cash Equivalents	A-4	\$ 122,288,157	\$ 166,375,702
Investments	A-5	92,250,000	80,250,000
Imprest and Change Funds	A-6	9,460	9,460
		<u>214,547,617</u>	<u>246,635,162</u>
Receivables with Full Reserves:			
Miscellaneous Receivables	A-9	-	2,302
Due from Bergen County Improvement Authority	A-10	1,938,725	2,725,000
Due from Bergen County Community College	A-11	-	100,000
Interfunds	A-12	5,925	131,639
Prepaid Liability - Payroll Taxes	A-13	75,313	95,403
		<u>2,019,963</u>	<u>3,054,344</u>
Total Current Fund Assets		<u>216,567,580</u>	<u>249,689,506</u>
Federal and State Grant Fund:			
Interfunds Receivable	A-26	66,564,759	126,194,646
Federal and State Grants Receivable	A-27	61,509,501	59,259,336
Total Federal and State Grant Fund Assets		<u>128,074,260</u>	<u>185,453,982</u>
Total Assets		<u>\$ 344,641,840</u>	<u>\$ 435,143,488</u>

## COUNTY OF BERGEN

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

## CURRENT FUND

AS OF DECEMBER 31, 2023 and 2022

		<u>2023</u>	<u>2022</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Liabilities:			
Appropriation Reserves	A-3, A-16	\$ 40,198,825	\$ 24,441,444
Contracts Payable	A-17	9,691,731	9,453,278
Encumbrances Payable	A-18	7,163,746	7,000,352
Accounts Payable	A-19	217,329	357,746
Other Reserves	A-20	3,157,351	3,171,726
Reserve for Jail Expansion	A-21	6,713,296	4,048,196
Reserve for Elections	A-22	933,566	
Reserve for P-Card	A-23	-	9,288
Reserve for Rockleigh ICF Closing	A-24	982,097	548,901
Deferred Revenue	A-25	130,501	
Interfunds	A-12	66,565,735	127,625,229
Total Liabilities		<u>135,754,177</u>	<u>176,656,160</u>
Reserve for Receivables	Contra	2,019,963	3,054,344
Fund Balance	A-1	<u>78,793,440</u>	<u>69,979,002</u>
Total Current Fund Liabilities, Reserves and Fund Balance		<u>216,567,580</u>	<u>249,689,506</u>
Federal and State Grant Fund:			
Encumbrances Payable	A-28	22,237,083	33,857,908
Reserve for Federal and State Grants	A-29	105,634,445	151,458,631
Unappropriated Grants	A-30	<u>202,732</u>	<u>137,443</u>
Total Federal and State Grant Fund Liabilities and Reserves		<u>128,074,260</u>	<u>185,453,982</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 344,641,840</u>	<u>\$ 435,143,488</u>

See accompanying notes to the financial statements.

## COUNTY OF BERGEN

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

## CURRENT FUND

FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Revenue and Other Income Realized:		
Fund Balance Utilized	\$ 36,698,617	\$ 29,763,022
Miscellaneous Revenues Anticipated	185,388,492	253,282,200
Receipts from Current Taxes	481,023,278	448,377,089
Receipts from Delinquent Taxes		894,486
Miscellaneous Revenues not Anticipated	22,852,843	5,928,330
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	12,429,764	16,498,961
Accounts Payable Cancelled	38,322	206,685
Cancelled Appropriated Grant Reserves	2,353,027	5,971,840
Interfund Returned	131,639	
Prepaid Payroll Taxes Applied	95,403	362,367
Due from County Treasurer	2,302	9,674
Contracts Payable Cancelled	32,258	73,169
	<u>741,045,945</u>	<u>761,367,823</u>
Expenditures:		
Budget Appropriations - Original Budget	665,105,268	702,409,472
Added by N.J.S.A. 40A:4-89	26,706,522	17,097,683
Other Charges to Income:		
Interfunds Advanced	5,925	373,198
Prepaid Liability - Payroll Taxes	75,313	95,403
Other Reserves		178,484
Due from Bergen County Community College		100,000
Due from County Treasurer		2,302
Refunds	1,311,278	
Cancelled Grants Receivable	2,328,584	5,867,355
	<u>695,532,890</u>	<u>726,123,897</u>
Total Expenditures	<u>695,532,890</u>	<u>726,123,897</u>
Excess in Operations	45,513,055	35,243,926
Fund Balance, January 1	<u>69,979,002</u>	<u>64,498,098</u>
	115,492,057	99,742,024
Utilized as Anticipated Revenue	<u>36,698,617</u>	<u>29,763,022</u>
Fund Balance, December 31	<u>\$ 78,793,440</u>	<u>\$ 69,979,002</u>

See accompanying notes to the financial statements.

COUNTY OF BERGEN  
STATEMENT OF REVENUES - REGULATORY BASIS  
CURRENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	36,698,617	36,698,617	
Miscellaneous Revenues:			
<i>Local Revenues:</i>			
Register of Deeds	2,493,000	2,248,268	(244,732)
Surrogate	469,000	771,925	302,925
Sheriff	2,300,000	2,455,891	155,891
Interest on Investments and Deposits	3,405,000	11,971,361	8,566,361
Park Fees and Revenue	2,000,000	1,505,676	(494,324)
Golf Fees and Revenues	10,330,000	12,979,521	2,649,521
Realty Transfer Fees	13,700,000	9,414,621	(4,285,379)
State of NJ - Court Lease	128,016	128,016	
Central Municipal Court	281,000	331,429	50,429
Election Ballot Printing	1,185,000	937,776	(247,224)
Reimbursement from State of NJ for State Prisoners held in County Jails	1,858,450	3,759,799	1,901,349
Police and Fire Academy Fees	280,000	371,907	91,907
Reimbursement for In-Kind Grants	2,600,000	4,164,401	1,564,401
Animal Shelter Contracts	1,100,000	1,196,063	96,063
Animal Center - Other Fees	91,000	5,446	(85,554)
Shared Services Health Agreements	1,900,000	1,097,257	(802,743)
Shared Services Health Agreements - Kearny	35,500	-	(35,500)
Shared Services Health Agreements - 40 Passaic Street	181,000	189,512	8,512
Interlocal - Interboro Regional Communication Network	300,000	150,000	(150,000)
	<u>44,636,966</u>	<u>53,678,869</u>	<u>9,041,903</u>
<i>State Aid:</i>			
County College Bonds - (N.J.S.A. 18A:64A-22.6)	1,981,631	2,020,472	38,841
<i>State Assumptions of Costs:</i>			
Social and Welfare Services (c.66, P.L. 1990):			
Supplemental Social Security Income	1,353,987	1,536,394	182,407
DDD Assessment Program	183,000	147,064	(35,936)
	<u>1,536,987</u>	<u>1,683,458</u>	<u>146,471</u>
<i>Public and Private Programs:</i>			
Area Plan Grant	9,813,856	9,813,856	
Comprehensive Cancer Control Program	99,690	99,690	
Child Interagency Coordinating Council	36,874	36,874	
WFNJ - Transportation Services	114,461	114,461	
Bioterrorism (PHILEP) Program	748,720	748,720	
Mental Health Law Project	269,902	269,902	
IOLTA Fund of the Bar of NJ	15,000	15,000	
2022 Area Plan Grant - Additional Funds	60,874	60,874	
Homeless Management Information Systems	20,000	20,000	

## COUNTY OF BERGEN

## STATEMENT OF REVENUES - REGULATORY BASIS

## CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Realized	Excess or (Deficit)
<i>Public and Private Programs (continued):</i>			
Social Services For the Homeless	1,145,300	1,145,300	
County History Partnership Program	94,100	94,100	
Local Arts Program	319,400	319,400	
FY23 Emergency Management Agency Assistance	55,000	55,000	
Hazard Mitigation Grant Program	315,000	315,000	
State Community Partnership Grant	1,125,145	1,125,145	
Respite Care Program	692,940	692,940	
Enhance Mobility of Senior & Individuals with Disabilities	150,000	150,000	
Medicare Improvements for Patients and Providers Act	40,000	40,000	
FY22 Sheriff Body Armor	27,412	27,412	
FY22 Prosecutor Body Armor	6,087	6,087	
FY22 Prosecutor Body Camera	1,000,000	1,000,000	
Senior Citizen & Disabled Residence Transportation	2,295,839	2,295,839	
Cancer Education & Early Detection	22,088	22,088	
Creative Aging Initiative Grant	10,000	10,000	
NJACCHO Enhancing Public Health Infrastructure	2,697,028	2,697,028	
Congressional PDM Program - Bergen County Drainage Project	250,000	250,000	
Public Safety Answering Point (PSAP)	2,105,506	2,105,506	
Medicaid PEER Grouping	748,656	748,656	
County Comprehensive Alcohol Program	1,133,714	1,133,714	
Spring House for Women - Drug Court	100,720	100,720	
Child Advocacy Development Grant	184,524	184,524	
Early Intervention Program - Special Child Health Case Management	3,300	3,300	
Alternative to Domestic Violence - Additional	69,588	69,588	
Justice Assistance Grant FY18	155,705	155,705	
Urban Area Security Initiative - Additional Funds	12,750	12,750	
Stop Violence Against Women Act	52,500	52,500	
State Health Insurance Program	42,000	42,000	
Federal Highway Admin - East Anderson Street Bridge - Additional	366,520	366,520	
Tuberculosis Control - 2022 Additional Funds	68,290	68,290	
Senior Farmers Market	30,464	30,464	
County Environmental Health Act	213,456	213,456	
Stand Down	7,000	7,000	
Sustained Enforcement Grant	95,000	95,000	
Victims of Crime	341,826	341,826	
Personal Assistance Services Program - Bergen & Hudson	93,564	93,564	
Sub-Regional Transportation Planning Program	198,164	198,164	
Sub-Regional Transportation Planning - Intern	15,000	15,000	
Human Service Advisory Council	66,499	66,499	
Visions Program	101,001	101,001	
Alternative to Domestic Violence	871,848	871,848	
Victim Assistance Grant Program	275,000	275,000	
Homeless Management Information System	100,693	100,693	

## COUNTY OF BERGEN

## STATEMENT OF REVENUES - REGULATORY BASIS

## CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Realized	Excess or (Deficit)
<i>Public and Private Programs (continued):</i>			
HUD - Veteran's Supportive Housing	88,415	88,415	
Detection & Mitigation of COVID 19 in Confinement Facilities	163,747	163,747	
COVID-19 Supplemental Vaccination - Additional Funds	65,000	65,000	
USMS Regional Fugitive Task Force	15,500	15,500	
FY23 County Re-Entry Coordinators	100,000	100,000	
NJ Promise - Children's Interagency Coordinating Council	5,000	5,000	
NJACCHO Enhancing Public Health Infrastructure	2,696,983	2,696,983	
Justice Assistance Grant FY20	92,809	92,809	
Operation Helping Hand	105,263	105,263	
2023 Veterans Transportation	26,000	26,000	
Seal Asset Tracking Grant	69,376	69,376	
Early Intervention Services	2,626,137	2,626,137	
Case Management	145,347	145,347	
National Council on Aging	30,000	30,000	
2023 Municipal Alliance Program	317,346	317,346	
2023 Municipal Alliance Program - Youth Leadership	82,687	82,687	
Personal Assistance Services Program	5,148	5,148	
Cancer Education & Early Detection	306,226	306,226	
County Health Infrastructure Program	2,109,961	2,109,961	
Local Public Health Overdose Fatality Teams	75,000	75,000	
Tuberculosis Control Program	287,808	287,808	
FY24 Jail Medication Assisted Treatment	412,931	412,931	
Peer Recovery Specialist	75,000	75,000	
Transitional Living for Homeless Youth	232,547	232,547	
Basic Center Program	197,000	197,000	
2024 Bioterrorism (PHILEP) Program	458,682	458,682	
Clean Communities Program	174,462	174,462	
2024 Right to Know Program	21,869	21,869	
Justice Assistance Grant Program	144,538	144,538	
Workfirst NJDOL - Bergen One Stop Center	40,000	40,000	
Special Population Grant	150,000	150,000	
Childhood Lead	375,968	375,968	
Children Interagency Coordinator Council	39,455	39,455	
Job Access & Reverse Commute	150,000	150,000	
Unified Child Care - Additional 2022	8,452	8,452	
2024 Unified Child Care	2,164,967	2,164,967	
FY23 State Homeland Security Grant	362,322	362,322	
FY23 Urban Areas Security Initiative	854,000	854,000	
FY21 Justice Assistance Grant	114,214	114,214	
FY22 Justice Assistance Grant	93,686	93,686	
Youth Complex Education Program	179,055	179,055	
2024 Venture Program	669,445	669,445	
FY24 County Re-Entry Coordinators	100,000	100,000	



## COUNTY OF BERGEN

## STATEMENT OF REVENUES - REGULATORY BASIS

## CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	Realized	Excess or (Deficit)
<i>Public and Private Programs (continued):</i>			
FY24 State Criminal Alien Assistance - SCAAP	783,843	783,843	
FY23 COPS Grant	954,000	954,000	
Title IV-D Child Support Enforcement System	171,945	171,945	
Mental Health Board Administration	12,000	12,000	
Tick Surveillance Program	12,000	12,000	
	<u>49,844,626</u>	<u>49,844,626</u>	<u>-</u>
<i>Other Special Items:</i>			
Added and Omitted Taxes	1,544,520	1,544,520	
Justice Center Parking	68,000	152,890	84,890
Sheriff - Outside Service Administrative Fees	670,000	649,077	(20,923)
Public Health Priority Funding	5,850,000	3,883,934	(1,966,066)
Register of Deeds - P.L. 2001 C370	3,400,000	2,006,897	(1,393,103)
Surrogate - P.L. 2001 C370	650,000	1,161,340	511,340
Sheriff - P.L. 2001 C370	250,000	250,000	
Shared Services Police Services	350,000	532,792	182,792
Medicare Part D Reimbursement	612,080	37,985	(574,095)
Housing Authority Lease	197,000	107,634	(89,366)
Health Department - Spring House Medicare Revenues	164,000	124,399	(39,601)
Health Department - Alcohol Recovery Medicare Revenues	135,000	23,112	(111,888)
<i>Other Special Items (continued):</i>			
Interlocal - 911 Agreement - Garfield	300,000	300,000	
Interlocal - 911 Agreement - Ridgefield	212,160	212,160	
Interlocal - 911 Agreement - Palisades Park	160,000	280,000	120,000
Interlocal - 911 Agreement - Lodi	324,000	324,730	730
Interlocal - 911 Agreement - Leonia	171,130	171,130	
Interlocal - 911 Agreement - Wyckoff	191,017	191,017	
Interlocal - 911 Agreement - Midland Park	137,000	148,730	11,730
Interlocal - 911 Agreement - Demarest	67,569	67,569	
Bergen County Improvement Authority - Loan Repayment	2,725,000	786,275	(1,938,725)
BCIA - New Bridge Medical Center - Rental	2,400,000	2,400,000	
Passaic County Inmates	20,459,700	20,710,040	250,340
Intoxicated Driver Program Fees	243,000	207,507	(35,493)
Interlocal - JDC Revenue Passaic & Union County	210,523	288,755	78,232
Interlocal - Board of Social Services Payroll & Purchasing	20,000	27,602	7,602
Interlocal - Board of Social Services - Rental of County Facility	80,000	81,859	1,859
Title IVD Reimbursements	615,000	1,692,510	1,077,510
Planning and Engineering Subdivision Fees	162,000	196,603	34,603
American Rescue Plan - Revenue Loss	39,600,000	39,600,000	
	<u>81,968,699</u>	<u>78,161,067</u>	<u>(3,807,632)</u>

**COUNTY OF BERGEN**  
**STATEMENT OF REVENUES - REGULATORY BASIS**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budget	Realized	Excess or (Deficit)
Total Miscellaneous Revenues Anticipated	179,968,909	185,388,492	5,419,583
Subtotal General Revenues	216,667,526	222,087,109	5,419,583
Amount to be Raised by Taxation	481,023,278	481,023,278	
Budget Totals	\$ 697,690,804	703,110,387	5,419,583
Miscellaneous Revenues not Anticipated (Nonbudget)		22,852,843	
		\$ 725,963,230	

See accompanying notes to the financial statements.

**COUNTY OF BERGEN**  
**STATEMENT OF REVENUES - REGULATORY BASIS**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Miscellaneous Revenue Not Anticipated:	
Bail Bond Forfeitures	3,000
PILOT Program	732,717
Miscellaneous	75,653
Reimbursement - Indirect Costs	855,909
Interest - Clerk	17,131
Title IV D BC Probation Reimbursement	1,253
Paymode X ACH Rebates	53,498
Jury Duty	93
Charging Stations	1,023
COOP Administration Fee	656,778
Central Municipal Court	55,955
Economic Development Job Fair Sponsorship	500
County Option Hospital Tax	4,974,336
Lawsuit Settlements	500
Insurance Claims and Reimbursements	10,963,804
Inspection Fees	59,484
Drain Connect Filing Fees	7,150
Filing Fees - Construction Board	6,100
NJ-Insurance Franchise Tax	3,484
Miscellaneous Police Services	1,347
Ambulance Services	726,098
Bergen Tech School Security	623,742
Medical Examiner - Autopsy Protocol	12,283
Division of Consumer Affairs	127,337
9-1-1 Dispatch Service	267,377
Sheriff US Marshall	752,645
Sheriff Miscellaneous	1,060
Sheriff Work Release Program	4,100
Prosecutor Miscellaeous	20,868
General Services Reimbursements	10,000
Scrap Metal	8,036
Vending Machines	31,119
Recycling Revenue	25,560
39 Hudson Street	55,234
College Shuttle	138,200
Heavy Hauling	1,250
Sale of County Assets	111,899
Various Rental Income	4,509
Comm Trans - Advertising	1,500
Health/American Dream Fee	125,800
Industrial Health	928,345
Mental Health	297
State Aid - Office on Aging	58,000
ADV - Client Fees	321
Human Services Miscellaneous	1,231

**COUNTY OF BERGEN**  
**STATEMENT OF REVENUES - REGULATORY BASIS**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Prior Year Credit	267,747
Phone Reimbursement	14,338
DPW - Motor Fuel Income	55,330
Payment in Lieu of Taxes	<u>8,902</u>
	\$ <u><u>22,852,843</u></u>

COUNTY OF BERGEN  
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
<b>OPERATIONS:</b>					
<i>Legislative Branch</i>					
Board of Commissioners:					
Salaries and Wages	203,166	268,166	263,120	5,046	
Clerk of the Board:					
Salaries and Wages	904,430	774,430	737,633	36,797	
Other Expenses	321,250	321,250	265,967	55,283	
<i>Total Legislative Branch</i>	<u>1,428,846</u>	<u>1,363,846</u>	<u>1,266,720</u>	<u>97,126</u>	
<i>Executive Branch</i>					
County Executive:					
Salaries and Wages	1,325,651	1,330,651	1,266,277	64,374	
Other Expenses	37,400	37,400	36,605	795	
<i>Total County Executive</i>	<u>1,363,051</u>	<u>1,368,051</u>	<u>1,302,882</u>	<u>65,169</u>	
<b>Department of Administration and Finance</b>					
Division of Treasury:					
Salaries and Wages	1,187,878	1,087,878	1,047,519	40,359	
Other Expenses	37,300	37,300	24,985	12,315	
Division of Fiscal Operations:					
Salaries and Wages	1,110,034	1,050,034	915,633	134,401	
Other Expenses	3,047,124	3,047,124	2,325,390	721,734	
Division of Personnel:					
Salaries and Wages	893,927	846,927	846,925	2	
Other Expenses	44,728	44,728	40,159	4,569	
Division of Purchasing:					
Salaries and Wages	738,076	738,076	705,824	32,252	
Other Expenses	56,001	56,001	23,244	32,757	
Division of Information Technology:					
Salaries and Wages	1,491,311	1,426,311	1,374,658	51,653	
Other Expenses	1,180,375	1,180,375	1,154,857	25,518	
Division of Public Information:					
Salaries and Wages	303,550	288,550	247,744	40,806	
Other Expenses	15,000	15,000	10,967	4,033	
Division of Risk Management:					
Salaries and Wages	207,034	215,034	215,030	4	
Other Expenses	1,707,250	1,707,250	1,707,250		

COUNTY OF BERGEN  
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Insurance - Other Expenses	7,332,896	7,332,896	6,020,523	1,312,373	
Health Benefits	113,524,100	113,524,100	105,713,327	7,810,773	
Workers' Compensation	7,655,760	7,655,760	4,609,324	3,046,436	
Economic Development					
Salaries and Wages	383,793	383,793	382,441	1,352	
Other Expenses	199,750	199,750	121,854	77,896	
Central Municipal Court:					
Salaries and Wages	919,036	819,036	796,816	22,220	
Other Expenses	21,500	23,500	22,348	1,152	
Salary Adjustment:					
Salaries and Wages	1,000,000	1,000,000	713,576	286,424	
Termination Pay:					
Salaries and Wages	1,000,000	1,000,000	684,857	315,143	
Out-of-County College Reimbursement	110,000	110,000	58,002	51,998	
Total Department of Administration and Finance	144,166,423	143,789,423	129,763,253	14,026,170	
Department of Health					
Division of Public Health:					
Salaries and Wages	2,814,573	2,764,573	441,088	2,323,485	
Other Expenses	436,795	436,795	243,786	193,009	
Division of Mental Health:					
Salaries and Wages	1,374,667	1,271,667	760,076	511,591	
Other Expenses	611,960	714,960	539,974	174,986	
Aid to Mental Health:					
Other Expenses	1,863,431	1,863,431	1,849,894	13,537	
Environmental Health:					
Salaries and Wages	510,407	510,407	139,891	370,516	
Other Expenses	366,900	366,900	242,133	124,767	
Public Health Priority Funding					
Salaries and Wages	900,000	900,000	900,000		
Other Expenses	35,000	35,000	13,296	21,704	

**COUNTY OF BERGEN**  
**STATEMENT OF EXPENDITURES - REGULATORY BASIS**

**CURRENT FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Shared Services Health Agreements:					
Salaries and Wages	1,657,686	1,657,686	1,657,686		
Other Expenses	50,000	50,000	12,857	37,143	
Division of Animal Center:					
Salaries and Wages	2,213,530	2,163,530	1,919,834	243,696	
Other Expenses	863,985	863,985	763,298	100,687	
Total Department of Health	<u>13,698,934</u>	<u>13,598,934</u>	<u>9,483,813</u>	<u>4,115,121</u>	
Department of Human Services:					
Division of Family Guidance:					
Salaries and Wages	4,845,653	4,685,653	4,275,052	410,601	
Other Expenses	396,462	396,462	337,347	59,115	
Division of Community Services:					
Salaries and Wages	2,262,888	2,262,888	1,965,188	297,700	
Other Expenses	3,875,277	3,875,277	3,502,846	372,431	
Division of Senior Services:					
Salaries and Wages	1,529,577	1,529,577	932,181	597,396	
Other Expenses	1,993,673	1,993,673	1,467,862	525,811	
Juvenile Detention Center:					
Salaries and Wages	2,259,749	2,199,749	2,154,240	45,509	
Other Expenses	234,550	294,550	258,523	36,027	
Total Department of Human Services	<u>17,397,829</u>	<u>17,237,829</u>	<u>14,893,239</u>	<u>2,344,590</u>	
Department of Law:					
Salaries and Wages	2,349,903	2,287,903	2,189,566	98,337	
Other Expenses	77,400	87,400	79,968	7,432	
Office of the Inspector General:					
Salaries and Wages	325,711	257,711	207,451	50,260	
Other Expenses	3,000	3,000	1,186	1,814	
Office of Mental Health Law:					
Salaries and Wages	260,441	260,441	213,651	46,790	
Other Expenses	11,000	11,000	1,628	9,372	
Mental Patients in State Institutions:					
Other Expenses - County Share	375,000	375,000	228,140	146,860	
DMHAS Greystone Hospital County Residents - County Share	2,994,042	2,994,042	2,994,042		
NJ Division of Mental Health - DMAS Costs - County Share	261,083	261,083	261,083	261,083	
Total Department of Law	<u>6,657,580</u>	<u>6,537,580</u>	<u>5,915,632</u>	<u>621,948</u>	

COUNTY OF BERGEN  
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Department of Public Safety					
Division of Safety and Security:					
Salaries and Wages	2,980,101	2,980,101	2,949,334	30,767	
Other Expenses	95,500	95,500	73,211	22,289	
Division of Weights and Measures:					
Salaries and Wages	1,144,108	1,144,108	1,109,339	34,769	
Other Expenses	19,267	19,267	11,267	8,000	
Division of the Medical Examiner:					
Salaries and Wages	899,912	899,912	865,959	33,953	
Other Expenses	1,274,545	1,274,545	1,247,467	27,078	
Division of Emergency Management:					
Salaries and Wages	1,349,899	1,626,899	1,611,372	15,527	
Other Expenses	251,610	306,610	271,525	35,085	
Division of Public Safety Oper 911-Dispatch:					
Salaries and Wages	4,673,959	4,673,959	4,624,907	49,052	
Other Expenses	1,868,800	1,868,800	1,805,451	63,349	
Division of Law and Public Safety:					
Salaries and Wages	1,303,860	1,353,860	1,309,763	44,097	
Other Expenses	406,515	406,515	358,645	47,870	
Total Department of Public Safety	16,268,076	16,650,076	16,238,240	411,836	
Department of Public Works					
Division of General Services:					
Salaries and Wages	5,061,283	5,061,283	4,950,723	110,560	
Other Expenses	10,046,953	10,046,953	8,863,391	1,183,562	
Division of Mechanical Services:					
Salaries and Wages	1,259,743	1,259,743	1,178,603	81,140	
Other Expenses	4,012,300	4,012,300	3,406,229	606,071	
Division of Administration:					
Salaries and Wages	602,819	532,819	360,911	171,908	
Other Expenses	13,450	13,450	5,225	8,225	
Division of Operations:					
Salaries and Wages	2,050,873	-	2,036,495	14,378	
Other Expenses	4,224,400	4,224,400	3,821,214	403,186	



COUNTY OF BERGEN  
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Division of Community Transportation:					
Salaries and Wages	749,856	749,856	467,100	282,756	
Other Expenses	419,125	419,125	332,233	86,892	
Division of Mosquito Control:					
Salaries and Wages	993,489	943,489	831,906	111,583	
Other Expenses	391,490	391,490	289,037	102,453	
Total Department of Public Works	29,825,781	29,705,781	26,543,067	3,162,714	
Department of Parks					
Division of Cultural and Historic Affairs:					
Salaries and Wages	339,552	350,552	349,573	979	
Other Expenses	34,100	34,100	30,412	3,688	
Division of Parks and Recreation:					
Salaries and Wages	6,295,787	6,680,787	6,640,136	40,651	
Other Expenses	4,484,900	4,564,900	4,443,993	120,907	
Division of Land Management					
Salaries and Wages	70,000	70,000	6,709	70,000	
Other Expenses	10,000	10,000		3,291	
Division of Golf Courses:					
Salaries and Wages	4,278,515	4,368,515	4,262,922	105,593	
Other Expenses	1,542,900	1,697,900	1,530,540	167,360	
Total Department of Parks	17,055,754	17,776,754	17,264,285	512,469	
Department of Planning and Economic Development					
Division of Construction Board Appeals:					
Other Expenses	375	375	110	265	
Division of Planning and Economic Development:					
Salaries and Wages	1,100,819	1,140,819	1,077,797	63,022	
Other Expenses	37,760	37,760	24,884	12,876	
Division of Engineering:					
Salaries and Wages	2,086,242	1,980,242	1,850,036	130,206	
Other Expenses	118,382	118,382	97,083	21,299	
Division of Transportation Planning:					
Other Expenses	20,000	20,000		20,000	
Total Department of Planning and Economic Development	3,363,578	3,297,578	3,049,910	247,668	
Total Executive Branch	249,797,006	249,962,006	224,454,321	25,507,685	

**COUNTY OF BERGEN**  
**STATEMENT OF EXPENDITURES - REGULATORY BASIS**

**CURRENT FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
<b>Educational Agencies</b>					
Office of the Superintendent of Schools:					
Salaries and Wages	461,030	461,030	445,914	15,116	
Other Expenses	33,425	33,425	22,284	11,141	
Bergen County Vocational Schools:					
Other Expenses	34,775,742	34,775,742	34,675,876	99,866	
Bergen County Community College:					
Other Expenses	23,525,602	23,525,602	23,525,602		
Bergen County Special Services School:					
Other Expenses	11,162,994	11,162,994	11,162,994		
<b>Total Educational Agencies</b>	<b>69,958,793</b>	<b>69,958,793</b>	<b>69,832,670</b>	<b>126,123</b>	
<b>Constitutional Officers</b>					
Office of the County Surrogate:					
Salaries and Wages	2,188,506	2,213,506	2,213,496	10	
Other Expenses	80,791	80,791	74,999	5,792	
Office of the County Clerk:					
Salaries and Wages	2,941,321	2,941,321	2,912,985	28,336	
Other Expenses	344,150	344,150	249,662	94,488	
Office of the County Clerk - Elections:					
Salaries and Wages	251,340	251,340	251,338	2	
Other Expenses	2,561,400	2,561,400	2,528,356	33,044	
Office of the County Prosecutor:					
Salaries and Wages	31,955,955	31,880,955	31,440,923	440,032	
Other Expenses	1,810,000	1,810,000	1,560,583	249,417	
Office of the County Sheriff:					
Salaries and Wages	29,465,576	29,385,576	26,922,065	2,463,511	
Other Expenses	1,309,000	1,409,000	928,258	480,742	
Bureau of Identification - Sheriff:					
Salaries and Wages	5,761,061	5,761,061	4,705,738	1,055,323	
Other Expenses	349,000	499,000	327,508	171,492	
County Jail - Sheriff:					
Salaries and Wages	16,532,208	16,532,208	13,408,784	3,123,424	
Salaries and Wages - American Rescue Plan	12,356,300	39,600,000	39,600,000		
Other Expenses	39,600,000	12,106,300	8,618,957	3,487,343	
<b>Total Constitutional Officers</b>	<b>147,506,608</b>	<b>147,376,608</b>	<b>135,743,652</b>	<b>11,632,956</b>	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Other Boards and Agencies					
Board of Social Services - Welfare Administration - County Share	9,065,371	9,065,371	9,065,371		
Temp. Assistance to Needy Families - County Share	109,718	109,718	109,718		
Supplemental Security Income - State Share	1,353,986	1,353,986	1,310,000	43,986	
Board of Taxation					
Salaries and Wages	656,911	686,911	686,039	872	
Board of Elections					
Salaries and Wages	1,525,561	1,525,561	1,525,518	43	
Other Expenses	604,505	604,505	425,113	179,392	
Superintendent of Elections					
Salaries and Wages	704,451	704,451	563,485	140,966	
Other Expenses	638,420	638,420	580,890	57,530	
Commissioner of Registration					
Salaries and Wages	1,503,453	1,503,453	1,380,348	123,105	
Other Expenses	547,000	547,000	457,159	89,841	
<b>Total Other Boards and Agencies</b>	<b>16,709,376</b>	<b>16,739,376</b>	<b>16,103,641</b>	<b>635,735</b>	
Public and Private Programs					
Matching Funds for Grants					
Area Plan Grant	115,000	115,000		115,000	
Comprehensive Cancer Control Program	9,813,856	9,813,856	9,813,856		
Child Interagency Coordinating Council	99,690	99,690	99,690		
WFNJ - Transportation Services	36,874	36,874	36,874		
Bioterrorism (PHILEP) Program	114,461	114,461	114,461		
Mental Health Law Project	748,720	748,720	748,720		
IOLTA Fund of the Bar of NJ	269,902	269,902	269,902		
2022 Area Plan Grant - Additional Funds	15,000	15,000	15,000		
Homeless Management Information Systems	60,874	60,874	60,874		
Social Services For the Homeless	20,000	20,000	20,000		
County History Partnership Program	1,145,300	1,145,300	1,145,300		
Local Arts Program	94,100	94,100	94,100		
FY23 Emergency Management Agency Assistance	319,400	319,400	319,400		
Hazard Mitigation Grant Program	55,000	55,000	55,000		
State Community Partnership Grant	315,000	315,000	315,000		
Respite Care Program	1,125,145	1,125,145	1,125,145		
	692,940	692,940	692,940		

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Public and Private Programs (continued)					
Enhance Mobility of Senior & Individuals with Disabilities	150,000	150,000	150,000		
Medicare Improvements for Patients and Providers Act	40,000	40,000	40,000		
FY22 Sheriff Body Armor	27,412	27,412	27,412		
FY22 Prosecutor Body Armor	6,087	6,087	6,087		
FY22 Prosecutor Body Camera	1,000,000	1,000,000	1,000,000		
Senior Citizen & Disabled Residence Transportation	2,295,839	2,295,839	2,295,839		
Cancer Education & Early Detection	22,088	22,088	22,088		
Creative Aging Initiative Grant	10,000	10,000	10,000		
NJACCHO Enhancing Public Health Infrastructure	2,697,028	2,697,028	2,697,028		
Congressional PDM Program - Bergen County Drainage Project	250,000	250,000	250,000		
Public Safety Answering Point (PSAP)	2,105,506	2,105,506	2,105,506		
Medicaid PEER Grouping	748,656	748,656	748,656		
County Comprehensive Alcohol Program	1,133,714	1,133,714	1,133,714		
Spring House for Women - Drug Court	100,720	100,720	100,720		
Child Advocacy Development Grant	184,524	184,524	184,524		
Early Intervention Program - Special Child Health Case Management	3,300	3,300	3,300		
Alternative to Domestic Violence - Additional	69,588	69,588	69,588		
Justice Assistance Grant FY18	155,705	155,705	155,705		
Urban Area Security Initiative - Additional Funds	12,750	12,750	12,750		
Stop Violence Against Women Act	52,500	52,500	52,500		
State Health Insurance Program	42,000	42,000	42,000		
Federal Highway Admin - East Anderson Street Bridge - Additional	366,520	366,520	366,520		
Tuberculosis Control - 2022 Additional Funds	68,290	68,290	68,290		
Senior Farmers Market	30,464	30,464	30,464		
County Environmental Health Act	213,456	213,456	213,456		
Stand Down	7,000	7,000	7,000		
Sustained Enforcement Grant	95,000	95,000	95,000		
Victims of Crime	341,826	341,826	341,826		
Personal Assistance Services Program - Bergen & Hudson	93,564	93,564	93,564		
Sub-Regional Transportation Planning Program	198,164	198,164	198,164		
Sub-Regional Transportation Planning - Intern	15,000	15,000	15,000		
Human Service Advisory Council	66,499	66,499	66,499		
Visions Program	101,001	101,001	101,001		
Alternative to Domestic Violence	871,848	871,848	871,848		
Victim Assistance Grant Program	275,000	275,000	275,000		
Homeless Management Information System	100,693	100,693	100,693		

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Public and Private Programs (continued)					
HUD - Veteran's Supportive Housing	88,415	88,415	88,415		
Detection & Mitigation of COVID 19 in Confinement Facilities	163,747	163,747	163,747		
COVID-19 Supplemental Vaccination - Additional Funds	65,000	65,000	65,000		
USMS Regional Fugitive Task Force	15,500	15,500	15,500		
FY23 County Re-Entry Coordinators	100,000	100,000	100,000		
NJ Promise - Children's Interagency Coordinating Council	5,000	5,000	5,000		
NJACCHO Enhancing Public Health Infrastructure	2,696,983	2,696,983	2,696,983		
Justice Assistance Grant FY20	92,809	92,809	92,809		
Operation Helping Hand	105,263	105,263	105,263		
2023 Veterans Transportation	26,000	26,000	26,000		
Seal Asset Tracking Grant	69,376	69,376	69,376		
Early Intervention Services	2,626,137	2,626,137	2,626,137		
Case Management	145,347	145,347	145,347		
National Council on Aging	30,000	30,000	30,000		
2023 Municipal Alliance Program	317,346	317,346	317,346		
2023 Municipal Alliance Program - Youth Leadership	82,687	82,687	82,687		
Personal Assistance Services Program	5,148	5,148	5,148		
National Opioid Settlement Fund	2,600,488	2,600,488	2,600,488		
Cancer Education & Early Detection	306,226	306,226	306,226		
County Health Infrastructure Program	2,109,961	2,109,961	2,109,961		
Local Public Health Overdose Fatality Teams	75,000	75,000	75,000		
Tuberculosis Control Program	287,808	287,808	287,808		
FY24 Jail Medication Assisted Treatment	412,931	412,931	412,931		
Peer Recovery Specialist	75,000	75,000	75,000		
Transitional Living for Homeless Youth	232,547	232,547	232,547		
Basic Center Program	197,000	197,000	197,000		
2024 Bioterrorism (PHILEP) Program	458,682	458,682	458,682		
Clean Communities Program	174,462	174,462	174,462		
2024 Right to Know Program	21,869	21,869	21,869		
Justice Assistance Grant Program	144,538	144,538	144,538		
Workfirst NJDOL - Bergen One Stop Center	40,000	40,000	40,000		
Special Population Grant	150,000	150,000	150,000		
Childhood Lead	375,968	375,968	375,968		
Children Interagency Coordinator Council	39,455	39,455	39,455		
Job Access & Reverse Commute	150,000	150,000	150,000		
Unified Child Care - Additional 2022	8,452	8,452	8,452		

**COUNTY OF BERGEN**  
**STATEMENT OF EXPENDITURES - REGULATORY BASIS**

**CURRENT FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Public and Private Programs (continued)					
2024 Unified Child Care	2,164,967	2,164,967	2,164,967		
FY23 State Homeland Security Grant	362,322	362,322	362,322		
FY23 Urban Areas Security Initiative	854,000	854,000	854,000		
FY21 Justice Assistance Grant	114,214	114,214	114,214		
FY22 Justice Assistance Grant	93,686	93,686	93,686		
Youth Complex Education Program	179,055	179,055	179,055		
2024 Venture Program	669,445	669,445	669,445		
FY24 County Re-Entry Coordinators	100,000	100,000	100,000		
FY24 State Criminal Alien Assistance - SCAAP	783,843	783,843	783,843		
FY23 COPS Grant	954,000	954,000	954,000		
Title IV-D Child Support Enforcement System	171,945	171,945	171,945		
Mental Health Board Administration	12,000	12,000	12,000		
Tick Surveillance Program	12,000	12,000	12,000		
Total Public and Private Programs	49,959,626	49,959,626	49,844,626	115,000	
<b>TOTAL OPERATIONS</b>	535,360,255	535,360,255	497,245,630	38,114,625	
Detail:					
Salaries and Wages	178,517,161	205,295,861	190,487,466	14,808,395	
Other Expenses (Including Contingent)	356,843,094	330,064,394	306,758,164	23,306,230	
	535,360,255	535,360,255	497,245,630	38,114,625	
Capital Improvements					
Down Payments on Improvements	3,928,800	3,928,800	3,928,800		
Acquisition of Office Equipment - DPW	100,000	100,000		100,000	
Acquisition of Office Equipment	150,000	150,000	83,167	66,833	
Information Technology Equipment	100,000	100,000	5,270	94,730	
Total Capital Improvements	4,278,800	4,278,800	4,017,237	261,563	
County Debt Service					
Payment of Bond Principal:					2,780,000
Other Bonds	68,606,000	68,606,000	65,826,000		
Interest on Bonds:					99,014
Other Bonds	17,252,000	17,252,000	17,152,986		
Interest on Notes	7,812,450	7,812,450	4,812,450		3,000,000
Total County Debt Service	93,670,450	93,670,450	87,791,436		5,879,014

**COUNTY OF BERGEN**  
**STATEMENT OF EXPENDITURES - REGULATORY BASIS**

**CURRENT FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Deferred Charges and Statutory Expenditures					
Contribution to:					
Deferred Charges to Future Taxation - Capital	5,000,000	5,000,000	5,000,000		
Public Employees' Retirement System	16,557,759	16,574,759	16,574,649	110	
Social Security System (O.A.S.I.)	16,500,000	16,500,000	14,975,731	1,524,269	
Unemployment Compensation Insurance - (NJSA 43:21-3)	50,000	50,000	50,000		
Police and Firemen's Retirement System	26,223,540	26,206,540	25,940,794	265,746	
Define Contribution Retirement Program (DCRP)	50,000	50,000	17,488	32,512	
Total Statutory Expenditures	<u>64,381,299</u>	<u>64,381,299</u>	<u>62,558,662</u>	<u>1,822,637</u>	
Total General Appropriations	\$ <u>697,690,804</u>	<u>697,690,804</u>	<u>651,612,965</u>	<u>40,198,825</u>	<u>5,879,014</u>
Adopted Budget \$	670,984,282				
Appropriated by N.J.S.A. 40A4-89	<u>26,706,522</u>				
	\$ <u>697,690,804</u>				
Transferred to Federal and State Grant Fund \$			49,844,626		
Transfer to Reserve for P-Card			110,605		
Transfer for Other Reserves			87,281,389		
Due from Community College Applied Encumbrances			100,000		
Cash			7,163,746		
			<u>507,112,599</u>		
			\$ <u>651,612,965</u>		

See accompanying notes to the financial statements.

## COUNTY OF BERGEN

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

## REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2023 and 2022

	Ref.	2023	2022
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 40,169,754	\$ 33,734,091
Interfunds	B-2	976	
		<u>40,170,730</u>	<u>33,734,091</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	74,950,739	69,755,822
Accounts Receivable	B-3	123,427	158,629
Due from BCIA	B-4	14,176,546	
		<u>89,250,712</u>	<u>69,914,451</u>
Prosecutor's Trust Fund:			
Cash and Cash Equivalents	B-1	25,523,839	24,909,933
Interfunds	B-2	31,280	63,393
		<u>25,555,119</u>	<u>24,973,326</u>
Self-Insurance Trust Fund			
Cash and Cash Equivalents	B-1	17,855,981	14,762,351
Community Development Trust Fund			
Cash and Cash Equivalents	B-1	461,649	815,071
Due from U.S. Department of Housing & Urban Development - Letters of Credit	B-5	48,972,891	48,659,073
HOME Improvement Program Mortgages Receivable	Contra	7,521,729	7,580,271
Small Business Loans	Contra	113,178	113,177
HOME Investment Mortgages	Contra	9,418,254	9,418,254
American Dream Mortgages	Contra	16,572,648	16,846,157
		<u>83,060,349</u>	<u>83,432,003</u>
Total Assets		<u>\$ 255,892,891</u>	<u>\$ 226,816,222</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Trust Fund:			
Reserve for Dedicated Revenue:			
Motor Vehicle Fines and Road Openings	B-6	\$ 7,865,043	\$ 4,307,617
Weights and Measures	B-7	143,555	61,656
Miscellaneous Trust Accounts	B-8	30,099,386	27,446,539
Road Permit Deposits	B-9	968,810	931,903
Reserve for Encumbrances	B-10	561,840	495,188
Contracts Payable	B-11	500,815	314,025
Interfunds	B-2	31,280	177,161
		<u>40,170,730</u>	<u>33,734,091</u>



## COUNTY OF BERGEN

## COMPARATIVE BALANCE SHEET - REGULATORY BASIS

## REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2023 and 2022

	Ref.	2023	2022
<u>LIABILITIES, RESERVES AND FUND BALANCE (continued)</u>			
Open Space Trust Fund:			
Interfunds	B-2	\$ -	\$ 2,250,000
Reserve for Open Space Trust Fund	B-12	39,078,718	17,598,189
Reserve for Encumbrances	B-13	229,297	245,367
Reserve for Contracts Payable	B-14	49,942,697	49,820,895
		<u>89,250,712</u>	<u>69,914,451</u>
Prosecutor's Trust Fund			
Interfunds	B-2	5,340	17,871
Reserve for Prosecutor's Trust Fund	B-15	22,752,722	21,551,396
Reserve for Encumbrances	B-16	2,792,534	3,041,209
Reserve for Contracts Payable	B-17	4,523	362,850
		<u>25,555,119</u>	<u>24,973,326</u>
Self-Insurance Trust Fund:			
Reserve for Self-Insurance Trust Fund	B-18	16,711,938	14,762,351
Reserve for Encumbrances	B-19	1,144,043	
		<u>17,855,981</u>	<u>14,762,351</u>
Community Development Trust Fund:			
Interfunds	B-2	585	-
Reserve for Expenditures	B-20	48,728,631	47,748,804
HOME Improvement Mortgages - Principal	B-21	38,859	77,418
HOME Improvement Mortgages - Interest	B-22	13,363	44,358
Reserve for:			
HOME Improvement Program Mortgages Receivable	Contra	7,521,729	7,580,271
Small Business Loans	Contra	113,178	113,177
HOME Investment Mortgages	Contra	9,418,254	9,418,254
American Dream Mortgages	Contra	16,572,648	16,846,157
Program Income	B-23	436,010	1,338,372
Small Business Loans - Principal	B-24	113,216	161,316
Small Business Loans - Interest	B-25	30,326	30,326
First Time Home Buyer Mortgages	B-26	73,550	73,550
		<u>83,060,349</u>	<u>83,432,003</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 255,892,891</u>	<u>\$ 226,816,222</u>

See accompanying notes to financial statements.

**COUNTY OF BERGEN**  
**COMPARATIVE BALANCE SHEET - REGULATORY BASIS**  
**GENERAL CAPITAL FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022**

<u>ASSETS</u>	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
Cash and Cash Equivalents	C-2, C-3	\$ 43,097,171	\$ 46,661,417
Infrastructure Trust Loan Receivable	C-4	170,639	170,639
NJ DOT Receivable	C-5	59,319,452	46,063,790
FEMA Hazard Grant Program Receivable	C-6	1,092,456	3,500,000
School District Receivable	C-7	64,602	64,602
Due from State of New Jersey	C-8	25,875,000	25,875,000
Federal Grants Receivable	C-9	700,000	
Due from Bergen County Improvement Authority	C-10	25,063,165	30,471,451
Due from NJ Green Acres Program	C-11	-	1,250,000
Interfunds	C-19	-	3,680,583
Deferred Charges to Future Taxation:			
Funded	C-11	566,585,000	547,076,000
Unfunded	C-12	418,700,053	442,288,375
Total Assets		<u>\$ 1,140,667,538</u>	<u>\$ 1,147,101,857</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
General Serial Bonds	C-13	\$ 566,585,000	\$ 547,076,000
Bond Anticipation Notes Payable	C-15	117,459,000	125,180,000
Capital Improvement Fund	C-16	1,002,038	3,136,989
Improvement Authorizations:			
Funded	C-17	113,131,832	118,318,164
Unfunded	C-17	252,904,347	262,474,095
Encumbrances Payable	C-18	74,882,337	78,460,980
Reserve for Preliminary Expenses	C-21	1,434	1,434
Reserve for County Roads	C-22	668,592	668,592
Reserve for Payment of Notes	C-23	1,469,327	1,474,327
Total Liabilities and Reserves		<u>1,128,103,907</u>	<u>1,136,790,581</u>
Fund Balance	C-1	<u>12,563,631</u>	<u>10,311,276</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 1,140,667,538</u>	<u>\$ 1,147,101,857</u>

There were Bonds and Notes Authorized But Not Issued at December 31, 2023 and 2022 of \$301,525,129 and \$317,108,375 respectively. (C-24)

See accompanying notes to the financial statements.

**COUNTY OF BERGEN**  
**STATEMENT OF FUND BALANCE - REGULATORY BASIS**  
**GENERAL CAPITAL FUND**  
**FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Balance - January 1,	\$ 10,311,276	\$ 8,206,899
Increased by:		
Cash Receipts:		
Premiums on Bonds	2,833,446	1,275,920
Premiums on BANs	863,948	1,746,975
Outside Funding for Bonded Projects		59,094
Improvement Authorizations Cancelled	<u>1,747,405</u>	<u>-</u>
	<u>5,444,799</u>	<u>3,081,989</u>
	15,756,075	11,288,888
Decreased by:		
NJDOT Receivable	692,444	-
Down Payment on Improvement Authorization	2,500,000	900,000
Transfer to Reserve for Interest		<u>77,612</u>
	<u>3,192,444</u>	<u>977,612</u>
Balance - December 31,	\$ <u><u>12,563,631</u></u>	\$ <u><u>10,311,276</u></u>

See accompanying notes to financial statements.

**COUNTY OF BERGEN  
FIXED ASSETS  
AS OF DECEMBER 31, 2023 and 2022**

**COMPARATIVE BALANCE SHEET - REGULATORY BASIS**

	<u>2023</u>	<u>2022</u>
Land	\$ 981,572,330	\$ 981,572,330
Improvements	374,826,224	373,132,810
Equipment	<u>103,755,797</u>	<u>88,492,084</u>
	<u>\$ 1,460,154,351</u>	<u>\$ 1,443,197,224</u>
 Investment in Fixed Assets	 <u>\$ 1,460,154,351</u>	 <u>\$ 1,443,197,224</u>

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

The financial statements of the County of 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, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(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 March 31, of the fiscal year. The budget shall be adopted not later than April 28, and prior to adoption must be certified by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The Director of the Division of Local Government Services, with the approval of the Local Finance Board may extend the introduction and approval and adoption dates of the County budget. The budget is prepared by fund, function, activity and line item (salary or other expense) and includes information on the previous year. The legal level of control for appropriations is exercised at the individual line item level for all operating budgets adopted. Emergency appropriations, those made after the adoption of the budget and determination of the tax rate, may be authorized by the governing body of the County. During the last two months of the fiscal year, the governing body may, by a 2/3 vote, amend the budget through line item transfers. Management has no authority to amend the budget without the approval of the Government Body. Expenditures may not legally exceed budgeted appropriations at the line item level.



**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

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

During the years ended December 31, 2023 and 2022, the Governing Body approved additional revenues and appropriations of \$26,706,522 and \$17,097,683, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2023 and 2022.

*Expenditures* - 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, 2023 AND 2022**  
**(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, 2023 AND 2022**  
**(continued)**

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

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

Impact of Recently Issued Accounting Principles

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

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

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

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

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

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

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

Impact of Recently Issued Accounting Principles, (continued)

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

**C. BASIC FINANCIAL STATEMENTS**

The GASB Codification also 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.

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**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS**

**Cash**

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. The County's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2023 and 2022, \$-0- and \$40,300,000 of the County's bank balance of \$425,068,943 and \$441,899,150, 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.

**Credit Risk**

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

**Concentration of Credit Risk**

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

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 3. COUNTY DEBT**

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

	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2023</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable – General Obligation Debt	\$547,076,000	\$81,515,000	\$62,006,000	\$566,585,000	\$60,243,000
Other Liabilities:					
Compensated Absences	<u>22,589,717</u>	<u>5,694,689</u>	<u>5,783,857</u>	<u>200,500,549</u>	<u>                    </u>
	<u>\$569,665,717</u>	<u>\$87,209,689</u>	<u>\$67,789,857</u>	<u>\$589,085,549</u>	<u>\$60,243,000</u>
	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable – General Obligation Debt	\$574,347,000	\$34,350,000	\$61,621,000	\$547,076,000	\$62,006,000
Other Liabilities:					
Compensated Absences	27,015,266	1,871,366	6,296,915	22,589,717	
New Jersey:					
EIT Loans	<u>371,802</u>	<u>                    </u>	<u>371,802</u>	<u>                    </u>	<u>                    </u>
	<u>\$601,734,068</u>	<u>\$36,221,366</u>	<u>\$68,289,717</u>	<u>\$569,665,717</u>	<u>\$62,006,000</u>

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

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(continued)**

**NOTE 3. COUNTY DEBT (continued)**

The County's debt is summarized as follows:

	<u>2023</u>	<u>2022</u>
Issued		
General		
Bonds, Notes and Loans	\$1,294,722,229	\$1,191,681,000
Less: Funds Temporarily Held to Pay Bonds and Notes	1,469,327	1,474,327
Additional Borrowing for County College Guaranteed by County	<u>12,632,500</u>	<u>12,245,000</u>
	<u>610,678,229</u>	<u>519,425,000</u>
 Total Subtractions	 <u>624,780,056</u>	 <u>533,144,327</u>
 Net Debt Issued	 669,942,173	 658,536,673
Authorized But Not Issued		
General		
Bonds, Notes and Loans	<u>301,525,129</u>	<u>317,108,375</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$971,467,302</u>	<u>\$975,645,048</u>

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .463% and .497% at December 31, 2023 and 2022, respectively.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2023</u>			
General Debt	<u>\$1,596,247,358</u>	<u>\$624,780,056</u>	<u>\$971,467,302</u>

Net debt of \$971,467,302 divided by equalized valuation basis per N.J.S.A. 40A:2-2, as amended, of \$209,966,156,157 equals .463%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2022</u>			
General Debt	<u>\$1,508,789,375</u>	<u>\$533,144,327</u>	<u>\$975,645,048</u>

Net debt of \$975,645,048 divided by equalized valuation basis per N.J.S.A. 40A:2-2, as amended, of \$196,252,922,450 equals .497%.

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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>2023</u>	<u>2022</u>
2% of Equalized Valuation Basis	\$4,199,323,123	\$3,925,058,449
Net Debt	<u>971,467,302</u>	<u>975,645,048</u>
Excess Borrowing Power	<u>\$3,227,855,821</u>	<u>\$2,949,413,401</u>

Paid by Current Fund:

**General Obligation Bonds**

	<u>2023</u>	<u>2022</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%	\$388,000	\$763,000
\$10,000,000, 2012 Special Services/Vocational School Bonds, due in annual installments of \$600,000 to \$1,200,000 through December 1, 2023, interest at various rates from 1.00% to 2.00%		1,200,000
\$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%	11,700,000	14,400,000
\$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%	400,000	750,000
\$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%	400,000	750,000
\$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%		91,000
\$57,855,000, 2013 General Improvement Bonds, due in annual installments of \$1,875,000 to \$3,750,000 through December 1, 2031, interest at various rates from 3.00% to 4.00%		3,000,000



**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 3. COUNTY DEBT (continued)**

	<u>2023</u>	<u>2022</u>
\$7,145,000, 2013 Special Services/Vocational School Refunding Bonds, due in annual installments of \$250,000 to \$500,000 through December 1, 2029, interest at various rates from 3.00% to 4.00%	\$	\$500,000
\$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%	1,945,000	3,835,000
\$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%	22,000,000	24,000,000
\$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%	425,000	850,000
\$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%	400,000	595,000
\$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%	400,000	595,000
\$58,690,000, 2015 General Obligation Refunding Bonds, due in annual installments of \$2,895,000 to \$11,960,000 through October 15, 2023, interest at various rates from 3.00% to 5.00%		8,000,000
\$14,540,000, 2015 Special Services/Vocational School Refunding Bonds, due in annual installments of \$2,895,000 to \$11,960,000 through October 15, 2023, interest at various rates from 3.00% to 5.00%		1,465,000
\$6,220,000, 2015 County Hospital Refunding Bonds, due in annual installments of \$55,000 to \$1,145,000 through October 15, 2023, interest at various rates from .926% to 2.708%		1,120,000
\$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%	20,810,000	27,840,000
\$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%	16,368,000	18,168,000
\$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%	1,459,000	1,584,000

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 3. COUNTY DEBT (continued)**

	<u>2023</u>	<u>2022</u>
\$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%	\$10,560,000	\$11,495,000
\$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%	1,275,000	1,365,000
\$750,000, 2017 County College Bonds, due in annual installments of \$80,000 to \$90,000 through December 1, 2026, interest at 2.25%	260,000	345,000
\$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%	2,435,000	3,210,000
\$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%	14,560,000	18,110,000
\$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%	425,000	845,000
\$2,000,000, 2018 County College Bonds, Series A, due in annual installments of \$150,000 to \$240,000 through June 1, 2028, interest at various rates from 2.25% to 2.50%	1,130,000	1,330,000
\$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%	1,130,000	1,330,000
\$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%	2,960,000	3,225,000
\$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%	2,960,000	3,225,000
\$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%	60,465,000	63,030,000
\$8,895,000, 2019 County Vocational/Technical School Bonds, due in annual installments of \$430,000 to \$720,000 through July 1, 2035, interest at 3.000%	7,085,000	7,560,000

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 3. COUNTY DEBT (continued)**

	<u>2023</u>	<u>2022</u>
\$790,000, 2019 County College Bonds, due in annual installments of \$90,000 to \$110,000 through July 1, 2027, interest at 3.000%	\$420,000	\$515,000
\$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%	46,240,000	48,190,000
\$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%	58,070,000	61,870,000
\$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%	1,480,000	1,620,000
\$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%	125,000	185,000
\$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%	1,570,000	1,685,000
\$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%	1,645,000	1,790,000
\$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%	1,645,000	1,790,000
\$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 2.000%	26,645,000	28,410,000
\$3,615,000, 2020 County Vocational/Technical School Bonds, due in annual installments of \$415,000 to \$500,000 through May 1, 2028, interest at 2.000%	2,340,000	2,775,000
\$835,000, 2020 County College Bonds, due in annual installments of \$50,000 to \$100,000 through May 1, 2030, interest at 2.000%	655,000	725,000
\$6,670,000, 2020 Taxable General Improvement Bonds, due in annual installments of \$570,000 to \$775,000 through May 1, 2030, interest at 2.000%	4,900,000	5,510,000

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 3. COUNTY DEBT (continued)**

	<u>2023</u>	<u>2022</u>
\$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%	46,345,000	50,110,000
\$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%	3,070,000	3,430,000
\$16,000,000, 2021 General Obligation Bonds, due in annual installments of \$600,000 to \$1,125,000 through June 1, 2041, interest at 2.000%	14,785,000	15,400,000
\$2,050,000, 2021 County College Bonds, Series B, due in annual installments of \$125,000 to \$220,000 through June 1, 2033, interest at 2.000%	1,790,000	1,925,000
\$2,050,000, 2021 County College Bonds, Series C, due in annual installments of \$125,000 to \$220,000 through June 1, 2033, interest at 2.000%	1,790,000	1,925,000
\$19,150,000, 2021 General Obligation Bonds, due in annual installments of \$2,000,000 to \$2,425,000 through November 1, 2030, interest at 2.000%	15,125,000	17,150,000
\$1,855,000, 2021 County Vocational/Technical School Bonds, Series B, due in annual installments of \$210,000 to \$265,000 through November 1, 2029, interest at 2.000%	1,430,000	1,645,000
\$680,000, 2021 County College Bonds, Series C, due in annual installments of \$90,000 to \$140,000 through November 1, 2027, interest at 2.000%	490,000	590,000
\$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%	40,285,000	40,850,000
\$2,175,000, 2022 County College Bonds, Series A, due in annual installments of \$130,000 to \$225,000 through June 1, 2034, interest at 4.00%	2,045,000	2,175,000
\$2,175,000, 2022 County College Bonds, Series B, due in annual installments of \$130,000 to \$225,000 through June 1, 2034, interest at 4.00%	2,045,000	2,175,000
\$22,400,000, 2022 General Improvement Bonds, due in annual installments of \$1,050,000 to \$1,900,000 through May 1, 2037, interest at 4.00%	21,350,000	22,400,000

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(continued)**

**NOTE 3. COUNTY DEBT (continued)**

\$6,300,000, 2022 County Vocational/Technical School Bonds, due in annual installments of \$620,000 to \$770,000 through May 1, 2031, interest at 4.00%	\$5,680,000	\$6,300,000
\$1,300,000, 2022 County College Bonds, Series C, due in annual installments of \$135,000 to \$440,000 through May 1, 2029, interest at 4.00%	1,165,000	1,300,000
\$19,000,000, 2023 General Improvement Bonds, due in annual installments of \$1,260,000 to \$1,995,000 through June 1, 2035, interest at various rates from 3.500% to 4.000%	19,000,000	
\$2,050,000, 2023 County College Bonds, Series A, due in annual installments of \$135,000 to \$210,000 through June 1, 2035, interest at various rates from 3.500% to 4.000%	2,050,000	
\$2,050,000, 2023 County College Bonds, Series A, due in annual installments of \$135,000 to \$210,000 through June 1, 2035, interest at various rates from 3.500% to 4.000%	2,050,000	
\$21,975,000 Taxable General Improvement Bonds, due in annual installments of \$3,965,000 to \$4,845,000 through June 1, 2028, interest rates at 5.200%	21,975,000	
\$31,355,000 2-23 General Improvement Bonds, due in annual installments of \$2,700,000 to 3,505,000 through October 15, 2033 interest at 4.00%	31,355,000	
\$4,335,000, 2023 County Vocational/Technical Schools Bonds, due in annual installments of \$225,000 to \$450,000 through October 15, 2035, interest at 4.00%	4,335,000	
\$750,000, 2023 County College Bonds, Series C, due in annual installments of \$110,000 to \$190,000 through October 15, 2028, interest at 4.00%	<u>750,000</u>	
	<u>\$566,585,000</u>	<u>\$547,076,000</u>

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

Year	Bonds		Total
	Principal	Interest	
2024	\$60,243,000	\$16,685,627	\$76,928,627
2025	59,185,000	15,085,574	74,270,574
2026	59,915,000	13,354,974	73,269,974
2027	53,120,000	11,569,286	64,689,286
2028	47,305,000	10,011,813	57,316,813
2029-2033	174,462,000	32,632,084	207,094,084
2034-2038	93,180,000	10,246,476	103,426,476
2038-2042	<u>19,175,000</u>	<u>714,834</u>	<u>19,889,834</u>
	<u>\$566,585,000</u>	<u>\$110,300,668</u>	<u>\$676,885,668</u>

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(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, 2023 and 2022, the County had \$117,459,000 and \$125,180,000, respectively, in outstanding General Capital bond anticipation notes.

The following activity related to bond anticipation notes occurred during the calendar years ended December 31, 2023 and 2022:

<u>2023</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Piper Sandler & Co.	\$88,735,000	\$	\$88,735,000	\$
Barclays Capital Inc.	36,445,000	28,550,000	36,445,000	28,550,000
Manufacturers and Traders Trust Company		<u>88,909,000</u>		<u>88,909,000</u>
	<u>\$125,180,000</u>	<u>\$117,459,000</u>	<u>\$125,180,000</u>	<u>\$117,459,000</u>
<u>2022</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Mesirow Financial	\$72,500,000	\$	\$72,500,000	\$
BofA Securities	55,000,000		55,000,000	
Piper Sandler & Co.		88,735,000		88,735,000
Barclays Capital Inc.		<u>36,445,000</u>		<u>36,445,000</u>
	<u>\$127,500,000</u>	<u>\$125,180,000</u>	<u>\$127,500,000</u>	<u>\$125,180,000</u>

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(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 annual financial Report statement, which can be found at [www.state.nj.us/treasury/pensions/annual-reports.shtml](http://www.state.nj.us/treasury/pensions/annual-reports.shtml).

Benefits Provided

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

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

Service retirement benefits of 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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, 2023 AND 2022**  
**(continued)**

**NOTE 5. PENSION PLANS (continued)**

*Police and Firemens' Retirement System (PFRS)*

Plan Description

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

Benefits Provided

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

<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, 2023 AND 2022**  
**(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>
2023	\$16,574,649	\$25,923,540	\$91,956
2022	15,104,763	23,135,028	71,258
2021	14,174,306	21,806,374	51,674

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

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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, 2023, the County had a liability of \$174,726,420 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2023, the County's proportion was 1.2063097772 percent, which was an increase/(decrease) of (0.0967935712) percent from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the County recognized pension expense of \$16,574,649. At December 31, 2023, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$1,670,609	\$714,225
Changes of assumptions	383,839	10,589,170
Net difference between projected and actual earnings on pension plan investments	804,638	
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>5,178,486</u>	<u>12,956,808</u>
Total	<u>\$8,037,572</u>	<u>\$24,260,203</u>

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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, 2023) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2024	\$(9,224,901)
2025	(5,148,986)
2026	7,195,363
2027	(1,287,687)
2028	21,902

**Changes in Proportion**

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.08, 5.04, 5.13, 5.16, 5.21 and 5.63 years for 2023, 2022, 2021, 2020, 2019 and 2018 amounts, respectively.

**Additional Information**

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

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Collective deferred outflows of resources	\$1,080,204,730	\$1,660,772,008
Collective deferred inflows of resources	1,780,216,457	3,236,303,935
Collective net pension liability	14,484,374,047	15,091,376,611
County's Proportion	1.2063097772%	1.3031033484%

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(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, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

**Mortality Rates**

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

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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

The following presents the collective net pension liability of the participating employers as of June 30, 2023, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2023		
	1% Decrease	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	\$229,374,267	\$174,726,420	\$129,467,668

**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](http://www.state.nj.us/treasury/pensions).

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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, 2023, the County had a liability of \$224,681,473 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2023, the County's proportion was 2.03354048 percent, which was an increase of 0.0402704300 percent from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the County recognized pension expense of \$25,923,540. At December 31, 2023, 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	\$9,620,411	\$10,715,314
Changes of assumptions	484,943	15,171,382
Net difference between projected and actual earnings on pension plan investments	11,442,604	
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>8,204,798</u>	<u>3,272,311</u>
Total	<u>\$29,752,756</u>	<u>\$29,159,007</u>

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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, 2023) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2024	\$(8,743,818)
2025	(8,391,241)
2026	13,500,653
2027	(1,161,163)
2028	414,448
Thereafter	42,383

**Changes in Proportion**

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 6.16, 6.22, 6.17, 5.90, 5.92 and 5.73 years for 2023, 2022, 2021, 2020, 2019 and 2018 amounts, respectively.

**Additional Information**

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

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Collective deferred outflows of resources	\$1,753,080,638	\$2,163,793,985
Collective deferred inflows of resources	1,966,439,601	2,805,919,493
Collective net pension liability	11,048,782,843	11,446,356,176
County's Proportion	2.0335404800%	1.9932700500%



**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(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, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all Future Years	3.25-16.25% (based on years of service)
Investment Rate of Return	7.00%

**Mortality Rates**

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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, 2023) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(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, 2023. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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

The following presents the collective net pension liability of the participating employers as of June 30, 2023 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2023		
	1% Decrease <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
County's proportionate share of the pension liability	\$329,338,007	\$224,681,473	\$137,527,582

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(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, 2023 and 2022, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$41,400,174 and \$40,605,220, respectively. For the years ended December 31, 2023 and 2022, the pension system has determined the State's proportionate share of the pension expense attributable to the County for the PFRS special funding situation is \$4,709,185 and \$4,684,767, respectively, which is more than the actual contributions the State made on behalf of the County of \$4,734,585 and \$5,055,152, 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](http://www.state.nj.us/treasury/pensions).

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 6. FIXED ASSETS**

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

<u>2023</u>	<u>Balance</u> <u>12/31/2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2023</u>
Land	\$981,572,330	\$	\$	\$981,572,330
Buildings and Improvements	373,132,810	1,693,414		374,826,224
Machinery and Equipment	<u>88,492,084</u>	<u>21,274,561</u>	<u>6,010,848</u>	<u>103,755,797</u>
	<u>\$1,443,197,224</u>	<u>\$22,967,975</u>	<u>\$6,010,848</u>	<u>\$1,460,154,351</u>
<u>2022</u>	<u>Balance</u> <u>12/31/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2022</u>
Land	\$981,572,330	\$	\$	\$981,572,330
Buildings and Improvements	373,132,810			373,132,810
Machinery and Equipment	<u>92,569,975</u>	<u>5,220,812</u>	<u>9,298,703</u>	<u>88,492,084</u>
	<u>\$1,447,275,115</u>	<u>\$5,220,812</u>	<u>\$9,298,703</u>	<u>\$1,443,197,224</u>

**NOTE 7. FUND BALANCES APPROPRIATED**

Fund Balances at December 31, 2023 and 2022, which were appropriated and included in the 2024 and 2023 County Budgets were \$35,304,779 and \$36,698,617, 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, 2023 AND 2022  
(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, 2023 and 2022 was \$14,820,424 and \$14,933,106, 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, 2023 and 2022 was \$7,680,125 and \$7,656,611, 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, 2023 consist of the following:

\$66,564,759	Due to the Federal and State Grant Fund from the Current Fund for receipts not turned over.
585	Due to the Current Fund from the Community Development Trust Fund for receipts deposited in error.
5,340	Due to the Current Fund from the Prosecutors Trust Fund for receipts deposited in error.
976	Due to the Other Trust Fund from the Current Trust Fund for receipts deposited in error.
<u>31,280</u>	Due to the Prosecutor Trust Fund from the Other Trust Fund for receipts deposited in error.
<u>\$66,602,940</u>	

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(continued)**

**NOTE 10. INTERFUND BALANCES AND ACTIVITY (continued)**

Balance due to/from other funds at December 31, 2022 consist of the following:

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

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

**NOTE 11. LEASES**

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

**NOTE 12. CONTRACTS PAYABLE**

Current Fund contracts payable balances for 2023 and 2022 in the amount of \$9,691,731 and \$9,453,278, respectively, does not represent the liability due to vendors and employees for payment of goods or services received by the County. Included in this amount are contracts issued for the purchase of goods and services that have not yet been received.

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 13. BERGEN COUNTY LEASE BANK PROGRAM**

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

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

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

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

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



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

**NOTE 14. COUNTY ADMINISTRATION BUILDING**

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

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

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

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

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

**NOTE 15. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center)**

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

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 15. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)**

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

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

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

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

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

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

**NOTE 15. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)**

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

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

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

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

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

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

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

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

**NOTE 15. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)**

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

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

Under Section 11.5 (a) of the LOA all cash receipts related to patient service revenue generated by the Tenant-Operator shall be collected by the Sublessor except for professional medical services provided by Rutgers Physicians and that are billed by Rutgers and/or its agent; (b) On each of (1) the fifteenth (15<sup>th</sup>) day of each month (or the first business day following the fifteenth (15<sup>th</sup>) 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**  
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**(continued)**

**NOTE 16. INMATE MEDICAL SERVICES**

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

**NOTE 17. RISK MANAGEMENT**

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

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

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

For the years ended December 31, 2023 and 2022, the County has expended a total of \$101,186,673 and \$101,767,139 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, 2023 AND 2022**  
**(continued)**

**NOTE 17. RISK MANAGEMENT (continued)**

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

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

December 31,	Interest Earnings/County or Employee Contributions	Amount Reimbursed	Ending Balance
2023	\$507,357	\$513,745	\$2,379,382
2022	919,659	116,619	2,385,770
2021	428,345	1,054,683	1,582,730

**NOTE 18. POST RETIREMENT BENEFITS**

The number of retirees receiving retiree benefits as of December 31, 2022, the effective date of the biannual Other Post-Employment Benefit, herein referred to as “OPEB”, valuation is 1,570. Active employees number 1,801 of whom 138 are eligible to retire as of the valuation date. There have been no significant changes in the number of covered retirees or type of coverage since the valuation date. The average age of the active population is 48 and the average age of the retiree population is 72.

**Total OPEB Liability**

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

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(continued)**

**NOTE 18. POST RETIREMENT BENEFITS (continued)**

**Actual Assumptions and Other Inputs**

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Funding Method: Entry Age Normal Funding Method based on a level percentage of salary. 2022 salaries were reported as \$150.701 million.

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

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

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

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

**COUNTY OF BERGEN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2023 AND 2022  
(continued)**

**NOTE 18. POST RETIREMENT BENEFITS (continued)**

**Actual Assumptions and Other Inputs (continued)**

Total OPEB Expense Calculation as of December 31, 2022

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

**Sensitivity of Total OPEB Liability to Changes in the Discount Rate**

Actuarial measurements are sensitive to changes in actuarial assumptions and where actual experience differs from assumptions. If the discount rate were to increase by 1% per annum, the NOL as of December 31, 2022 would decrease to \$990,151,594 and if it were to decrease by 1% the NOL would increase to \$1,248,311,623.

**Sensitivity of Net OPEB Liability to Changes in Healthcare Trend Rate**

Actuarial measurements are sensitive to changes in actuarial assumptions and where actual experience differs from assumptions. If medical trend were to increase by 1% per annum, the NOL as of December 31, 2022 would increase to \$1,225,389,505 and if it were to decrease by 1% the NOL would decrease to \$1,009,013,485.

**NOTE 19. OPEN SPACE, RECREATION, FARMLAND, AND HISTORIC PRESERVATION TRUST FUND**

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

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

During 1999 the County established a Trust Fund for the above. As of December 31, 2023 and 2022, the fund had a balance of \$89,250,712 and \$67,664,451, respectively.

Included in the balance as of December 31, 2023 and 2022, is \$49,942,697 and \$49,820,895 in contracts payable set aside for various municipalities in the County.



**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 20. OVERPECK PARK**

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

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

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

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

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

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

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

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

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 21. PENDING LITIGATION**

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

A. Zisa v. County of Bergen

Plaintiff filed a Complaint, in June 2017 against the County of Bergen as well as the Bergen County Sheriff's Office and the Bergen County Prosecutor's Office, amongst others, asserting claims for wrongful prosecution, false arrest, false imprisonment and civil rights claims. Plaintiff asserts that he was wrongfully accused of influencing a Driving-While-Intoxicated incident involving his former girlfriend while he was Chief of Police for the City of Hackensack. The prosecution arose during the disciplinary hearings for a Hackensack police officer, who is also a Defendant in this matter. Plaintiff claims that the Bergen County Prosecutor's Office and Bergen County conducted a deliberately malicious and false prosecution of his case, resulting in a conviction on misconduct in office and official corruption charges. Plaintiff appealed his conviction and they were eventually reversed. Plaintiff has not stated any dollar amount at this time. The case is currently before the Federal Court in continuing settlement negotiating sessions. The demand for settlement was \$7,500,000. It is believed that any demand in this case would exceed \$1,000,000 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. Nicole Barlow-Griffin v. County of Bergen

Plaintiff has asserted claims against Defendants for gender discrimination in violation of the New Jersey Law Against Discrimination (LAD); retaliation in violation of the LAD; aiding and abetting discrimination against Defendants Montello and Sandoval; intentional infliction of emotional distress; retaliation in violation of the Conscientious Employee Protection Act (CEPA); common law conspiracy; negligent infliction of emotional distress; and a violation of the New Jersey Civil Rights Act.

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 21. PENDING LITIGATION (continued)**

B. Nicole Barlow-Griffin v. County of Bergen, (continued)

Other than conclusory allegations, Plaintiff has not produced any evidence to support the claims. Indeed, it appears that the crux of Plaintiff's claims really stem from Plaintiff be passed over for the Chief JDO position in 2022. In this regard, it is noted that Plaintiff's claim that she was improperly by-passed for the position is the subject of a separate administrative appeal to the Civil Service Commission and has been referred to by the Office of Administrative Law for a hearing which is currently pending and scheduled to be heard in 2024.

The case went to mediation on April 9, 2024, with Hon. John E. Keefe, Sr., serving as the mediator. At the mediation, Plaintiff's demand was \$1,800,000. The claims as asserted are insurable; however, the County is self-insured. Punitive damages are asserted by Plaintiff which is not covered by insurance. Attorney fee awards, if any, would not be covered.

The matter is still in discovery. The parties have exchanged and responded to interrogatories and Request for Production of Documents. Additional discovery demands have been made by Plaintiff that the County is currently in the process of responding to. Depositions have not yet been scheduled. It is difficult to predict the likelihood of an unfavorable outcome and estimate range of possible losses. However, to date Plaintiff has not produced any evidence to support the claims. Other than not getting the Chief JDO position, which decision was based entirely on the County's evaluation of another employee's qualifications and its determination that Plaintiff would not be a good fit for the position, no adverse employment action has been taken against Plaintiff. However, even assuming arguendo that there was an adverse employment action taken against Plaintiff, she would still have to establish the required causal connection between any such employment action and her engagement in a protected and/or whistleblowing activity. Moreover, Defendants may be entitled to the protections and immunities on these claims under the New Jersey Tort Claim Act.

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

This complaint was filed on December 20, 2017. Fourteen 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.

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 21. PENDING LITIGATION (continued)**

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) Sexual Assault; 2) Respondeat Superior; 3) Negligent Hiring/Supervision/Retention; 4) Negligence; 5) Negligent Infliction of Emotional Distress; 6) Intentional Infliction of Emotional Distress; 7) Sexual Abuse of a Minor; 8) Sexual Harassment; 9) Violation of Title IX; 10) Civil Rights Violation; 11) Prima Facie Tort; 12) Breach of Fiduciary Duties; 13) Counseling and Psychological Malfeasance; 14) New Jersey Law Against Discrimination; 15) New Jersey Civil Rights Act, New Jersey Constitutional Substantive Due Process: Special Relationship; 16) New Jersey Civil Right Act, New Jersey Constitutional Substantive Due Process: State-Created Danger; 17) New Jersey Civil Rights Act, New Jersey Constitutional Procedural Due Process; 18) Deviation of Standard of Care and Gross Neglect; 19) Sexual Assault: Victim Under Supervision; 20) Willful Disregard of Rights; 21) Liability in Connection with the Actions of Another – Inadequate Supervision; 23) Liability in Connection with the Actions of Another – Failure to Adopt a Needed Policy.

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

The County filed a timely Motion for Summary Judgement. The argument focused on how the County is a separate legal entity from the BCSS, had no hiring or supervisory authority over the guidance counselor and no notice of the sexual relationship between the counselor and K.L. Further, there is no evidence that Plaintiff notified any County employee of abuse. Plaintiff's counsel agreed to execute a stipulation dismissing the County from the case, with prejudice, on November 16, 2023.

E. Michael Duke Reeves v. County of Bergen

This is a civil rights action brought by Plaintiff alleging inadequate medical care at the Bergen County Jail. Plaintiff was an ICE detainee who came to the jail with a pre-existing injury to his right shoulder allegedly caused by ICE officers during the course of his apprehension. Plaintiff had right shoulder surgery performed at New York Presbyterian prior to being transported to the jail. Plaintiff had a second shoulder surgery during the course of his detention. Plaintiff contends that medical staff acted with deliberate indifference to his medical needs, and that the County had a policy and practice of providing inadequate care to ICE detainees.

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 21. PENDING LITIGATION (continued)**

E. Michael Duke Reeves v. County of Bergen, (continued)

The firm filed a motion to dismiss the Complaint as it believes the County is not an appropriate party to this case. The Court disagreed and denied the motion in part, but dismissed the count alleging Conspiracy. Plaintiff has made a settlement demand in the amount of \$6.5 million. The parties completed depositions and exchanged fact discovery. Plaintiff insists that his shoulder complaints were ignored and that he was not sent to physical therapy. Counsel continues to reject that the County had a policy or practice of providing inadequate medical care to ICE detainees; however, counsel is concerned about Plaintiff's medical complaints. Expert discovery is pending and the case was administratively stayed by the Court pending court-ordered mediation.

F. Estate of Percy Rengifo 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, Percy Rengifo, Jr. He is seeking damages for conscious pain and suffering of the decedent and economic damages. The plaintiff's last settlement demand was \$4,000,000. The County's last offer at mediation was \$500,000. Plaintiff has refused to negotiate. Plaintiff's damages expert testified via de bene esse on April 6, 2022. The plaintiff has also retained an economic damages expert. We have experts as to both the decedent's alleged conscious pain and suffering and alleged economic loss.

Counsel will argue for comparative negligence on the part of the decedent at trial, which is to be scheduled by the Court. 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.

G. Melody Cunningham, Guardian ad litem for Jawara McIntosh V. County of Bergen

Notice of Claim has been filed on behalf of a Bergen County Jail inmate alleging jail personnel were negligent in monitoring inmate population, as well as delay in, and quality of, subsequent medical treatment. This case involves serious injury resulting from a fellow inmate suddenly attacked Jawara McIntosh, resulting in coma and brain damage. McIntosh subsequently died. Discovery is continuing but no depositions have been taken or expert witness reports served. Plaintiff has yet to make a settlement demand.

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 21. PENDING LITIGATION (continued)**

H. Gabrielle Jackson v. County of Bergen

This six-count Complaint was filed on December 5, 2022 by Plaintiff alleging that on or about December 12, 2020, Plaintiff, an African American female, was engaged in a peaceful protest in front of the Bergen County Jail to show solidarity with the hunger strike of incarcerated immigrants when her civil rights were violated and she was subjected to excessive force.

Defendants denied the allegations, contend that the protest was not peaceful and that and Plaintiff became violent and resisted arrest. Bergen County Prosecutor's Office's Motion to Dismiss is pending but discovery is moving forward. The parties have exchanged initial disclosures and have propounded discovery requests. Counsel is in receipt of a large amount of body camera video footage which will take significant time to review. It is too early to determine the merits of Plaintiff's claims until discovery, including video footage, is reviewed and deposition of Plaintiff is taken. Magistrate issued an Order to Show cause due to the repeated absences of Plaintiff's counsel at telephonic and in-person status conferences, failure to prosecute the case, and non-compliance with court orders and discovery obligations. Magistrate scheduled a show cause hearing, requiring Plaintiff's Counsel and the Plaintiff to explain in writing by November 1, 2023, why the Complaint should not be dismissed. Plaintiff's Counsel was tasked with serving the order to the Plaintiff and filing proof of service with the court.

Neither Plaintiff nor Counsel responded to the Order to Show Cause. Plaintiff's Counsel continued to fail to comply with court orders and attempted to withdraw as counsel without proper procedures on more than one occasion. The court attempted to give Plaintiff's Counsel additional chances to rectify the situation, scheduling conferences and requesting communication, but Plaintiff's Counsel failed to appear. Plaintiff's Counsel even neglected to provide Plaintiff's last known address and contact information. As a result of Plaintiff's Counsel and his client's persistent non-compliance, on January 25, 2024, Magistrate filed a Report and Recommendation that District Judge, U.S.D.J. dismiss the Complaint with prejudice, citing a pattern of negligence and disregard for legal proceedings. On February 9, 2024, Magistrate issued an Order dismissing the matter with prejudice due to Plaintiff and Plaintiff's counsel's failure to participate in the litigation.

I. 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

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 21. PENDING LITIGATION (continued)**

I. Zisa v. Haviland et al., (continued)

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.

J. Valmir Xhemajli v. County of Bergen, et. al.

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

**NOTE 22. PROPERTY TAX CALENDAR**

Property tax revenues are collected, from individual municipalities, in quarterly installments due February 15, May 15, August 15, and November 15. The amount of tax levied includes the amount required in support of the County's annual budget. The County has a 100% collection rate. The County's tax levy for December 31, 2023 and 2022 was \$481,023,278 and \$448,377,089, respectively.

**NOTE 23. PROPERTY AND EQUIPMENT ACQUIRED BY SUBGRANTEES**

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

**COUNTY OF BERGEN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**  
**(continued)**

**NOTE 23. PROPERTY AND EQUIPMENT ACQUIRED BY SUBGRANTEES (continued)**

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, 2023 and 2022 are \$28,243,390 and \$28,243,390, respectively, based upon information provided by the subgrantee.

**NOTE 24. MORTGAGES RECEIVABLE**

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

**NOTE 25. OTHER MATTERS**

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

**NOTE 26. SUBSEQUENT EVENTS**

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

The County has evaluated subsequent events through June 5, 2024, the date which the financial statements were available to be issued and no other items were noted for disclosure.



**SUPPLEMENTARY DATA**

COUNTY OF BERGEN

SUPPLEMENTARY DATA

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

	Year 2023		Year 2022	
	Amount	Percent (%)	Amount	Percent (%)
Revenue and other income realized:				
Fund balance utilized	\$ 36,698,617	4.95%	\$ 29,763,022	3.91%
Miscellaneous from other than tax levies	223,324,050	30.14%	283,227,712	37.20%
Collection of current tax	481,023,278	64.91%	448,377,089	58.89%
	<u>741,045,945</u>	<u>100.00%</u>	<u>761,367,823</u>	<u>100.00%</u>
Expenditures:				
Budget	691,811,790	99.47%	719,507,155	99.09%
Other	3,721,100	0.53%	6,616,742	0.91%
	<u>695,532,890</u>	<u>100.00%</u>	<u>726,123,897</u>	<u>100.00%</u>
Excess in revenue	45,513,055		35,243,926	
Fund balance, January 1	69,979,002		64,498,098	
	<u>115,492,057</u>		<u>99,742,024</u>	
Less: utilized as budget revenue	<u>36,698,617</u>		<u>29,763,022</u>	
Fund Balance, December 31	<u>\$ 78,793,440</u>		<u>\$ 69,979,002</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>
2023	\$ 180,970,079,266	68,068,000	181,038,147,266	211,066,053,676	0.2286
2022	174,657,465,802	83,552,257	174,741,018,059	194,949,256,706	0.2315
2021	166,666,360,490	84,305,337	166,750,665,827	186,343,057,570	0.2416
2020	165,096,488,695	80,978,865	165,177,467,560	183,990,874,355	0.2384
2019	160,429,331,136	79,624,118	160,508,955,254	179,773,454,707	0.2338

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>
2023	\$ 481,023,278	481,023,278	100.00%
2022	448,377,089	448,377,089	100.00%
2021	447,482,602	447,482,602	100.00%
2020	436,099,976	436,099,976	100.00%
2019	419,406,785	419,406,785	100.00%

Comparative Schedule of Fund Balance

	<u>Year</u>	<u>December 31,</u>	<u>Utilized in budget of succeeding year</u>
			<u>year</u>
Current Fund	2023	\$ 78,793,440	35,304,779
	2022	69,979,002	36,698,617
	2021	64,498,098	29,763,022
	2020	60,621,615	24,443,265
	2019	47,157,612	25,000,000
	2018	48,575,155	20,500,000

**COUNTY OF BERGEN**

**SUPPLEMENTARY DATA**

**OFFICIALS IN OFFICE AND SURETY BONDS**

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

<u>Name</u>	<u>Title</u>	<u>Amount of Bond</u>
James J. Tedesco III	County Executive	
Thomas J. Sullivan	Commissioner, Chairman	
Germaine M. Ortiz	Commissioner, Vice Chairwoman	
Dr. Joan M. Voss	Commissioner, Chair Pro Tempore	
Mary J Amoroso	Commissioner	
Steven A. Tanelli	Commissioner	
Tracy Silna Zur	Commissioner	
Rafael Marte	Commissioner	
Lara Rodriguez	Clerk of the Board	
Thomas J. Duch, Esq.	County Administrator	
Thomas J. Duch, Esq.	County Counsel	
John S. Hogan	County Clerk	\$ 50,000 (A)
Michael R. Dressler	Surrogate	\$ 50,000 (B)
Anthony Cureton	Sheriff	\$ 50,000 (B)
Melissa Howard	County Treasurer	\$ 1,500,000 (A)
Jon S. Rheinhardt	Chief Financial Officer	\$ 2,500,000 (A)

(A) Selective Insurance Company of America

(B) Western Surety Company

All bonds were examined and properly executed.

## COUNTY OF BERGEN

## SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER

## CURRENT/FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Current Fund
Balance: December 31, 2022	\$ 166,375,702
Increased by:	
Investments	122,959,000
2023 Tax Levy	481,023,278
Revenue Accounts Receivable	131,222,837
Miscellaneous Revenue Not Anticipated	22,852,843
Other Reserves	104,226,771
Imprest and Change Funds	45,448
Due from State of New Jersey	2,020,472
Due from Bergen County Improvement Authority	15,213,725
Reserve for Rockleigh ICF Closing	761,807
Reserve for Elections	1,449,616
Interfunds	48,642,649
Added/Omitted Collected	1,544,520
Prepaid County Taxes	130,501
	<u>932,093,467</u>
	1,098,469,169
Decreased by:	
Purchase of Investments	134,959,000
Budget Appropriations	507,112,599
Appropriation Reserves	15,118,529
Other Reserves	191,538,098
Imprest and Change Funds	47,750
Interfunds	108,733,989
Prepaid Liability - Payroll Taxes	75,313
Reserve for P-Card	220,128
Reserve for Rockleigh ICF Closing	328,611
Reserve for Elections	516,050
Due from Bergen County Improvement Authority	15,213,725
Accounts Payable	192,804
Contracts Payable	813,138
Fund Balance	1,311,278
	<u>976,181,012</u>
Balance: December 31, 2023	\$ <u>122,288,157</u>

COUNTY OF BERGEN  
SCHEDULE OF INVESTMENTS  
CURRENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Balance: December 31, 2022	\$	80,250,000
Increased by:		
Purchase of Investments		<u>134,959,000</u>
		215,209,000
Decreased by:		
Cash Receipts		<u>122,959,000</u>
Balance: December 31, 2023	\$	<u>92,250,000</u>

**COUNTY OF BERGEN**  
**SCHEDULE OF IMPREST AND CHANGE FUNDS**

**CURRENT FUND**

FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance, December 31, 2022	Funds Established	Funds Returned Cash	Balance, December 31, 2023
Division of Special Transportation	\$	500	500	
Division of Public Safety Education		400	400	
General Services Department		400	400	
Intergovernmental Relations Admin. Research		200	200	
Bergen County Jail Annex		400	400	
Division of Edna B. Conklin Home		200	200	
Medical Examiner		250	250	
Mosquito Control		200	200	
Office on Aging		500	500	
Division of Planning Board		200	200	
Planning & Contract		300	300	
Prosecutor's Office		1,000	1,000	
Division of Operations - DPW		200	200	
Sheriff's Office		500	500	
Superintendent of Elections		100	100	
Superintendent of Schools		100	100	
Parks' Office		700	700	
Office for Children		250	250	
Family Guidance		1,500	1,500	
Emergency Management		250	250	
Board of Elections		500	500	
Alternative to Domestic Violence		300	300	
Office on Disabled		150	150	
Central Municipal Court		100	100	
Treasurer's Petty Cash		30,000	30,000	
Mechanical Division		300	300	
County Clerk - Registry	100			100
County Clerk - Naturalization Office	10			10
Animal Shelter - Change Fund	25			25
County Clerk - General	200			200
Darlington Park		1,000	1,000	
Rockleigh Golf Course		1,500	1,500	
Orchard Hill Golf Course		750	750	
Overpeck Golf Course - Change Fund	1,000			1,000
Darlington Golf Course		1,000	1,000	
Parks - ZOO	2,000	2,000	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	5,500			5,500
Emerson Golf Course		1,000	1,000	
	<u>\$ 9,460</u>	<u>47,750</u>	<u>47,750</u>	<u>9,460</u>
Due from Treasurer	\$ 2,302			
Cash		<u>45,448</u>	<u>47,750</u>	
		<u>\$ 47,750</u>	<u>\$ 47,750</u>	

**COUNTY OF BERGEN**  
**SCHEDULE OF ADDED AND OMITTED TAXES**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Increased by:		
2022 Added and Omitted Tax Levy	\$	<u>1,544,520</u>
Decreased by Collections:		
Cash Receipts	\$	<u>1,544,520</u>

**SCHEDULE OF DUE FROM STATE OF NEW JERSEY**  
**(CHAPTER 12 BOND PROGRAM)**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Increased by:		
Budgeted Revenue	\$	<u>2,020,472</u>
Decreased by Collections:		
Cash Receipts	\$	<u>2,020,472</u>



COUNTY OF BERGEN  
SCHEDULE OF MISCELLANEOUS RECEIVABLE  
CURRENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Balance: December 31, 2022	\$	<u>2,302</u>
Decreased by:		
Treasurer's Petty Cash	\$	<u>2,302</u>

**COUNTY OF BERGEN**  
**SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$ 2,725,000
Increased by:		
Cash Disbursement		<u>15,213,725</u>
		17,938,725
Decreased by Collections:		
Budgeted Revenue	\$ 786,275	
Cash Receipt	<u>15,213,725</u>	
		<u>16,000,000</u>
Balance: December 31, 2023		\$ <u><u>1,938,725</u></u>

**SCHEDULE OF DUE FROM BERGEN COUNTY COMMUNITY COLLEGE**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$ <u>100,000</u>
Decreased by Collections:		
Applied		<u><u>\$ 100,000</u></u>

**COUNTY OF BERGEN  
SCHEDULE OF INTERFUNDS**

**CURRENT FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Balance, December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2023</u>
Federal and State Grant Fund	\$ (126,194,646)	157,149,826	97,519,939	(66,564,759)
Community Development Trust Fund		585		585
General Capital Fund	(1,430,583)	4,643,734	3,213,151	
Other Trust Fund	113,768	20	114,764	(976)
Prosecutor Trust Fund	<u>17,871</u>	<u>5,340</u>	<u>17,871</u>	<u>5,340</u>
	<u>(127,493,590)</u>	<u>161,799,505</u>	<u>100,865,725</u>	<u>(66,559,810)</u>
Due from	131,639	5,925	131,639	5,925
Due (to)	<u>(127,625,229)</u>	<u>161,793,580</u>	<u>100,734,086</u>	<u>(66,565,735)</u>
	<u>\$ (127,493,590)</u>	<u>161,799,505</u>	<u>100,865,725</u>	<u>(66,559,810)</u>
Cash Receipts \$			48,642,649	
Cash Disbursements		108,733,989		
Interest Earnings		756,037		
Miscellaneous Revenue Not Anticipated		5,340	49,866	
Fund Balance		90,923		
Federal and State Grants		49,844,626	49,844,626	
Due to State - Grant Fund		15,563		
Grants Receivable Cancelled			2,328,584	
Appropriated Grants Cancelled		<u>2,353,027</u>		
		<u>\$ 161,799,505</u>	<u>100,865,725</u>	

**COUNTY OF BERGEN**  
**SCHEDULE OF PREPAID LIABILITY - PAYROLL TAXES**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	95,403
Increased by:		
Cash Disbursements		75,313
		170,716
Decreased by:		
Applied		95,403
Balance: December 31, 2023	\$	75,313

**COUNTY OF BERGEN**  
**SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Accrued in</u> 2023	<u>Collected in</u> 2023
<i>Local Revenues:</i>		
Register of Deeds	\$ 2,248,268	2,248,268
Surrogate	771,925	771,925
Sheriff	2,455,891	2,455,891
Interest on Investments and Deposits	11,971,361	11,971,361
Park Fees and Revenue	1,505,676	1,505,676
Golf Fees and Revenue	12,979,521	12,979,521
Realty Transfer Fees	9,414,621	9,414,621
State of NJ Court Lease	128,016	128,016
Central Municipal Court	331,429	331,429
Election Ballot Printing	937,776	937,776
Reimbursement from State of NJ for State Prisoners Held in County Jails	3,759,799	3,759,799
Police and Fire Academy Tuition	371,907	371,907
Reimbursement for In-Kind Grants	4,164,401	4,164,401
Animal Shelter Contracts	1,196,063	1,196,063
Animal Center - Other Fees	5,446	5,446
Shared Services Health Agreements	1,097,257	1,097,257
Shared Services Health Agreements - 40 Passiac St.	189,512	189,512
Interlocal - Interboro Regional Communication Network	150,000	150,000
Total Local Revenues	<u>53,678,869</u>	<u>53,678,869</u>
<i>State Aid:</i>		
County College Bonds	<u>2,020,472</u>	<u>2,020,472</u>
<i>State Assumptions of Costs:</i>		
Social and Welfare Services (c.66, P.L. 1990):		
Supplemental Social Security Income	1,536,394	1,536,394
DDD Assessment Program	147,064	147,064
Total State Assumptions of Costs	<u>1,683,458</u>	<u>1,683,458</u>

## COUNTY OF BERGEN

## SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

## CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Accrued in 2023	Collected in 2023
	<u>2023</u>	<u>2023</u>
<i>Other Special Items:</i>		
Added and Omitted Taxes	1,544,520	1,544,520
Justice Center Parking	152,890	152,890
Sheriff - Outside Service Administrative Fees	649,077	649,077
Public Health Priority Funding	3,883,934	3,883,934
Register of Deeds - P.L. 2001 C370	2,006,897	2,006,897
Surrogate - P.L. 2001 C370	1,161,340	1,161,340
Sheriff - P.L. 2001 C370	250,000	250,000
Shared Services Police Services	532,792	532,792
Medicare Part D Reimbursement	37,985	37,985
Housing Authority Lease	107,634	107,634
Health Department - Spring House Medicare Revenues	124,399	124,399
Health Department - Alcohol Recovery Medicare Revenues	23,112	23,112
Interlocal - 911 Agreement - Garfield	300,000	300,000
Interlocal - 911 Agreement - Ridgefield	212,160	212,160
Interlocal - 911 Agreement - Palisades Park	280,000	280,000
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	148,730	148,730
Interlocal - 911 Agreement - Demarest	67,569	67,569
Bergen County Improvement Authority - Loan Repayment	786,275	786,275
BCIA - New Bridge Medcial Center - Rental	2,400,000	2,400,000
Passaic County Inmates	20,710,040	20,710,040
Intoxicated Driver Program Fees	207,507	207,507
Interlocal - JDC Revenue Passaic & Union County	288,755	288,755
Interlocal - Board of Social Services Payroll & Purchasing	27,602	27,602
Interlocal - Board of Social Services - Rental of County Facility	81,859	81,859
Title IVD Reimbursements	1,692,510	1,692,510
Planning and Engineering Subdivision Fees	196,603	196,603
American Rescue Plan - Revenue Loss	39,600,000	39,600,000
Total Other Special Items:	<u>78,161,067</u>	<u>78,161,067</u>
	<u>\$ 135,543,866</u>	<u>135,543,866</u>
	Due from State of New Jersey \$	2,020,472
	Added and Omitted Taxes	1,544,520
	Interfunds	756,037
	Cash	<u>131,222,837</u>
		<u>\$ 135,543,866</u>

COUNTY OF BERGEN  
SCHEDULE OF 2023 TAX LEVY - REALIZED REVENUE  
CURRENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Increased by:		
2023 Tax Levy	\$	<u>481,023,278</u>
Decreased by Collections:		
Cash Collection	\$	<u>481,023,278</u>

COUNTY OF BERGEN  
 SCHEDULE OF 2022 APPROPRIATION RESERVES  
 CURRENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
OPERATIONS:				
<i>Legislative Branch</i>				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 3,942	3,942	3,000	942
Clerk of the Board:				
Salaries and Wages	31,988	31,988	20,000	11,988
Other Expenses	59,105	60,064	14,933	45,131
Total Legislative Branch	<u>95,035</u>	<u>95,994</u>	<u>37,933</u>	<u>58,061</u>
<i>Executive Branch</i>				
County Executive:				
Salaries and Wages	117,203	117,203	50,000	67,203
Other Expenses	3,282	6,252	3,480	2,772
Total County Executive	<u>120,485</u>	<u>123,455</u>	<u>53,480</u>	<u>69,975</u>
Department of Administration and Finance				
Division of Treasury:				
Salaries and Wages	77,406	77,406	50,000	27,406
Other Expenses	17,444	18,198	745	17,453
Division of Fiscal Operations:				
Salaries and Wages	57,261	57,261	40,000	17,261
Other Expenses	462,733	1,294,355	659,342	635,013
Division of Community Development				
Salaries and Wages	45,005	45,005	40,000	5,005
Division of Personnel:				
Salaries and Wages	40,432	40,432	35,000	5,432
Other Expenses	17,337	19,053	2,448	16,605
Division of Purchasing:				
Salaries and Wages	18,478	18,478	15,000	3,478
Other Expenses	24,405	24,582	1,353	23,229
Division of Information Technology:				
Salaries and Wages	144,515	144,515	80,000	64,515
Other Expenses	66,748	167,098	107,095	60,003
Division of Public Information:				
Salaries and Wages	26,031	26,031	20,000	6,031
Other Expenses	5,166	5,166	585	4,581
Division of Risk Management:				
Salaries and Wages	88	88		88
Other Expenses	1,703,250	1,884,138	1,884,138	
Insurance - Other Expenses	282,815	282,815	282,815	
Health Benefits	81,467	81,467	81,467	
Workers' Compensation	1,479,194	1,479,194	1,479,194	
Economic Development				
Salaries and Wages	438	438		438
Other Expenses	24,343	28,162	28,058	104
Central Municipal Court:				
Salaries and Wages	57,157	57,157	50,000	7,157
Other Expenses	80,074	80,074	756	79,318
Salary Adjustment	539,599	539,599		539,599
Termination Pay	702,772	702,772		702,772



COUNTY OF BERGEN  
SCHEDULE OF 2022 APPROPRIATION RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Matching Funds for Grants:				
Other Expenses	115,000	115,000		115,000
Out-of-County College Reimbursement	58,518	58,518	9,828	48,690
Total Department of Administration and Finance	<u>6,127,676</u>	<u>7,247,002</u>	<u>4,867,824</u>	<u>2,379,178</u>
Department of Health				
Division of Public Health:				
Salaries and Wages	1,009,008	902,578	500,000	402,578
Other Expenses	402,650	511,113	226,374	284,739
Division of Intoxicated Driver Center:				
Salaries and Wages	6,848	6,848		6,848
Other Expenses	11,611	11,611	474	11,137
Division of Mental Health:				
Salaries and Wages	8	8		8
Other Expenses	1,735	1,974	1,216	758
Aid to Mental Health:				
Other Expenses	545	9,172	8,628	544
Public Health Priority Funding				
Other Expenses	26,270	29,142	2,860	26,282
Shared Services Health Agreements				
Salaries and Wages	1	1		1
Other Expenses	42,856	42,856	98	42,758
Division of Animal Center:				
Salaries and Wages	235,983	210,983		210,983
Other Expenses	172,804	258,018	118,008	140,010
Total Department of Health	<u>1,910,319</u>	<u>1,984,304</u>	<u>857,658</u>	<u>1,126,646</u>
Department of Human Services:				
Division of Family Guidance:				
Salaries and Wages	465,852	404,352	151,450	252,902
Other Expenses	88,993	121,336	14,706	106,630
Division of Community Services:				
Salaries and Wages	587,435	587,436		587,436
Other Expenses	590,593	2,177,028	1,437,519	739,509
Division of Senior Services:				
Salaries and Wages	393,052	393,052		393,052
Other Expenses	495,020	523,642	169,239	354,403
Juvenile Detention Center:				
Salaries and Wages	470,799	420,799	152,714	268,085
Other Expenses	63,919	92,259	22,578	69,681
Total Department of Human Services	<u>3,155,663</u>	<u>4,719,904</u>	<u>1,948,206</u>	<u>2,771,698</u>
Department of Law:				
Salaries and Wages	71,669	71,669	50,000	21,669
Other Expenses	2,959	8,062	6,026	2,036
Office of the Inspector General:				
Salaries and Wages	16,775	16,775	10,000	6,775
Other Expenses	831	831	404	427
Office of Mental Health Law:				
Salaries and Wages	51,651	51,651	40,000	11,651
Other Expenses	3,896	3,896		3,896

COUNTY OF BERGEN  
SCHEDULE OF 2022 APPROPRIATION RESERVES  
CURRENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
<b>Mental Patients in State Institutions:</b>				
Other Expenses - County Share	114,736	114,736	57,761	56,975
DMHAS Greystone Hospital County Residents - County Share	21,873	21,873	9,757	12,116
NJ Division of Mental Health - DMAS Costs - County Share	261,083	261,083		261,083
Total Department of Law	<u>545,473</u>	<u>550,576</u>	<u>173,948</u>	<u>376,628</u>
<b>Department of Public Safety</b>				
Division of Safety and Security:				
Salaries and Wages	82	82		82
Other Expenses	19,932	41,421	24,762	16,659
Division of Weights and Measures:				
Salaries and Wages	13,628	13,628		13,628
Other Expenses	5,114	6,646	1,859	4,787
Division of the Medical Examiner:				
Salaries and Wages	42,392	42,392		42,392
Other Expenses	139,437	264,543	104,969	159,574
Division of Emergency Management:				
Salaries and Wages	45,439	45,439	45,000	439
Other Expenses	1,477	60,494	60,489	5
Division of Public Safety Oper 911-Dispatch:				
Salaries and Wages	44	44		44
Other Expenses	73,635	86,442	86,253	189
Division of Law and Public Safety:				
Salaries and Wages	41,641	41,641		41,641
Other Expenses	8,002	76,296	68,990	7,306
Total Department of Public Safety	<u>390,823</u>	<u>679,068</u>	<u>392,322</u>	<u>286,746</u>
<b>Department of Public Works</b>				
Division of General Services:				
Salaries and Wages	27	27		27
Other Expenses	425,111	1,141,669	1,129,053	12,616
Division of Mechanical Services:				
Salaries and Wages	64,258	64,258	64,000	258
Other Expenses	622	227,428	217,566	9,862
Division of Administration:				
Salaries and Wages	14,366	14,366	14,000	366
Other Expenses	8,373	8,374	8,300	74
Division of Operations:				
Salaries and Wages	40,241	40,241	40,104	137
Other Expenses	525,134	1,631,352	1,630,401	951
Division of Community Transportation:				
Salaries and Wages	19	19		19
Other Expenses	153,688	190,588	190,459	129
Division of Mosquito Control:				
Salaries and Wages	28,910	28,910		28,910
Other Expenses	89,606	89,606	688	88,918
Total Department of Public Works	<u>1,350,355</u>	<u>3,436,838</u>	<u>3,294,571</u>	<u>142,267</u>
<b>Department of Parks</b>				
Division of Cultural and Historic Affairs:				
Salaries and Wages	23,309	23,309		23,309
Other Expenses	14,364	14,364	4,273	10,091

**COUNTY OF BERGEN**  
**SCHEDULE OF 2022 APPROPRIATION RESERVES**

**CURRENT FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Balance Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Land Management				
Salaries and Wages	70,000	71,811		71,811
Other Expenses	7,051	628,470	625,073	3,397
Division of Parks and Recreation:				
Salaries and Wages	71,811	70,000		70,000
Other Expenses	126,235	7,745	694	7,051
Division of Golf Courses:				
Salaries and Wages	179,585	129,485		129,485
Other Expenses	80,566	187,470	107,769	79,701
Total Department of Parks	<u>572,921</u>	<u>1,132,654</u>	<u>737,809</u>	<u>394,845</u>
Department of Planning & Economic Development				
Division of Construction Board Appeals:				
Other Expenses	175	175		175
Division of Planning and Economic Development:				
Salaries and Wages	62,272	62,272	50,000	12,272
Other Expenses	17,698	21,742	4,682	17,060
Division of Engineering:				
Salaries and Wages	15,132	15,132	10,000	5,132
Other Expenses	32,059	62,710	33,112	29,598
Total Department of Planning & Economic Develop.	<u>127,336</u>	<u>162,031</u>	<u>97,794</u>	<u>64,237</u>
Total Executive Branch	<u>14,301,051</u>	<u>20,035,832</u>	<u>12,423,612</u>	<u>7,612,220</u>
Educational Agencies				
Office of the Superintendent of Schools:				
Salaries and Wages	51,354	51,354		51,354
Other Expenses	11,729	12,151	542	11,609
Total Educational Agencies	<u>63,083</u>	<u>63,505</u>	<u>542</u>	<u>62,963</u>
Constitutional Officers				
Office of the County Surrogate:				
Salaries and Wages	54	54		54
Other Expenses	10,252	12,507	9,684	2,823
Office of the County Clerk:				
Salaries and Wages	10,692	10,692	5,000	5,692
Other Expenses	47,051	176,564	60,346	116,218
Office of the County Clerk - Elections:				
Salaries and Wages	9,291	9,291	5,000	4,291
Other Expenses	23,669	23,669	17,326	6,343
Office of the County Prosecutor:				
Salaries and Wages	240,642	240,642		240,642
Other Expenses	153,838	387,738	273,424	114,314
Office of the County Sheriff:				
Salaries and Wages	864,628	864,628	765,248	99,380
Other Expenses	156,557	257,897	213,855	44,042
Bureau of Identification - Sheriff:				
Salaries and Wages	914,499	914,499	158,089	756,410
Other Expenses	81,812	93,829	77,868	15,961
County Jail - Sheriff:				
Salaries and Wages	918,366	918,366	478,179	440,187
Other Expenses	3,461,505	4,166,882	4,166,882	
Total Constitutional Officers	<u>6,892,856</u>	<u>8,077,258</u>	<u>6,230,901</u>	<u>1,846,357</u>

COUNTY OF BERGEN  
SCHEDULE OF 2022 APPROPRIATION RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Other Boards and Agencies				
Board of Social Services - Welfare				
Administration - County Share	21,599	21,599		21,599
Temp. Assistance to Needy Families - County Share	59,804	59,804		59,804
Board of Taxation				
Salaries and Wages	99	99	62	37
Board of Elections				
Salaries and Wages	16,519	26,239	26,238	1
Other Expenses	170,650	172,204	4,598	167,606
Superintendent of Elections				
Salaries and Wages	11,172	11,172	5,000	6,172
Other Expenses	175,029	175,029	275	174,754
Commissioner of Registration				
Salaries and Wages	6,342	6,342	900	5,442
Other Expenses	406,268	407,160	9,664	397,496
Total Other Boards and Agencies	<u>867,482</u>	<u>879,648</u>	<u>46,737</u>	<u>832,911</u>
TOTAL OPERATIONS	<u>22,219,507</u>	<u>29,152,237</u>	<u>18,739,725</u>	<u>10,412,512</u>
Capital Improvements				
Acquisition of Office Equipment - DPW	61,487	66,799	5,923	60,876
Acquisition of Office Equipment	41,577	99,387	57,810	41,577
Information Technology Equipment	145,500	150,000	4,500	145,500
Total Capital Improvements	<u>248,564</u>	<u>316,186</u>	<u>68,233</u>	<u>247,953</u>
Deferred Charges and Statutory Expenditures				
Contribution to:				
Public Employees' Retirement System	93,704	93,704	4,074	89,630
Social Security System (O.A.S.I.)	1,509,169	1,509,169	150,000	1,359,169
Unemployment Compensation Insurance - (NJSA 43:21-3)	21,783	50,000	50,000	
Police and Fireman's Retirement System	298,717	298,717		298,717
Defined Contribution Retirement Program	50,000	21,783		21,783
Total Deferred Charges and Statutory Expenditures	<u>1,973,373</u>	<u>1,973,373</u>	<u>204,074</u>	<u>1,769,299</u>
Total General Appropriations	<u>\$ 24,441,444</u>	<u>31,441,796</u>	<u>19,012,032</u>	<u>12,429,764</u>
Appropriation Reserves	\$ 24,441,444			
Encumbrances		<u>7,000,352</u>		
		<u>\$ 31,441,796</u>		
Cash			\$ 15,118,529	
Transfer to Reserves - Reserve for Jail Expansion			2,665,100	
Transfer to Reserves - Reserve for P-CARD			53,845	
Accounts Payable			90,709	
Contracts Payable			<u>1,083,849</u>	
			<u>\$ 19,012,032</u>	

**COUNTY OF BERGEN**  
**SCHEDULE OF CONTRACTS PAYABLE**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	9,453,278
Increased by:		
Transfer from 2022 Appropriation Reserves		1,083,849
		10,537,127
Decreased by:		
Cash Disbursements	\$	813,138
Cancellation of Contracts Payable		32,258
		845,396
Balance: December 31, 2023	\$	9,691,731

ANALYSIS OF ENDING BALANCE	
For Appropriations of Year Ended:	Amount
December 31, 2015	\$ 461,315
December 31, 2016	227,155
December 31, 2017	1,433,042
December 31, 2019	446,588
December 31, 2020	6,000,000
December 31, 2021	39,782
December 31, 2022	1,083,849
	\$ 9,691,731

**COUNTY OF BERGEN**  
**SCHEDULE OF ENCUMBRANCES PAYABLE**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	7,000,352
Increased by:		
Transfer from Budget Expenditures		<u>7,163,746</u>
		14,164,098
Decreased by:		
Transfer to Appropriation Reserve		<u>7,000,352</u>
Balance: December 31, 2023	\$	<u><u>7,163,746</u></u>

**SCHEDULE OF ACCOUNTS PAYABLE**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	357,746
Increased by:		
Transfer from Appropriation Reserves		<u>90,709</u>
		448,455
Decreased by:		
Cancelled	38,322	
Cash Disbursements	<u>192,804</u>	
		<u>231,126</u>
Balance: December 31, 2023	\$	<u><u>217,329</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF OTHER RESERVES**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Balance, December 31, 2022	Increases	Decreases	Balance, December 31, 2023
Federal Withholding	\$ 191,309	23,242,825	23,356,575	77,559
Social Security	30,901	15,043,454	15,062,727	11,628
New Jersey Withholding	(7,232)	9,187,731	9,187,711	(7,212)
Unemployment Insurance	80	418,101	418,150	31
Public Employees' Retirement System	908,539	8,691,685	8,598,762	1,001,462
PERS Contributory Insurance	30,145	475,680	470,087	35,738
Defined Contribution Retirement Program	(68,091)	161,087	101,388	(8,392)
Police and Firemen's Retirement System	829,014	9,646,764	9,640,682	835,096
Police and Firemen's Supplemental Annuity	1,569	17,734	15,416	3,887
Garnishees	837	542,555	542,775	617
VBS Benefits		910	910	
Deferred Compensation	9,263	5,868,863	5,867,880	10,246
Colonial Insurance	3,742	639,310	639,223	3,829
Disability Insurance	97	413,627	413,682	42
Boston Mutual Life Deductions	315	1,142	1,457	
Employees Labor Union #1	8,575	377,029	384,957	647
PBA Dues #49	(62)			(62)
Dues - PBA Local #134 - Sheriff's Office		398,396	398,396	
Dues - PBA Local #221 - Prosecutor's Office	40	103,210	103,210	40
Medical and Dependent Reimbursement	13			13
Ameriflex	21,464	145,150	149,443	17,171
CWA	281	14,921	14,921	281
Dues - Local #108 - Parks Department		14,803	14,803	
NJ Family Leave Insurance	144,306	119,777	174,828	89,255
Employee 1.5 Benefit Contribution	2,311	11,873,628	11,875,939	
BC Assistant Prosecutor Association		14,490	14,480	10
Prepaid Salary and Wages	85,155	28,610		113,765
Realty Transfer Fees Due State		103,396,750	103,396,750	
Parks - Sales Tax Due	493	99,799	98,464	1,828
Parks - Easy Go Golf Cart	11,185	677,745	625,192	63,738
Clean-Up Fees - Parks Department	539,576	52,476	99,030	493,022
Due to State-Closed Grant	427,901	15,563	30,352	413,112
	<u>\$ 3,171,726</u>	<u>191,683,815</u>	<u>191,698,190</u>	<u>3,157,351</u>
Interfunds	\$	15,563		
Cash		104,226,771	191,538,098	
Reclass		160,092	160,092	
Budgeted Appropriations		<u>87,281,389</u>		
		<u>\$ 191,683,815</u>	<u>191,698,190</u>	

**EXHIBIT A-21**

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR JAIL EXPANSION**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	4,048,196
Increased by:		
Transfer from Appropriation Reserves		<u>2,665,100</u>
Balance: December 31, 2023	\$	<u><u>6,713,296</u></u>

**EXHIBIT A-22**

**SCHEDULE OF RESERVE FOR ELECTIONS**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Increased by:		
Cash Receipts	\$	<u>1,449,616</u>
Decreased by:		
Cash Disbursements		<u>516,050</u>
Balance: December 31, 2023	\$	<u><u>933,566</u></u>



**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR P-CARD**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	9,288
Increased by:			
Budget Appropriations	\$		110,605
Appropriation Reserves			53,845
Interfunds			46,390
			210,840
Decreased by:			
Cash Disbursement		\$	220,128
			220,128

**SCHEDULE OF RESERVE FOR ROCKLEIGH ICF CLOSING**  
**CURRENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	548,901
Increased by:			
Cash Receipts			761,807
			761,807
Decreased by:			
Cash Disbursement			1,310,708
			1,310,708
			328,611
Balance: December 31, 2023		\$	982,097

COUNTY OF BERGEN  
SCHEDULE OF DEFERRED REVENUE  
CURRENT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Increased by:		
Cash Receipts	\$	<u>130,501</u>
Balance: December 31, 2023	\$	<u><u>130,501</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF INTERFUNDS**  
**FEDERAL AND STATE GRANT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

<u>Fund</u>	Due from/(to) Balance December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Due from/(to) Balance December 31, <u>2023</u>
Current Fund	\$ <u>126,194,646</u>	<u>97,519,939</u>	<u>157,149,826</u>	<u>66,564,759</u>
	<u>126,194,646</u>	<u>97,519,939</u>	<u>157,149,826</u>	<u>66,564,759</u>
Due to Federal and State Grant Fund	\$ <u>126,194,646</u>	<u>97,519,939</u>	<u>157,149,826</u>	<u>66,564,759</u>
	<u>\$ 126,194,646</u>	<u>97,519,939</u>	<u>157,149,826</u>	<u>66,564,759</u>
2023 Budget Appropriations	\$ 49,844,626		49,844,626	
Grant Funds Received in Current Fund		45,143,997		
Unappropriated Grants Received		202,732		
Grant Expenditures Paid by Current Fund			71,078,702	
Encumbrances/Contracts Paid by Current Fund			33,857,908	
Appropriated Grant Reserves Cancelled			2,353,027	
Grants Receivable Cancelled		2,328,584		
Grant Funds Due to State			<u>15,563</u>	
		<u>\$ 97,519,939</u>	<u>157,149,826</u>	

**COUNTY OF BERGEN**  
**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**  
**FEDERAL AND STATE GRANT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Grant Control Number	Grant Title	Balance December 31, 2022	Accrued in 2023	Received 2023	Grants Canceled	Due to State	Balance December 31, 2023
<u>2008 GRANTS</u>							
28-30	Hazardous Discharge Site Remediation	\$ 159,172					159,172
<u>2011 GRANTS</u>							
31-25	Route 17 Bottleneck Alternatives	562,979			562,979		
<u>2018 GRANTS</u>							
826	Hazard Mitigation Grant Program	250,000		250,000			
850	Bergen County Hackensack Connection Shuttle Grant	136,068		136,068			
864	Basic Center Program Grant	55,496					55,496
865	Transitional Living Program	64,641					64,641
<u>2019 GRANTS</u>							
915	Stop School Violence	69,136		68,346			790
977	Enhance Training to End Abuse	208,374					208,374
985	Basic Center Grant	11,277					11,277
986	Transitional Living Program	1,161					1,161
<u>2020 GRANTS</u>							
033	FEMA COVID-19 Emergency	11,124,942					11,124,942
049	Medication Assisted Treatment	206,466					206,466
050	Basic Center Grant	17,652					17,652
051	Vision Transitional Living Program	14,668					14,668
052	STOP School Violence II Category 7	231,250		231,250			
053	STOP School Violence II Category 3	242,564		242,564			
060	2020 COVID-19 Act Elections Grant	322,167					322,167
073	Transitional Living Program	5,100					5,100
074	Basic Center Grant	16,993					16,993
<u>2021 GRANTS</u>							
100	Area Plan Grant	4,034		4,034			
108	Local Public Health Overdose Fatality Teams	36,850			36,850		
114	CARES Emergency Rental Assistance Program	18,745,147		3,046,087			15,699,060
119	Urban Area Security Initiative	538,082		339,994	198,088		
129	State Homeland Security Grant	379,946		379,936	10		
134	Sustained Enforcement Grant	47,525			47,525		
141	SCADRTAP - Challenge Pilot Program	50,000					50,000
150	Operation Helping Hand	90,476		90,476			
151	Sexual Assault Nurse Examiner - SART	31,200		29,508	1,692		
154	Municipal Alliance Program	226,498		148,179	78,319		
155	Comprehensive Opioid Stimulant and Substance Abuse Program	1,082,231		525,881			556,350
157	Supporting Children of Incarcerated Parents	280,115		124,491			155,624
168	LEAP Challenge Grant - Food Security Task Force	146,500					146,500
169	LEAP Challenge Grant - Shared Service Czar	100,000					100,000
175	Childhood Lead	115,064			115,064		
176	Body Worn Camera Grant	305,700					305,700
177	Mental Health Law Project	69,224		68,714	510		
178	Unified Child Care Grant	220,398			235,961	(15,563)	
179	Basic Center Program	41,642					41,642
183	Bergen County Early Voting Election	319,276		319,276			
<u>2022 GRANTS</u>							
200	Area Plan Grant	5,333,146		3,264,003	43,075		2,026,068
202	Social Services for the Homeless Program	589,037		303,853	285,184		
207	Social Services for the Homeless Program - Code Blue	58,135			58,135		
208	Homeless Management Information System	4,615		4,615			
209	Local Public Health Overdose Fatality Teams	3,868			3,868		
211	WFNJ - Transportation Services	111,159		8,962	102,197		
212	Local Arts Program	63,873		63,873			
213	County History Partnership Program	14,443		14,443			
216	FY21 Urban Areas Security Initiative	538,956		62,391			476,565
217	FY21 State Homeland Security Program	361,452		43,723			317,729
218	State Community Partnership	286,354		197,952	88,402		
220	COVID-19 Vaccination Supplement Funding	688,301		464,003			224,298
221	County Comprehensive Alcohol Program	477,411		277,411			200,000
223	Senior Citizen & Disabled Residents Transportation	472,287		472,287			
225	East Anderson Street Bridge	1,264,754		909,307			355,447
228	Body Worn Camera 2022	350,000					350,000
231	Spring House for Women	22,597		22,597			
234	Mental Health Law Project	262,673		253,767			8,906
235	Drug Recognition Experts	22,656					22,656

COUNTY OF BERGEN  
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE  
FEDERAL AND STATE GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Grant Control Number	Grant Title	Balance December 31, 2022	Accrued in 2023	Received 2023	Grants Canceled	Due to State	Balance December 31, 2023
236	Drug Recognition Experts	25,000		3,640			21,360
237	Sustained Enforcement Grant	39,200			39,200		
238	Sustained Enforcement Grant (Drug Recognition Experts)	95,000		41,790			53,210
239	Unified Child Care Program - 2021 Additional	228,413			228,413		
241	HUD - Veteran's Supportive Housing	46,594		45,820			774
242	HUD - Homeless Management Information System	100,693		99,493			1,200
243	Human Services Advisory Council	25,896		25,896			
244	Personal Assistance Services Program - Bergen	12,870					12,870
245	Personal Assistance Services Program - Hudson	28,764		20,817			7,947
246	Victims of Crime Act	264,327		247,097	17,230		
247	Kingsland & Park Ave Bridge	1,474,037		389,548			1,084,489
248	Stop Violence Against Women Act	29,044		29,044			
249	Domestic Violence Intervention Services	697,047		697,047			
251	Sub-Regional Transportation Planning	152,492		151,986	506		
252	Sub-Regional Transportation Planning - Intern	11,228		11,220	8		
253	State Health Insurance Program	20,000		20,000			
254	County Environmental Health Act	213,374		213,374			
255	Veterans Transportation	19,502		17,336			2,166
256	Alternatives to Domestic Violence	125,400		72,525			52,875
257	Early Intervention Services	1,581,973		1,488,986	92,987		
258	FY20 Paul Coverdell Grant	13,223		13,223			
260	Early Intervention Program - Special Child Health Case Managemen	100,623		100,288	335		
261	Municipal Alliance	317,346		85,664			231,682
262	Municipal Alliance - Youth Leadership	82,687		14,812			67,875
263	National Council on Aging	30,000		30,000			
264	Operation Helping Hands	52,632		52,632			
266	Comprehensive Cancer Control Program	71,689		71,612	77		
267	WFNJ - Administration	29,231		29,231			
268	Right to Know Program	16,402		10,935			5,467
269	Cancer Education & Early Detection Program	253,640		253,640			
270	Tuberculosis Control Program	229,084		228,945	139		
271	Job Access Reverse Commute	150,000		150,000			
272	Unified Child Care Program	1,616,896		1,374,345			242,551
273	Local Public Health Overdose Fatality Teams	75,000		59,137	15,863		
274	Grief & Bereavement for Bergen County Children & Adolescence	36,700		36,700			
275	Transitional Living for Homeless Youth Program	232,547		145,074			87,473
276	Basic Center Program Grant	197,000		151,631			45,369
277	West Forest Avenue Bridge	600,000					600,000
278	Visions Program	101,001		101,001			
280	Childhood Lead Program	199,242		183,972	15,270		
281	FY22 Urban Areas Security Initiative	754,000		165,622			588,378
282	FY22 State Homeland Security Program	379,121					379,121
284	Operation Helping Hands	165,079		165,079			
285	Sexual Assault Nurse Examiner	173,282		117,659	55,623		
286	Venture Program	383,250		383,250			
287	Youth Complex Education Program	86,500		86,500			
289	Medication Assisted Treatment Initiative	206,465		206,465			
290	USMS Regional Fugitive Task Force	1,111					1,111
292	Operation Helping Hands	50,000		50,000			
293	Mental Health Board Administrator	9,000		9,000			
<u>2023 GRANTS</u>							
300	Area Plan Grant		9,813,856	7,463,891			2,349,965
300	Comprehensive Cancer Control Program		99,690	15,000			84,690
301	Child Interagency Coordinating Council		36,874	36,874			
302	WFNJ - Transportation Services		114,461	7,919			106,542
303	Bioterrorism (PHILEP) Program		748,720	688,299			60,421
304	Mental Health Law Project		269,902	194,390			75,512
305	IOLTA Fund of the Bar of NJ		15,000	15,000			
306	2022 Area Plan Grant - Additional Funds		60,874				60,874
307	Homeless Management Information Systems		20,000	14,615			5,385
308	Social Services For the Homeless		1,145,300	736,175			409,125
309	County History Partnership Program		94,100	79,985			14,115
310	Local Arts Program		319,400	255,520			63,880
311	FY23 Emergency Management Agency Assistance		55,000	55,000			
312	Hazard Mitigation Grant Program		315,000				315,000
313	State Community Partnership Grant		1,125,145	454,769			670,376
314	Respite Care Program		692,940	471,232			221,708
315	Enhance Mobility of Senior & Individuals with Disabilities		150,000	150,000			
316	Medicare Improvements for Patients and Providers Act		40,000	40,000			
317	FY22 Sheriff Body Armor		27,412	27,412			
318	FY22 Prosecutor Body Armor		6,087	6,087			
319	FY22 Prosecutor Body Camera		1,000,000				1,000,000

COUNTY OF BERGEN  
 SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE  
 FEDERAL AND STATE GRANT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Grant Control Number	Grant Title	Balance December 31, 2022	Accrued in 2023	Received 2023	Grants Canceled	Due to State	Balance December 31, 2023
320	Senior Citizen & Disabled Residence Transportation		2,295,839	1,655,678			640,161
321	Cancer Education & Early Detection		22,088	22,011	77		
322	Creative Aging Initiative Grant		10,000	7,500			2,500
323	NJACCHO Enhancing Public Health Infrastructure		2,697,028	1,506,314			1,190,714
324	Congressional PDM Program - Bergen County Drainage Project		250,000				250,000
325	Public Safety Answering Point (PSAP)		2,105,506	2,105,506			
326	Medicaid PEER Grouping		748,656	748,656			
327	County Comprehensive Alcohol Program		1,133,714	531,794			601,920
328	Spring House for Women - Drug Court		100,720	48,959			51,761
329	Child Advocacy Development Grant		184,524	184,524			
330	Early Intervention Program - Special Child Health Case Management		3,300	3,028	272		
331	Alternative to Domestic Violence - Additional		69,588	69,588			
332	Justice Assistance Grant FY18		155,705	155,705			
333	Urban Area Security Initiative - Additional Funds		12,750	12,750			
334	Stop Violence Against Women Act		52,500	10,139			42,361
335	State Health Insurance Program		42,000	10,500			31,500
336	Federal Highway Admin - East Anderson Street Bridge - Additional		366,520				366,520
337	Tuberculosis Control - 2022 Additional Funds		68,290	63,723	4,567		
338	Senior Farmers Market		30,464	30,306	158		
339	County Environmental Health Act		213,456				213,456
340	Stand Down		7,000	7,000			
341	Sustained Enforcement Grant		95,000				95,000
342	Victims of Crime		341,826	85,465			256,361
343	Personal Assistance Services Program - Bergen & Hudson		93,564	67,599			25,965
344	Sub-Regional Transportation Planning Program		198,164	61,910			136,254
345	Sub-Regional Transportation Planning - Intern		15,000	2,884			12,116
346	Human Service Advisory Council		66,499	38,787			27,712
347	Visions Program		101,001	63,035			37,966
348	Alternative to Domestic Violence		871,848	518,894			352,954
349	Victim Assistance Grant Program		275,000	52,206			222,794
350	Homeless Management Information System		100,693				100,693
351	HUD - Veteran's Supportive Housing		88,415				88,415
352	Detection & Mitigation of COVID 19 in Confinement Facilities		163,747	163,747			
353	COVID-19 Supplemental Vaccination - Additional Funds		65,000				65,000
354	USMS Regional Fugitive Task Force		15,500	15,000			500
355	FY23 County Re-Entry Coordinators		100,000	30,506			69,494
356	NJ Promise - Children's Interagency Coordinating Council		5,000	5,000			
357	NJACCHO Enhancing Public Health Infrastructure		2,696,983	676,578			2,020,405
358	Justice Assistance Grant FY20		92,809				92,809
359	Operation Helping Hand		105,263				105,263
360	2023 Veterans Transportation		26,000	8,664			17,336
361	Seal Asset Tracking Grant		69,376				69,376
362	Early Intervention Services		2,626,137	586,380			2,039,757
363	Case Management		145,347	33,241			112,106
364	National Council on Aging		30,000	10,000			20,000
365	2023 Municipal Alliance Program		317,346				317,346
366	2023 Municipal Alliance Program - Youth Leadership		82,687				82,687
367	Personal Assistance Services Program		5,148	5,148			
368	National Opioid Settlement Fund		2,600,488	2,600,488			
369	Cancer Education & Early Detection		306,226	28,267			277,959
370	County Health Infrastructure Program		2,109,961	93,529			2,016,432
371	Local Public Health Overdose Fatality Teams		75,000	11,632			63,368
372	Tuberculosis Control Program		287,808	50,335			237,473
373	FY24 Jail Medication Assisted Treatment		412,931				412,931
374	Peer Recovery Specialist		75,000				75,000
375	Transitional Living for Homeless Youth		232,547				232,547
376	Basic Center Program		197,000				197,000
377	2024 Bioterrorism (PHILEP) Program		458,682	112,169			346,513
378	Clean Communities Program		174,462	174,462			
379	2024 Right to Know Program		21,869	5,467			16,402
380	Justice Assistance Grant Program		144,538	144,538			
381	Workfirst NJDOL - Bergen One Stop Center		40,000				40,000
382	Special Population Grant		150,000				150,000
383	Childhood Lead		375,968	70,660			305,308
384	Children Interagency Coordinator Council		39,455	19,722			19,733
385	Job Access & Reverse Commute		150,000				150,000
386	Unified Child Care - Additional 2022		8,452				8,452
387	2024 Unified Child Care		2,164,967				2,164,967
388	FY23 State Homeland Security Grant		362,322				362,322
389	FY23 Urban Areas Security Initiative		854,000				854,000
390	FY21 Justice Assistance Grant		114,214				114,214

**COUNTY OF BERGEN**  
**SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE**  
**FEDERAL AND STATE GRANT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Grant Control Number	Grant Title	Balance December 31, 2022	Accrued in 2023	Received 2023	Grants Canceled	Due to State	Balance December 31, 2023
391	FY22 Justice Assistance Grant		93,686				93,686
392	Youth Complex Education Program		179,055	89,528			89,527
393	2024 Venture Program		669,445	278,935			390,510
394	FY24 County Re-Entry Coordinators		100,000	100,000			
395	FY24 State Criminal Alien Assistance - SCAAP		783,843	783,843			
396	FY23 COPS Grant		954,000				954,000
397	Title IV-D Child Support Enforcement System		171,945	171,945			
398	Mental Health Board Administration		12,000	3,000			9,000
399	Tick Surveillance Program		12,000	12,000			
		<u>\$ 59,259,336</u>	<u>49,844,626</u>	<u>45,281,440</u>	<u>2,328,584</u>	<u>(15,563)</u>	<u>61,509,501</u>
				Interfunds \$ 45,143,997			
				Reserve for Grants Unappropriated 137,443			
				<u>\$ 45,281,440</u>			

**COUNTY OF BERGEN**  
**SCHEDULE OF ENCUMBRANCES/CONTRACTS PAYABLE**  
**FEDERAL AND STATE GRANT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$ 33,857,908
Increased by:	
Transferred from Reserve for Federal and State Grants	<u>22,237,083</u>
	56,094,991
Decreased by:	
Grant Encumbrances/Contracts Paid by Current Fund	<u>33,857,908</u>
Balance: December 31, 2023	\$ <u><u>22,237,083</u></u>



COUNTY OF BERGEN  
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS  
FEDERAL AND STATE GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Grant Control Number	Grant Title	Balance December 31, 2022	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2023
<u>2008 GRANTS</u>							
28-30	Hazardous Discharge Site	\$ 4,169					4,169
28-45	Cities Readiness Initiative Program	2,987		1,259			1,728
<u>2009 GRANTS</u>							
29-45	PARIS	29,630			29,630		
<u>2011 GRANTS</u>							
31-25	Route 17 Bottleneck Alternatives	85,318		(474,144)	559,462		
<u>2016 GRANTS</u>							
623	Youth Complex Education Program	1,997		1,932			65
671	Youth Complex Education Program	12,535		(2,578)			15,113
672	Venture Program Grant	5,615		5,615			
<u>2017 GRANTS</u>							
771	Venture Program Grant	9,909		9,909			
<u>2018 GRANTS</u>							
804	Youth Complex Education Program	29,545		16,800			12,745
850	Bergen County Hackensack Connection Shuttle Grant	72,454		72,454			
864	Basic Center Program Grant	55,496					55,496
865	Transitional Living Program	64,641					64,641
869	Venture Program Grant	4,418		4,418			
<u>2019 GRANTS</u>							
904	Youth Complex Education Program	25,003					25,003
915	Stop School Violence	111,284		110,494			790
975	Venture Program	3,000		3,000			
976	Youth Complex Education	27,538		3,608			23,930
977	Enhance Training to End Abuse	212,107		72,276			139,831
985	Basic Center Grant	11,276					11,276
986	Transitional Living Program	1,161					1,161
<u>2020 GRANTS</u>							
016	National Council on Aging (NCOA)	6,840					6,840
020	Local Arts Program	775		775			
032	CARES Act	117,849		117,849			
033	FEMA COVID-19 Emergency	6,802,270					6,802,270
042	Apple Initiative	25					25
049	Medication Assisted Treatment	253,959					253,959
050	Basic Center Grant	17,662					17,662
051	Vision Transitional Living Program	14,668					14,668
052	STOP School Violence II Category 7	231,250		231,250			
053	STOP School Violence II Category 3	150,959		128,017			22,942
060	2020 COVID-19 Act Elections Grant	180,372					180,372
068	2020 COVID-19 CARES Act General Elections Grant	701,927					701,927
073	Transitional Living Program	5,100					5,100
074	Basic Center Grant	16,993					16,993
078	Youth Complex Education Programs	24,207					24,207
079	Venture Program	5,025		5,025			
<u>2021 GRANTS</u>							
100	Area Plan Grant	178				(178)	
101	CARES American Recovery Funds	8,996,518		8,043,582			952,936
102	PEER Grouping	667,600		(76,499)		(744,099)	
108	Local Public Health Overdose Fatality Teams	17,535			17,535		
113	2020 COVID-19 Act Elections Grant	1,178,489					1,178,489
114	CARES Emergency Rental Assistance Program	24,443,875		8,501,499			15,942,376
119	Urban Area Security Initiative	433,163		235,075	198,088		
125	Local Arts Program	4,708		2,202			2,506
129	State Homeland Security Grant	289,915		289,905		10	
134	Sustained Enforcement Grant	47,525			47,525		
139	Alternatives to Domestic Violence	59,813		16,101			43,712

COUNTY OF BERGEN  
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS  
FEDERAL AND STATE GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Grant Control Number	Grant Title	Balance December 31, 2022	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2023
141	SCADRTAP - Challenge Pilot Program	50,000					50,000
143	LEAP County Coordinator Fellowship Grant	14,694					14,694
151	Sexual Assault Nurse Examiner - SART	969		(723)	1,692		
154	Municipal Alliance Program	77,320		(999)	78,319		
155	Comprehensive Opioid Stimulant and Substance Abuse Program	1,027,633		476,007			551,626
157	Supporting Children of Incarcerated Parents	245,481		130,303			115,178
161	Child Advocacy Development	35,635		(5,872)			41,507
162	Clean Communities	2			2		
168	LEAP Challenge Grant - Food Security Task Force	146,500					146,500
169	LEAP Challenge Grant - Shared Service Czar	100,000		47,200			52,800
175	Childhood Lead	115,065			115,065		
176	Body Worn Camera Grant	305,700					305,700
177	Mental Health Law Project	510			510		
178	Unified Child Care Grant	212,983		(23,077)	236,060		
179	Basic Center Program	41,642					41,642
180	Youth Complex Education	23,346		10,331			13,015
181	Venture Program	9,664		9,278			386
185	Financial Literacy Program	13					13
<u>2022 GRANTS</u>							
200	Area Plan Grant	2,673,525		942,035	43,075	(1,688,415)	
202	Social Services for the Homeless Program	376,339		91,155	285,184		
203	Kessler Special Initiatives	730		635			95
204	Personal Assistance Services Program - Bergen	2,623					2,623
206	Respite Care Program	55,202		(55,995)			111,197
207	Social Services for the Homeless Program - Code Blue	58,135			58,135		
209	Local Public Health Overdose Fatality Teams	23,184			23,184		
210	Tick Surveillance Program - 2022	747			747		
211	WFNJ - Transportation Services	102,197			102,197		
212	Local Arts Program	114,150		56,489			57,661
213	County History Partnership Program	26,328		26,328			
214	Child Advocacy Development	28,879		25,976			2,903
216	FY21 Urban Areas Security Initiative	538,956		226,779			312,177
217	FY21 State Homeland Security Program	361,452		77,071			284,381
218	State Community Partnership	174,507		86,105	88,402		
219	Sheriff Body Armor Replacement	17,967		17,967			
220	COVID-19 Vaccination Supplement Funding	479,093		238,159			240,934
221	County Comprehensive Alcohol Program	26,598		26,595			3
224	Domestic Violence Intervention Services	5,600					5,600
225	East Anderson Street Bridge						
228	Body Worn Camera 2022	350,000		79,091			270,909
233	Medicaid Peer Grouping	45,029		(169,170)		(214,199)	
234	Mental Health Law Project	8,906		710			8,196
235	Drug Recognition Experts	21,486					21,486
236	Drug Recognition Experts	25,000		3,640			21,360
237	Sustained Enforcement Grant	39,200			39,200		
238	Sustained Enforcement Grant (Drug Recognition Experts)	95,000		41,790			53,210
239	Unified Child Care Program - 2021 Additional	228,413			228,413		
240	Medication Assisted Treatment Initiative	186,811		(55,908)			242,719
241	HUD - Veteran's Supportive Housing						
242	HUD - Homeless Management Information System	13,878		12,678			1,200
243	Human Services Advisory Council	31,075		31,075			
244	Personal Assistance Services Program - Bergen	27,475		27,361			114
245	Personal Assistance Services Program - Hudson	14,382		14,382			
246	Victims of Crime Act	176,218		158,989	17,229		
247	Kingsland & Park Ave Bridge						
248	Stop Violence Against Women Act	17,149		17,149			
249	Domestic Violence Intervention Services	590,953		486,702			104,251
250	American Recovery Funds grant	89,157,853		37,760,289			51,397,564
251	Sub-Regional Transportation Planning	93,508		92,994	514		
252	Sub-Regional Transportation Planning - Intern	5,088		5,088			
253	State Health Insurance Program	10,000		10,000			
255	Veterans Transportation	13,004		13,004			
256	Alternatives to Domestic Violence	82,705		82,036			669

COUNTY OF BERGEN  
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS  
FEDERAL AND STATE GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Grant Control Number	Grant Title	Balance December 31, 2022	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2023
257	Early Intervention Services	1,081,996		989,008	92,988		
258	FY20 Paul Coverdell Grant	13,223		13,223			
259	Clean Communities Grant	97,372		97,372			
260	Early Intervention Program - Special Child Health Case Manage	69,315		68,979	336		
261	Municipal Alliance	48,344		45,347			2,997
262	Municipal Alliance - Youth Leadership	1,447		1,447			
263	National Council on Aging	43,093		43,093			
264	Operation Helping Hands	18			18		
266	Comprehensive Cancer Control Program	74,189		74,099	90		
267	WFNJ - Administration	20,000		20,000			
268	Right to Know Program	10,934		10,934			
269	Cancer Education & Early Detection Program	144,088		144,088			
270	Tuberculosis Control Program	159,143		159,004	139		
271	Job Access Reverse Commute	55,703		55,703			
272	Unified Child Care Program	1,698,825		1,422,525			276,300
273	Local Public Health Overdose Fatality Teams	60,118		44,255	15,863		
274	Grief & Bereavement for Bergen County Children & Adolescence	36,700		148			36,552
275	Transitional Living for Homeless Youth Program	217,484		130,011			87,473
276	Basic Center Program Grant	169,677		124,719			44,958
277	West Forest Avenue Bridge	600,000		452,086			147,914
278	Visions Program	50,501		50,501			
279	Tick Surveillance Program - 2022	10,412		8,495			1,917
280	Childhood Lead Program	149,874		134,604	15,270		
281	FY22 Urban Areas Security Initiative	754,000		157,311			596,689
282	FY22 State Homeland Security Program	379,121		27,108			352,013
284	Operation Helping Hands	165,079		165,079			
285	Sexual Assault Nurse Examiner	148,174		95,104	53,070		
286	Venture Program	459,952		285,078			174,874
287	Youth Complex Education Program	119,700		95,235			24,465
288	Financial Literacy Education Program	5,433		3,903			1,530
289	Medication Assisted Treatment Initiative	412,931		238,063			174,868
292	Operation Helping Hands	50,000		50,000			
293	Mental Health Board Administrator	6,000		6,000			
	<u>2023 GRANTS</u>						
300	Area Plan Grant		9,813,856	8,228,081		1,749,467	3,335,242
300	Comprehensive Cancer Control Program		99,690	32,500			67,190
301	Child Interagency Coordinating Council		36,874	36,874			
302	WFNJ - Transportation Services		114,461	28,271			86,190
303	Bioterrorism (PHILEP) Program		748,720	688,300			60,420
304	Mental Health Law Project		269,902	269,875			27
305	IOLTA Fund of the Bar of NJ		15,000	15,000			
306	2022 Area Plan Grant - Additional Funds		60,874			(60,874)	
307	Homeless Management Information Systems		20,000	20,000			
308	Social Services For the Homeless		1,145,300	1,108,552			36,748
309	County History Partnership Program		94,100	57,074			37,026
310	Local Arts Program		319,400	212,541			106,859
311	FY23 Emergency Management Agency Assistance		55,000	55,000			
312	Hazard Mitigation Grant Program		315,000	315,000			
313	State Community Partnership Grant		1,125,145	882,933			242,212
314	Respite Care Program		692,940	682,595			10,345
315	Enhance Mobility of Senior & Individuals with Disabilities		150,000	150,000			
316	Medicare Improvements for Patients and Providers Act		40,000	40,000			
317	FY22 Sheriff Body Armor		27,412	27,412			
318	FY22 Prosecutor Body Armor		6,087	5,847			240
319	FY22 Prosecutor Body Camera		1,000,000	473,287			526,713
320	Senior Citizen & Disabled Residence Transportation		2,295,839	2,254,127			41,712
321	Cancer Education & Early Detection		22,088	22,011	77		
322	Creative Aging Initiative Grant		10,000	9,717			283
323	NJACCHO Enhancing Public Health Infrastructure		2,697,028	1,731,293			965,735
324	Congressional PDM Program - Bergen County Drainage Project		250,000				250,000
325	Public Safety Answering Point (PSAP)		2,105,506	1,837,567			267,939
326	Medicaid PEER Grouping		748,656	728,341		958,298	978,613
327	County Comprehensive Alcohol Program		1,133,714	1,133,714			

COUNTY OF BERGEN  
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS  
FEDERAL AND STATE GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Grant Control Number	Grant Title	Balance December 31, 2022	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2023
328	Spring House for Women - Drug Court		100,720	100,720			
329	Child Advocacy Development Grant		184,524	181,827			2,697
330	Early Intervention Program - Special Child Health Case Management		3,300	3,028	272		
331	Alternative to Domestic Violence - Additional		69,588	66,778			2,810
332	Justice Assistance Grant FY18		155,705	155,705			
333	Urban Area Security Initiative - Additional Funds		12,750	12,750			
334	Stop Violence Against Women Act		52,500	38,036			14,464
335	State Health Insurance Program		42,000	31,500			10,500
336	Federal Highway Admin - East Anderson Street Bridge - Additional		366,520	366,520			
337	Tuberculosis Control - 2022 Additional Funds		68,290	63,723	4,567		
338	Senior Farmers Market		30,464	30,305	159		
339	County Environmental Health Act		213,456	213,456			
340	Stand Down		7,000	7,000			
341	Sustained Enforcement Grant		95,000				95,000
342	Victims of Crime		341,826	170,930			170,896
343	Personal Assistance Services Program - Bergen & Hudson		93,564	45,895			47,669
344	Sub-Regional Transportation Planning Program		198,164	123,294			74,870
345	Sub-Regional Transportation Planning - Intern		15,000	4,516			10,484
346	Human Service Advisory Council		66,499	33,267			33,232
347	Visions Program		101,001	53,582			47,419
348	Alternative to Domestic Violence		871,848	433,814			438,034
349	Victim Assistance Grant Program		275,000	42,632			232,368
350	Homeless Management Information System		100,693	86,815			13,878
351	HUD - Veteran's Supportive Housing		88,415	88,415			
352	Detection & Mitigation of COVID 19 in Confinement Facilities		163,747				163,747
353	COVID-19 Supplemental Vaccination - Additional Funds		65,000				65,000
354	USMS Regional Fugitive Task Force		15,500	15,500			
355	FY23 County Re-Entry Coordinators		100,000	100,000			
356	NJ Promise - Children's Interagency Coordinating Council		5,000	5,000			
357	NIACCHO Enhancing Public Health Infrastructure		2,696,983	1,050,182			1,646,801
358	Justice Assistance Grant FY20		92,809				92,809
359	Operation Helping Hand		105,263				105,263
360	2023 Veterans Transportation		26,000	12,996			13,004
361	Seal Asset Tracking Grant		69,376	69,376			
362	Early Intervention Services		2,626,137	1,183,321			1,442,816
363	Case Management		145,347	71,897			73,450
364	National Council on Aging		30,000	30,000			
365	2023 Municipal Alliance Program		317,346	253,040			64,306
366	2023 Municipal Alliance Program - Youth Leadership		82,687	1,431			81,256
367	Personal Assistance Services Program		5,148	5,148			
368	National Opioid Settlement Fund		2,600,488	88,960			2,511,528
369	Cancer Education & Early Detection		306,226	137,542			168,684
370	County Health Infrastructure Program		2,109,961	229,554			1,880,407
371	Local Public Health Overdose Fatality Teams		75,000	25,386			49,614
372	Tuberculosis Control Program		287,808	141,115			146,693
373	FY24 Jail Medication Assisted Treatment		412,931	180,949			231,982
374	Peer Recovery Specialist		75,000	32,261			42,739
375	Transitional Living for Homeless Youth		232,547	38,447			194,100
376	Basic Center Program		197,000	36,980			160,020
377	2024 Bioterrorism (PHILEP) Program		458,682	216,285			242,397
378	Clean Communities Program		174,462	36,916			137,546
379	2024 Right to Know Program		21,869	10,935			10,934
380	Justice Assistance Grant Program		144,538	144,538			
381	Workfirst NJDOL - Bergen One Stop Center		40,000	20,000			20,000
382	Special Population Grant		150,000	101,066			48,934
383	Childhood Lead		375,968	160,486			215,482
384	Children Interagency Coordinator Council		39,455	19,727			19,728
385	Job Access & Reverse Commute		150,000	76,857			73,143
386	Unified Child Care - Additional 2022		8,452	7,146			1,306
387	2024 Unified Child Care		2,164,967	478,975			1,685,992
388	FY23 State Homeland Security Grant		362,322				362,322
389	FY23 Urban Areas Security Initiative		854,000				854,000
390	FY21 Justice Assistance Grant		114,214	114,214			
391	FY22 Justice Assistance Grant		93,686	23,422			70,264

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS**  
**FEDERAL AND STATE GRANT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Grant Control Number	Grant Title	Balance December 31, 2022	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2023
392	Youth Complex Education Program		179,055	62,906			116,149
393	2024 Venture Program		669,445	223,638			445,807
394	FY24 County Re-Entry Coordinators		100,000				100,000
395	FY24 State Criminal Alien Assistance - SCAAP		783,843	783,843			
396	FY23 COPS Grant		954,000				954,000
397	Title IV-D Child Support Enforcement System		171,945	171,945			
398	Mental Health Board Administration		12,000	6,000			6,000
399	Tick Surveillance Program		12,000	1,388			10,612
		<u>\$ 151,458,631</u>	<u>49,844,626</u>	<u>93,315,785</u>	<u>2,353,027</u>	<u>-</u>	<u>105,634,445</u>
			\$ 23,138,104	Adopted Budget Appropriations Added by 40A:4-87			
			<u>26,706,522</u>				
			<u>\$ 49,844,626</u>				
				Interfunds \$ 71,078,702			
				Transferred to Encumbrances/Contracts Payable <u>22,237,083</u>			
				<u>\$ 93,315,785</u>			

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR STATE AND FEDERAL GRANTS - UNAPPROPRIATED

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance, December 31, 2022	Transferred to 2023 Budget	Received	Balance, December 31, 2023
Emergency Mangement Assistance	\$ 55,000	55,000		
Mental Health 2024			30,000	30,000
National Opioid Settlement			122,608	122,608
Body Armor Replacement Program	33,499	33,499	41,249	41,249
Business Action Center Travel			8,875	8,875
County Re-Entry Coordinators	30,506	30,506		
Youth Incentive Program	18,438	18,438		
	<u>\$ 137,443</u>	<u>137,443</u>	<u>202,732</u>	<u>202,732</u>

**COUNTY OF BERGEN**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

**TRUST FUNDS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Regular Trust Fund	Open Space Trust Fund	Prosecutor Trust Fund	Self-Insurance Trust Fund	Community Development Trust Fund
Balance: December 31, 2022	\$ 33,734,091	69,755,822	24,909,933	14,762,351	815,071
Increased by Receipts:					
Open Space Trust Levy		21,212,321			
Open Space Trust Reserves		12,619,631			
Special Prosecutor's Trust Fund			8,330,786		
Motor Vehicle Fines and Road Opening Deposits	3,907,426				
Weights and Measures	294,438				
Road Permit Deposits	67,448				
Miscellaneous Trust Accounts	9,648,270				
Interfunds	31,417		69,051		
Insurance Receipts				104,280,303	
US Department of Housing and Urban Development - Drawdown					22,737,272
Principal on Mortgages Receivable					292,292
Program Income - Community Development					520,510
Reserve for Community Development					31,694
	<u>13,948,999</u>	<u>33,831,952</u>	<u>8,399,837</u>	<u>104,280,303</u>	<u>23,581,768</u>
	47,683,089	103,587,774	33,309,770	119,042,654	24,396,839
Decreased by Disbursements:					
Motor Vehicle Fines and Road Opening Deposits	350,000				
Road Permit Deposits	27,212				
Weights and Measures	270,591				
Special Prosecutor's Trust Fund			7,768,060		
Open Space Trust Fund		14,460,489			
Miscellaneous Trust Accounts	6,688,759				
Due from BCIA		14,176,546			
Interfunds	176,773		17,871		
Insurance Expenditures				101,186,673	
Community Development Expenditures					23,935,190
	<u>7,513,335</u>	<u>28,637,035</u>	<u>7,785,931</u>	<u>101,186,673</u>	<u>23,935,190</u>
Balance: December 31, 2023	<u>\$ 40,169,754</u>	<u>74,950,739</u>	<u>25,523,839</u>	<u>17,855,981</u>	<u>461,649</u>

COUNTY OF BERGEN  
SCHEDULE OF INTERFUNDS RECEIVABLE / (PAYABLE)

TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Balance December 31, 2022</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance December 31, 2023</u>
Open Space Trust Fund				
Due from (to) Current Fund	\$			
Due from (to) General Capital Fund	(2,250,000)	2,250,000		
Other Trust Fund				
Due from (to) Current Fund	(113,768)	114,764	20	976
Due from (to) Prosecutor Trust Fund	(63,393)	63,711	31,598	(31,280)
Prosecutor Trust Fund				
Due from (to) Current Fund	(17,871)	17,871	5,340	(5,340)
Due from (to) Other Trust Fund	63,393	31,598	63,711	31,280
CDBG Trust Fund				
Due from (to) Current Fund			585	(585)
	<u>\$ (2,381,639)</u>	<u>2,477,944</u>	<u>101,254</u>	<u>(4,949)</u>
Cash Disbursements	\$	194,644		
Cash Receipts			100,468	
Miscellaneous Trust Reserves		1,702	201	
Prosecutor Trust Reserves		31,598		
CDBG Trust Reserves			585	
Open Space Trust Reserves		<u>2,250,000</u>		
		<u>\$ 2,477,944</u>	<u>101,254</u>	



**COUNTY OF BERGEN**  
**SCHEDULE OF OPEN SPACE TAXES RECEIVABLE**  
**OPEN SPACE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	158,629
Increased by:		
County Open Space Tax Levy	\$	21,100,605
County Open Space Tax Levy - Added Tax		<u>76,514</u>
		<u>21,177,119</u>
		21,335,748
Decreased by:		
Cash Receipts		<u>21,212,321</u>
Balance: December 31, 2023	\$	<u><u>123,427</u></u>

<b>Analysis of Balance</b>	
Added/Omitted	70,532
Open Space	<u>52,895</u>
\$	<u><u>123,427</u></u>

COUNTY OF BERGEN

SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY

OPEN SPACE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Increased by:

Cash Disbursement

\$ 14,176,546

Balance: December 31, 2023

\$ 14,176,546

## 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, 2023

Balance: December 31, 2022		\$	48,659,073
Increased by Current Year Awards:			
Community Development Block Grant	\$	9,089,673	
Emergency Shelter Grant		805,261	
HOME Investment Funds		3,054,202	
HOME Investment Funds - ARP		9,857,465	
Continuum of Care Program		244,531	
			<u>23,051,132</u>
			71,710,205
Decreased by:			
Cancelled		42	
Cash Receipts, U.S. Department of Housing and Urban Development (HUD)			
Community Development Block Grant		14,745,705	
Community Development Block Grant - CV		2,466,175	
HOME Investment Funds		2,137,408	
HOME Investment Funds - ARP		107,126	
Emergency Shelter Grant		883,775	
Emergency Shelter Grant - CV		2,135,195	
Continuum of Care Program		261,888	
			<u>22,737,314</u>
Balance: December 31, 2023		\$	<u>48,972,891</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, 2023**

Balance: December 31, 2022		\$	4,307,617
Increased by:			
Motor Vehicle Fines Collected	\$	3,060,585	
BC Central Municipal Court Fees Collected		181,928	
Palisades Interstate Park Commission Collected		1,874	
Road Opening Permits Collected		663,039	
			3,907,426
			8,215,043
Decreased by:			
Cash Disbursement			350,000
Balance: December 31, 2023		\$	7,865,043

## COUNTY OF BERGEN

## SCHEDULE OF RESERVE FOR DEDICATED REVENUE - WEIGHTS AND MEASURES

## REGULAR TRUST FUND

## FOR THE YEAR ENDED DECEMBER 31, 2023

Balance: December 31, 2022		\$	61,656
Increased by:			
Cash Receipts:			
Central Municipal Court Transfers	\$	84,918	
State of New Jersey		174,325	
Interest		6,055	
Cash Receipt		29,140	
Prior Year Contracts Payable		131	
Prior Year Encumbrances		<u>58,174</u>	
			<u>352,743</u>
			414,399
Decreased by:			
Cash Disbursements		270,591	
Contracts Payable		<u>253</u>	
			<u>270,844</u>
Balance: December 31, 2023		\$	<u><u>143,555</u></u>

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance, December 31, 2022	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2023
	\$ 41,425		1,506	3,962		38,969
Food Security Task Force			504			504
Food Security Task Force - Farmers Fight Hunger						
Optoid Retainer Agreement	1,637,577		962,911	2,600,488		
County Clerk - Filing & Recording Fees	291,100	519	577,597	344,275	7,187	517,753
County Clerk - Homeless	578,369	29,600	211,267	333,139	39,651	446,446
Code Blue	580,722		113,759	506		693,975
Superintendent of Schools - School Election	57,523		116,455	108,583	6,488	58,907
Special Municipal Elections	11,069		28,924	11,068		28,925
Unclaimed Salaries of Deceased Employees	21,624					21,624
Accumulated Absence and Terminal Leave	4,739,723		183,847	15,866		4,907,704
Commodity Resale System	1,183,941		855,004	408,341		1,630,604
Filing Fees for Tax Appeals	1,796,850	32,769	80,372	321,691	216,356	1,571,944
Surrogate Probates, Guardianship & Trusts	1,823,275		172,006	36,888		1,958,393
Public Advocate Fee	537,854					537,854
Tennessee Gas Pipeline Planning & Economic Dev.	985,000	8,890			8,890	985,000
AMEREM Right of Way	5,000					5,000
Job Fair Sponsorship	4,857		12,499	4,810	6,156	6,390
Economic Development Tourism Fund	5,100		79,560			84,660
West Century Road Bridge		6,137		6,137		
Cash in Lieu of Actual Construction	127,468					127,468
Homeownership Deposits	29,850		37,100	58,252		8,698
B/C Police Emergency Mgt. Div. Emergency	6,465					6,465
Industrial Brigade - Police and Fire Academy	137					137
Law Enforcement Training & Equipment Fund	28,242		19,103	20,653	19,503	7,189
County K-9 Unit	250			58,003		250
Attorney ID Program	47,218		1,366			48,584
Federal Forfeiture Trust	516,614	148,985	217,319	216,398	94,250	572,270
Sheriff - NJSA 22A:4-8	150,150	6,816	28,472	54,114		131,324
Federal Forfeiture - Treasury	346,434		40,250	47,263		339,421
Project Lifesaver	66					66
Parking Adjudication Act	3,085		493			3,578
Community Trans Donations	31,738		12,420			44,158
Site Plan/Sub Division Cash Contribution	752,413		124,210			876,623
Deposit Account - Performance Bonds	3,448,058		469,639	246,000		3,671,697
PSE&G Bridge Attachment	4,305		36	4,341		
Storm Recovery Reserve	3,754,459	48,566	2,515,684			6,318,709

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance, December 31, 2022	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2023
Intermediate Care Facility	2,088					2,088
Industrial Health Trust Fund	16,735					16,735
Spring House	286					286
Alcohol Recovery Program	46,664					46,664
Donation - Animal Shelter	482,517	9,165	1,210,965	82,532	134,985	1,485,130
Environmental Quality and Enforcement Fund	214,174		59,918	15,144	15,731	243,217
Office on Aging - Recreation	16,630		701	437		16,894
Aging Resource Media	1,350					1,350
Aging - Education & Training	69,427		17,958	20,453		66,932
Aging - Meals on Wheels			245			245
Senior Citizen Minibus Program	109,693		17,379	12,227		114,845
Alternative to Domestic Violence	65,736		24,937	33,481	636	56,556
Parents' Workshop	2,146		95	1,142		1,099
Office of Children - Provider Workshop Fees	11,770	10,000	10,604	18,640		13,734
Office for Children - Family Day Care Holiday	53,957		1,880			55,837
Providers' Registration Fees	3,157		1,670	151		4,676
Office for Children - Miscellaneous	2,681		690	1,622		1,749
Disabled Meals on Wheels	4,111		40	200		3,951
Office on Handicapped - Peer Grouping	130					130
Handicapped - Special Program	1,839			317		1,522
Personal Attendant Services	291					291
Handicapped - Respite	1,301		18,799	11,536		8,564
Assistance for Needy New Jersey Veterans	29,510		11,155	12,842	2,000	25,823
Citizens' Donations - Child Welfare Home	22,566		2,500	1,332		23,734
Stanton House	3,556	495	19,424	815	22	22,638
Family Guidance - Day Corrections	2,300					2,300
Human Services Conferences	1,090		725			1,815
Human Services - A. McCausland	2,046					2,046
Garfield Veterans Home	8,232		237			8,469
Veterans Community Based Service	56,086			7,516		48,570
VHA GPD Program	30,204		199,994	224,089		6,109
Fund for Military Veterans	6,212		32,600			38,812
Stephen's Support Fund for Special Needs	35,862		11,595	561		46,896
S.A.A.F.E.	13,360			7,682		5,678
Project Homeless Connect			100			100
Maureen Henry Scholarship Fund	2,142		79			2,221

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance, December 31, 2022	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2023
Cultural & Hist. Affairs	6,357		2,367	5,350		3,374
Artist Guild Scholarship	191					191
Wortendyke Barn	1					1
Jane Kendall Gingrich Trust Fund	163,504	2,900	7,645	6,789	2,900	164,360
Parks Department - Residence Maintenance	716					716
Parks Department - Wildlife	12,507		1,000	6,550		6,957
Zoo Operations Support	5,613			3,589		2,024
Park Improvement & Land Acquisition	15,405			9,500	5,905	
Parks Department - Plant-a-Tree	10,947			2,378		
Pioneer Junior Tour/School	174,937		61,961	27,540	101	8,569
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	417,554	118,558	1,014,122	1,200,525	160,310	189,399
Teen Arts Program	15,073		20,833	26,648		9,258
HWC/Oradell/New Milford	840,029	19,267		46,594	88,002	724,700
Overpeck Settlement Trust	21,803					21,803
Medicaid Peer Grouping	330,621	250,000	26,451		250,000	357,072
Social Services Programs	523,600	240				523,840
Reserve for Outside Detail			9,000			9,000
	<u>\$ 27,446,539</u>	<u>750,908</u>	<u>9,649,972</u>	<u>6,688,960</u>	<u>1,059,073</u>	<u>30,099,386</u>
	Encumbrances \$ 437,014				\$ 558,511	
	Contracts 313,894				500,562	
	\$ 750,908				\$ 1,059,073	
	Cash \$ 9,648,270		6,688,759			
	Due from(to) Current Fund 1,702		201			
	\$ 9,649,972		6,688,960			



**COUNTY OF BERGEN**  
**SCHEDULE OF ROAD PERMIT DEPOSITS**  
**REGULAR TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	931,903
Increased by:			
Deposits Collected			67,448
			999,351
Decreased by:			
Deposits Refunded	\$	27,212	
Current Year Encumbrances		3,329	
			30,541
Balance: December 31, 2023		\$	968,810

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE**  
**REGULAR TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	495,188
Increased by:			
Transfer from Miscellaneous Trust Fund	\$	558,511	
Transfer from Dedicated Revenues-Road Permit Deposits		<u>3,329</u>	
			<u>561,840</u>
			1,057,028
Decreased by:			
Miscellaneous Trust		437,014	
Weights and Measures		<u>58,174</u>	
			<u>495,188</u>
Balance: December 31, 2023		\$	<u><u>561,840</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE**  
**REGULAR TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	314,025
Increased by:			
Transfer from Miscellaneous Trust Fund	\$	500,562	
Transfer from Dedicated Revenues-Weights and Measures		<u>253</u>	
			<u>500,815</u>
			814,840
Decreased by:			
Miscellaneous Trust		313,894	
Weights and Measures		<u>131</u>	
			<u>314,025</u>
Balance: December 31, 2023		\$	<u><u>500,815</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF OPEN SPACE TRUST FUND**  
**OPEN SPACE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$ 17,598,189
Increased by:		
County Open Space Tax Levy	\$ 21,100,605	
County Open Space Tax Levy - Added Tax	76,514	
Other Cash Receipt	9,959,227	
Interfund	2,250,000	
Interest	2,660,404	
Prior Year Encumbrances Payable	245,367	
Prior Year Contracts Payable	<u>49,820,895</u>	
		<u>86,113,012</u>
		103,711,201
Decreased by:		
Cash Disbursements	14,460,489	
Encumbrances Payable	229,297	
Contracts Payable	<u>49,942,697</u>	
		<u>64,632,483</u>
Balance: December 31, 2023		<u>\$ 39,078,718</u>

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE**  
**OPEN SPACE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$ 245,367
Increased by:	
Transfer from Reserve for Expenditures	<u>229,297</u>
	474,664
Decreased by:	
Transfer to Reserve for Expenditures	<u>245,367</u>
Balance: December 31, 2023	<u><u>\$ 229,297</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE**  
**OPEN SPACE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	49,820,895
Increased by:		
Transfer from Reserve for Expenditures		49,942,697
		99,763,592
Decreased by:		
Transfer to Reserve for Expenditures		49,820,895
Balance: December 31, 2023	\$	49,942,697

**COUNTY OF BERGEN**  
**SCHEDULE OF PROSECUTOR'S TRUST FUND**  
**PROSECUTOR'S TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Balance, December 31, 2022	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Encumbrances/ Contracts Payable	Balance, December 31, 2023
County Law Enforcement Trust Account	\$ 2,927,373	1,646,395	1,705,110	2,033,047	575,362	3,670,469
Seized Asset Trust Account	8,781,188		3,572,233	3,370,060		8,983,361
Municipal Escrow Account	7,954,940	1,527,660	1,471,463	1,345,298	1,506,650	8,102,115
Special Prosecutor's MARS Maintenance Fund	38,021	85,000	567,801	555,123		135,699
Auto Theft Penalties	4,687		167			4,854
Federal Equitable Sharing - Treasury	659,799	49,920	27,123	271,782	348,340	116,720
Federal Equitable Sharing - Justice	1,037,314	71,444	694,559	78,542	366,705	1,358,070
Asset Maintenance	148,074	23,640	314,350	114,082		371,982
Office Safe			9,578	126		9,452
	<u>\$ 21,551,396</u>	<u>3,404,059</u>	<u>8,362,384</u>	<u>7,768,060</u>	<u>2,797,057</u>	<u>22,752,722</u>

Encumbrances Payable	\$ 3,041,209	\$ 2,792,534
Contracts Payable	362,850	4,523
	<u>\$ 3,404,059</u>	<u>\$ 2,797,057</u>

Cash	\$ 8,330,786	7,768,060
Due from(to) Other Trust	31,598	
	<u>\$ 8,362,384</u>	<u>7,768,060</u>

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE**  
**PROSECUTOR'S TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$ 3,041,209
Increased by:	
Transfer from Reserve for Expenditures	<u>2,792,534</u>
	5,833,743
Decreased by:	
Transfer to Reserve for Expenditures	<u>3,041,209</u>
Balance: December 31, 2023	<u>\$ 2,792,534</u>



**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE**  
**PROSECUTOR'S TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	362,850
Increased by:		
Transfer from Reserve for Expenditures		4,523
		367,373
Decreased by:		
Transfer to Reserve		362,850
Balance: December 31, 2023	\$	4,523

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR SELF-INSURANCE TRUST FUND

SELF-INSURANCE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Balance, December 31, 2022	Other Increases	Budget Appropriations	Disbursements	Encumbrances/ Contracts Payable	Balance, December 31, 2023
Unemployment Insurance Trust Fund	\$ 2,385,770	507,357		513,745		2,379,382
Disability Insurance Trust Fund	622,642	428,725		479,753		571,614
Workers' Compensation Trust Fund	520,120	2,725,128	3,200,000	6,158,458		286,790
Self Insured Liability Fund	7,928,415	2,726,538	3,860,920	3,671,744	1,144,043	9,700,086
Health Benefits	3,267,696	15,435,827	73,150,000	88,821,592		3,031,931
Dental Insurance Trust Fund	37,708	45,808	2,200,000	1,541,381		742,135
	<u>\$ 14,762,351</u>	<u>21,869,383</u>	<u>82,410,920</u>	<u>101,186,673</u>	<u>1,144,043</u>	<u>16,711,938</u>

Cash Receipts \$ 21,846,193  
 Prior Year Void Checks 23,190

\$ 21,869,383

2023 Budget \$ 78,850,000  
 Appropriation Reserve 3,560,920

\$ 82,410,920

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE**  
**SELF-INSURANCE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Increased by:

Transfer from Reserve for Expenditures

\$ 1,144,043

Balance: December 31, 2023

\$ 1,144,043

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR EXPENDITURES**  
**COMMUNITY DEVELOPMENT TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	47,748,804
Increased by:			
U.S. Department of Housing and Urban Development (HUD):			
CDBG Funding	\$		9,089,673
Emergency Shelter Allocation			805,261
Home Funds			3,054,202
Home Funds - ARP			9,857,465
Continuum of Care Program			244,531
Cash Receipts			31,694
Transfer from Program Income			1,422,872
Transfer from Mortgage Principal Account			330,851
Transfer from Mortgage Interest Account			30,995
Transfer from Small Business Loan Principal Account			48,100
			<u>24,915,644</u>
			72,664,448
Decreased by:			
Cash Disbursements		23,935,190	
Interfund			585
Cancelled			42
			<u>23,935,817</u>
Balance: December 31, 2023		\$	<u><u>48,728,631</u></u>

COUNTY OF BERGEN

SCHEDULE OF HOME IMPROVEMENT MORTGAGES - PRINCIPAL

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Balance: December 31, 2022	\$ 77,418
Increased by:	
Mortgage Principal Received	<u>292,292</u>
	369,710
Decreased by:	
Transfer to Reserve for Expenditures	<u>330,851</u>
Balance: December 31, 2023	<u>\$ 38,859</u>

SCHEDULE OF HOME IMPROVEMENT MORTGAGES - INTEREST

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Balance: December 31, 2022	\$ 44,358
Decreased by:	
Transfer to Reserve for Expenditures	<u>30,995</u>
Balance: December 31, 2023	<u>\$ 13,363</u>

**COUNTY OF BERGEN**  
**SCHEDULE OF PROGRAM INCOME**  
**COMMUNITY DEVELOPMENT TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	1,338,372
Increased by:		
Cash Received for Program Income		<u>520,510</u>
		1,858,882
Decreased by:		
Transfer to Reserve for Expenditures		<u>1,422,872</u>
Balance: December 31, 2023	\$	<u><u>436,010</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF SMALL BUSINESS LOANS - PRINCIPAL**  
**COMMUNITY DEVELOPMENT TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	161,316
Decreased by:		
Transfer to Reserve for Expenditures		48,100
Balance: December 31, 2023	\$	113,216

**SCHEDULE OF SMALL BUSINESS LOANS - INTEREST**  
**COMMUNITY DEVELOPMENT TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	30,326
Balance: December 31, 2023	\$	30,326

**COUNTY OF BERGEN**  
**SCHEDULE OF FIRST TIME HOMEBUYER MORTGAGES**  
**COMMUNITY DEVELOPMENT TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	73,550
		<hr/>
Balance: December 31, 2023	\$	<u>73,550</u>



## COUNTY OF BERGEN

## SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER

## GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>
Balance - January 1,	\$ 46,661,417
Increased by:	
Fund Balance	3,697,394
Interfunds	1,430,583
Interfunds - Interest Earned	756,037
Capital Improvement Fund	3,928,800
Serial Bonds Issued	81,515,000
Bond Anticipation Notes Issued	67,199,000
Deferred Charges Unfunded	5,799,594
NJDOT Grants Received	3,260,047
Due from BCIA	5,408,286
FEMA Hazard Grant Program Receivable	1,316,621
Reserve for Interest	390,006
	<hr/>
	174,701,368
	<hr/>
	221,362,785
Decreased by:	
Interfunds	756,037
Improvement Authorizations	27,093,160
Encumbrances Payable	75,106,411
Paydown on Notes	74,920,000
Reserve for Interest	390,006
	<hr/>
	178,265,614
	<hr/>
Balance - December 31,	\$ <u><u>43,097,171</u></u>

**COUNTY OF BERGEN**  
**ANALYSIS OF CASH AND CASH EQUIVALENTS**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Balance December 31, 2023
Fund Balance	\$ 12,563,631
Capital Improvement Fund	1,002,038
Reserve for Encumbrances	74,882,337
Infrastructure Trust Loan Receivable	(170,639)
Due from BCIA	(25,063,165)
Due from State of NJ	(25,875,000)
NJDOT Receivable	(59,319,452)
Federal Grants Receivable	(700,000)
FEMA Hazard Grant Program Receivable	(1,092,456)
School District Receivable	(64,602)
Reserve for Preliminary Costs	1,434
Reserve for County Roads	668,592
Reserve for Payment of Notes	1,469,327
Excess Proceeds on Bond Anticipation Notes	284,076

## Improvement Authorizations:

<u>Ordinance Number</u>	<u>Improvement Description</u>	
00-33	DPW Bridge Improvements	339
02-19	Various Bridge Improvements	2,093
03-38	Bridge Improvements - DOT	103,122
06-29	DPW Roads and Bridges	167,385
07-29	Special Service School Improvements	(872)
07-30	Vocational School Improvements	(14,178)
08-38	Various Law Enforcement Improvements	(342)
09-18/18-32	Golf Course Improvements	367
09-19/20-45	Law Enforcement Improvements	19,403
09-20	Public Works Improvements	(978)
10-20	Voc-Tech School Improvements	(445)
11-08	Various Dept. Public Works Improvements	577,704
12-11	DPW DOT Midland Park Bridge	17,763
12-12	DPW DOT Allendale Bridge	125,389
12-19/20-46	Law Enforcement Improvements	4,603
12-35/14-10/		
17-02	Justice Center and DPW Garage Improvements	(510,512)
13-03	Special Service School Improvements	208,019
13-04	DPW Rehab Patterson St. Bridge, Hillsdale	66,459
13-09	DPW Road Improvements State Aid	300,238
13-11	Administration and Finance Equipment	950
13-13	DPW Improvements	10,073
13-15	Various Improvements to Technical Schools	(173)
13-17	Bergen Community College	(4,000)

**COUNTY OF BERGEN**  
**ANALYSIS OF CASH AND CASH EQUIVALENTS**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

		Balance
		December 31,
		<u>2023</u>
13-18	Bergen Community College Ch. 12	26,000
13-22	Law Enforcement Improvements	(15,000)
14-04	DPW - FEMA Hazard Mitigation Grant	853,768
14-19	Admin & Finance - Various Capital Improvements	(114,000)
14-21	Parks	(8,504)
14-23	Law Enforcement Improvements	265,000
14-24	DPW	17,755
14-25	BC - Technical Schools	2,774
14-37	DPW - Rivervale Road	(7,150)
14-38	DPW - Zabriskie Street	(4,250)
15-15/19-28	Admin & Finance Improvements	130,186
15-16	Public Safety 911	(8,878)
15-17/20-26	Law Enforcement Improvements	30,421
15-22/20-40	Health & Human Services Improvements	21,607
15-23/20-36	Department of Public Works	(5,500)
15-24	Bergen County Community College	(4,524)
15-26	Special Services School District Improvements	(2,019)
15-27	Vocational School Improvements	(28,175)
15-28/16-29	Bergen Regional Medical Center	25,917
15-29/17-06	Planning & Engineering Department	(758,140)
15-30/18-31	Parks & Golf Courses Improvements	157,207
15-34/20-38	DOT - Public Works/Engineering	(664,122)
15-35	Bergen Regional Medical Center	47,230
16-04	Self Insurance Reserves	(416,900)
16-07	DOT - County Aid Program	(34,286)
16-15/20-31	Admin and Finance - Various Capital Impr.	(35,240)
16-16/20-41	Human Services - Various Capital Improvements	2,570
16-17	Health Department - Various Capital Impr.	1,600
16-18/19-04	Public Safety - Various Capital Improvements	28,646
16-19/20-41	Sheriff's Department - Various Capital Impr.	(1,165)
16-20/17-07	Planning - Various Capital Improvements	(741,019)
16-22	Elections - Various Capital Improvements	(400)
16-23	Special Services School District Improvements	312
16-24/20-37	DPW - Various Capital Improvements	6,447
16-25	Prosecutor's Office - Various Capital Impr.	(663)
16-26/20-43	Parks Department - Various Capital Impr.	7,958
16-30/19-30	BCCC - Various Capital Improvements	969,207
17-08/20-34	Law Enforcement - Various Capital Improvements	(183,975)
17-09/17-25/ 18-01/20-35	DPW - Various Capital Improvements	572,281
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvements	(17,568)
17-11/20-42	Parks and Golf - Various Capital Improvements	(77,127)
17-13	Human Services - Various Capital Improvements	(142)

## COUNTY OF BERGEN

## ANALYSIS OF CASH AND CASH EQUIVALENTS

## GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

		Balance December 31, 2023
17-16	Planning and Engineering - Various Capital Improvements	(2,450,087)
17-17/19-29/		
20-30	Public Safety - Various Capital Improvements	(194)
17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	(28,078)
17-19	Health Department - Various Capital Improvements	(110)
17-21	County Clerk - Various Capital Improvements	(416)
17-23	Special Services School/Vocational/Technical School Impr.	(33,269)
17-30	Public Safety - Various Capital Improvements	(187)
18-02	BCCC Various Capital Improvements	(27)
18-03	BCCC Various Capital Improvements	3,267,819
18-05	BCCC Various Capital Improvements	(53,920)
18-06	BCCC Various Capital Improvements	1,013,509
18-07	Sheriff/Jail/BCI Various Capital Improvements	(529,185)
18-09	Administration and Finance Various Capital Impr	(72,690)
18-10	Parks and Golf Various Capital Improvements	(1,139,448)
18-11	Planning and Engineering Various Capital Impr	(2)
18-12	Public Works Various Capital Improvements	(848,763)
18-17	Public Safety Various Capital Improvements	(254,887)
18-18	County Clerk Various Capital Improvements	(14,504)
18-19	Prosecutor's Office Various Capital Improvements	(843)
18-20/20-39	Health Services Various Capital Improvements	(69)
18-21	Health Services Various Capital Improvements	(1,821)
18-22	Special Services School District Improvements	(4,277)
18-23	BCCC Various Capital Improvements	(849)
18-27	County Bridge Improvements	(36,396)
18-29	Overpeck County Park	(729,813)
18-33	Acquisition of New School Buses	(705)
18-34	Acquisition and Improvement of Real Property	(70,084)
18-36	Prosecutor Paramus Facility Improvements	(600)
19-03	Planning and Engineering	(39,932)
19-05	Administration and Finance	214,709
19-07	BCCC	8,100,000
19-08	Planning and Engineering	743,026
19-11/19-27/		
20-49	DPW	2,327,166
19-12	IT/Health/Human Services/Public Safety	(140,124)
19-13	Parks and Golf	(724,412)
19-14	Special Services/Technical Schools	(60,414)
19-15	Planning and Engineering	(2,180,131)
19-16	BCCC	(62,379)
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	(14,067)
19-18	Prosecutor/Sheriff	(1,458,784)
19-20/20-33	Public Safety - Operations	(67,800)
19-21	BCIA - Various County Improvements	12,540,492

**COUNTY OF BERGEN**  
**ANALYSIS OF CASH AND CASH EQUIVALENTS**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

			Balance December 31, 2023
19-31	Supt of Election/County Clerk		(356)
20-01	Public Works Various Capital Improvements		(83)
20-02	Planning & Engineering Department		(2,764,816)
20-03	Prosecutor Various Capital Improvements		(834)
20-04	Health Department - Various Capital Improvements		(67,116)
20-05	Human Services - Various Capital Improvements		(15,320)
20-06	Parks and Golf - Various Capital Improvements		(40,500)
20-08	BCCC Various Capital Improvements		3,965,350
20-09	Elections - Various Capital Improvements		(77)
20-11	Planning & Engineering Department		(170,499)
20-13	Special Services School District Improvements		(277,312)
20-14	Planning & Engineering Department		(1,780,205)
20-15	BCCC Various Capital Improvements		(296,598)
20-16	Public Works Various Capital Improvements		(2,956,493)
20-17	Parks and Golf - Various Capital Improvements		(202,061)
20-19	Public Safety-Operation Various Capital Improvements		(306,361)
20-20	Health Department - Various Capital Improvements		(301)
20-21	Administration and Finance Various Capital Impr		(406,232)
20-22	County Clerk Various Capital Improvements		3
20-23	Sheriff's Department - Various Capital Impr.		(900)
20-24	Prosecutor Various Capital Improvements		(123,894)
20-29	DPW		59,714
21-03	Bergen County Community College		4,099,784
21-13	Superintendent of Elections		(975)
21-14	IT		(381,622)
21-15	Health Department		(224,627)
21-16	Human Services		(22,555)
21-17	Public Safety		(646,909)
21-18	DPW		10,382,438
21-19	Parks & Golf		(704,300)
21-20	Planning & Engineering		1,624,258
21-21	Bergen County Community College		(75,615)
21-22	Special Services Schools		(31,997)
21-23	Vocational Schools		(200,196)
21-24	Prosecutor		(841,852)
21-25	Sheriff		(365,479)
21-26	Bureau of Crimnial Investigations		3,750
21-27	Superintendent of Schools		(4,599)
21-28	FEMA Hurricane IDA		2,935,771
21-32	Technical Schools		24,393,005
22-01	DPW - Animal Shelter		(24,814)
22-07	Bergen County Community College		4,327,343
22-13	IT		(2,369,623)
22-14	Health Department		(966,500)

**COUNTY OF BERGEN**  
**ANALYSIS OF CASH AND CASH EQUIVALENTS**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Balance December 31, 2023
	<hr/>
22-15 Human Services	5,700
22-16 Public Safety	(1,450,792)
22-17 DPW	5,583,211
22-18 Parks & Golf	(2,931,231)
22-20 Planning & Engineering	(12,927)
22-21 Special Services Schools	(52,213)
22-22 Vocational Schools	(958,799)
22-23 Prosecutor	(1,304,588)
22-24 Sheriff	(1,421,333)
22-26 Self Insurance Fund	9,905,000
22-27 Public Safety	112,976
22-30 IT	(1,129,452)
23-07 Superintendent of Elections	748,362
23-08 Bergen County Community College	4,100,000
23-13 Supt of Election/County Clerk	125,570
23-15 Health Department	(423,823)
23-16 Public Safety	(1,310,815)
23-17 DPW	14,913,055
23-18 Bergen County Community College	2,950
23-19 Special Services Schools	12,500
23-20 Planning & Engineering	2,780,991
23-21 Prosecutor	145,250
23-22 Sheriff	(240,457)
23-23 Superintendent of Schools	915
23-24 Office of the Clerk	501,250
23-25 Jail	3,750
23-26 Bureau of Criminal Investigations	2,500
23-27 Board of Elections	200,000
23-28 Parks & Golf	(18,504,663)
23-61 IT	1,290,368
	<hr/>
	\$ 43,097,171
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COUNTY OF BERGEN

SCHEDULE OF ENVIRONMENTAL INFRASTRUCTURE  
TRUST LOAN RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Balance: December 31, 2022	\$ <u>170,639</u>
Balance: December 31, 2023	\$ <u><u>170,639</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF NJDOT RECEIVABLE**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	46,063,790
Increased by:			
Current Year Award	\$		16,511,259
Transferred from Deferred Charges - Unfunded			<u>696,894</u>
			<u>17,208,153</u>
			63,271,943
Decreased by:			
Cash Received		3,260,047	
Transferred from Fund Balance		<u>692,444</u>	
			<u>3,952,491</u>
Balance: December 31, 2023		\$	<u><u>59,319,452</u></u>
Analysis of Balance:			
Ord. 14-02/15-32	\$		75,000
Ord. 14-37			1,080,965
Ord. 16-20			250,000
Ord. 17-07			1,000,000
Ord. 18-12			2,204,519
Ord. 18-14			1,273,409
Ord. 19-08			282,746
Ord. 19-11			2,584,700
Ord. 19-15			410,317
Ord. 20-14			1,456,327
Ord. 20-28			87,500
Ord. 20-29			194,785
Ord. 21-18			13,566,250
Ord. 21-20			2,758,817
Ord. 21-33			81,328
Ord. 22-17			13,724,200
Ord. 22-20			1,777,330
Ord. 23-17			13,724,200
Ord. 23-20			<u>2,787,059</u>
		\$	<u><u>59,319,452</u></u>



**COUNTY OF BERGEN**  
**SCHEDULE OF FEMA HAZARD GRANT PROGRAM RECEIVABLE**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	<u>3,500,000</u>
Decreased by:			
Cash Receipts	\$		1,316,621
Interfunds			<u>1,090,923</u>
			<u>2,407,544</u>
Balance: December 31, 2023		\$	<u><u>1,092,456</u></u>

**SCHEDULE OF SCHOOL DISTRICT RECEIVABLE**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022		\$	<u>64,602</u>
Balance: December 31, 2023		\$	<u><u>64,602</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF DUE FROM STATE OF NEW JERSEY**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	<u>25,875,000</u>
Balance: December 31, 2023	\$	<u><u>25,875,000</u></u>

**SCHEDULE OF FEDERAL GRANTS RECEIVABLE**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Increased by:		
Grant Awards	\$	<u>700,000</u>
Balance: December 31, 2023	\$	<u><u>700,000</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	30,471,451
Decreased by:		
Cash Receipts		5,408,286
Balance: December 31, 2023	\$	25,063,165

**SCHEDULE OF DUE FROM NJ GREEN ACRES PROGRAM**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$	1,250,000
Decreased by:		
Interfund		1,250,000

**COUNTY OF BERGEN**  
**SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$ 547,076,000
Increased by:	
Bonds Issued	<u>81,515,000</u>
	628,591,000
Decreased by Debt Payments:	
Serial Bonds	<u>62,006,000</u>
Balance: December 31, 2023	<u>\$ 566,585,000</u>

COUNTY OF BERGEN  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2022	Authorized in 2023	Reduced	Balance, December 31, 2023	Analysis of December 31, 2023 Balance		
							Financed	Unexpended Improvement	Authorizations
00-05	DPW Roads Improvement & Equipment	3/15/2000	\$ 51,039		39	51,000	51,000		
05-12	Public Works Improvements	6/1/2005	14,398			14,398			14,398
05-36	DPW Drainage Improvements	11/22/2005	63,043			63,043			63,043
06-16	Health and Human Services	5/3/2006	25,165		9,265	15,900	15,900		
06-20	Voc-Tech School Improvements	6/7/2006	89,200			89,200	89,200		
06-21	Special Service School Improvements	6/7/2006	5,550			5,550	5,550		
06-29	DPW Roads and Bridges	9/6/2006	152,683			152,683	55,000		97,683
07-28	Justice Center Improvements	6/20/2007	26,100		6,100	20,000	20,000		
07-29	Special Services School Improvements	6/20/2007	157,350		133,700	23,650	22,100		678
07-30	Vocational School Improvements	6/20/2007	77,638			77,638	63,000		460
07-33	Planning Improvements	8/8/2007	32,500		1,500	31,000	31,000		
07-35	Bergen Regional Medical Center	8/8/2007	2,900		2,900				
08-13	Public Works Improvements	5/21/2008	250,000			250,000			250,000
08-20/18-30/20-48	Renovations to Golf Courses	6/4/2008	1,397,500		495,500	902,000	902,000		
08-38	Various Law Enforcement Improvements	6/18/2008	342			342			342
08-40/12-31	County Special Services School District Improv.	8/13/2008	9,219		19	9,200	9,200		
08-41	Bergen County Technical Schools	8/13/2008	148,506		77,059	71,447	68,400		3,047
08-43	Public Works Improvements	8/13/2008	8,227		8,150	77	77		77
08-56	Property Acquisition & Infrastructure Improvements	11/25/2008	27,589		7,500	20,089	17,000		3,089
09-01	Juvenile Detention Center	2/18/2009	56,268			56,268			56,268
09-07	Administration / Finance Improvements	4/1/2009	75,251		29,767	45,484	45,484		
09-18/18-32	Golf Course Improvements	6/24/2009	204,501		203,134	1,367	1,367		
09-19/20-45	Law Enforcements Improvements	6/24/2009	71,280		9,700	61,580	48,000		13,580
09-20	Public Works Improvements	6/24/2009	1,059,178		58,200	1,000,978	1,000,978		1,000,000
09-22	Public Works Improvements	7/15/2009	82,938		7,400	75,538	49,000		26,538
09-25	Juvenile Detention Center	8/12/2009	21,514		21,514				
10-12	Park Improvements	7/7/2010	108,899		108,899				
10-13	Admin & Finance Improvements	7/7/2010	187,500		157,500	30,000	30,000		
10-16	Overpeck Phase II Improvements	7/7/2010	3,971,000		2,647,000	1,324,000	1,324,000		
10-17	Department of Public Works Improvements	7/7/2010	75,737			75,737			75,737
10-20	Voc-Tech School Improvements	8/4/2010	50,045		36,500	13,545	400		13,100
10-28	Special Services School District Improvements	12/1/2010	493		93	400	400		
10-29	Various Improvements Dept. Health and Human Services	12/1/2010	14,268		4,268	10,000	10,000		
11-02	Various Improvements Dept. Health and Human Services	9/7/2011	5,766		66	5,700	5,700		
11-04	Various Dept. Public Works Improvements	9/7/2011	61,512		61,500	12	12		12
11-05	Various Improvements Bergen County Technical Schools	9/7/2011	87,924		2,924	85,000	85,000		
11-08	Various Dept. Public Works Improvements	9/21/2011	2,238,810		4,450	2,234,360	2,234,360		2,234,360
12-01	ERI Refunding Bond - County	2/15/2012	5,000		5,000				
12-02	ERI Refunding Bond - Social Services	2/15/2012	8,000		8,000				

COUNTY OF BERGEN  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2022	Authorized in 2023	Reduced	Balance, December 31, 2023	Analysis of December 31, 2023 Balance		
							Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
12-03	ERI Refunding Bond - School	2/15/2012	2,000		2,000				
12-05	Refunding 2003 General Improvement Bonds		2,840,000		2,840,000				
12-08	Admin and Finance Improvements	4/4/2012	4,200		200	4,000	4,000		
12-09	Park Improvements	4/4/2012	40,861		40,861				
12-10	DPW Capital Improvements	4/4/2012	403		390	13			13
12-19/20-46	Law Enforcement Improvements	7/11/2012	206,775		133,073	73,702	33,000		40,702
12-20	Health and Human Services Improvements	7/11/2012	4,350		350	4,000	4,000		
12-21	Bergen Community College Ch. 12	7/11/2012	4,095		95	4,000	4,000		
12-22	Special Services School Improvements	7/11/2012	4,000			4,000	4,000		
12-23	Vocational School Improvements	7/11/2012	56,020		30,000	26,020	26,000		20
12-35/14-10/17-02	Justice Center and DPW Garage Improvements	12/5/2012	1,916,833			1,916,833	821,000	510,511	585,322
13-02	Refunding General Improvement and Special Services	2/20/2013	2,715,000		2,715,000				
13-10	Park Improvements	6/19/2013	32,796		25,496	7,300	7,300		
13-11	Administration and Finance Equipment	6/19/2013	80,050		27,000	53,050	24,000		29,050
13-12	Health and Human Services	6/19/2013	31,700		700	31,000	31,000		
13-13	DPW Improvements	6/19/2013	86,773		34,800	51,973	51,973		
13-15	Various Improvements to Technical Schools	7/10/2013	222,173		43,000	179,173	179,000	173	
13-16	Special Services School Improvements	7/10/2013			440	506,050	6,000	4,000	496,050
13-17	Bergen Community College	7/10/2013	506,490			210,000	10,000	15,000	185,000
13-22	Law Enforcement Improvements	9/17/2013	265,187		55,187				
14-12	BRMC - Various Capital Improvements	5/7/2014	66,600		66,600				
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	484,200		5,200	479,000	325,000	114,000	40,000
14-20	Bergen County Community Improvements	9/3/2014	1,273,970		2,970	1,271,000	1,271,000		
14-21	Health and Human Services Improvements	9/3/2014	105,104		1,600	103,504	60,000	8,504	35,000
14-22	Special Service School Improvements	9/3/2014	511,300		390,300	121,000	121,000		
14-25	BC - Technical Schools	9/17/2014	144,372		800	143,572	136,000		7,572
14-26	BC - Special Schools	9/17/2014	14,140		40	14,100	14,100		
14-29	Planning	10/7/2014	50,000		50,000				
14-37	DPW - Rivervale Road	12/15/2014	1,032,080		434,300	1,032,080	3,000	7,150	1,021,930
14-38	DPW - Zabriske Street	12/15/2014	1,403,050		95,613	968,750	686,500	4,250	278,000
15-15/19-28	Admin & Finance Improvements	8/5/2015	589,165		4,787	493,552	444,000	8,878	49,552
15-16	Public Safety 911	9/2/2015	146,665		39,788	141,878	3,000		130,000
15-17/20-26	Law Enforcement Improvements	9/2/2015	210,873			171,085	166,200		4,885
15-22/20-40	Health & Human Services Improvements	9/30/2015	851,558		735,400	116,158	33,000	5,500	77,658
15-23/20-36	Department of Public Works	10/14/2015	117,926		1,402	116,524	45,000	2,019	67,000
15-24	Bergen County Community College	10/14/2015	45,074		700	44,374	4,000		38,355
15-26	Special Services School District Improvements	10/14/2015	138,175		28,000	110,175	24,000	28,175	58,000
15-27	Vocational School Improvements	10/14/2015							
15-28/16-29	Bergen Regional Medical Center	10/14/2015	114,281						

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

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2022	Authorized in 2023	Reduced	Balance, December 31, 2023	Analysis of December 31, 2023 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
15-29/17-06	Planning & Engineering Department	10/14/2015	10,222,428		3,293,100	6,929,328	3,985,000	758,140	2,186,188
15-34/20-38	DOT - Public Works/Engineering	12/9/2015	664,122			664,122		664,122	
15-35	Bergen Regional Medical Center	12/9/2015	714,000		714,000				
16-04	Self Insurance Reserves	3/22/2016	22,980,000		19,799,000	3,181,000	173,200	416,900	2,764,100
16-06	Planning and Economic Development	12/24/2016	575,558			575,558			402,358
16-07	DOT - County Aid Program	7/13/2016	726,730		692,444	34,286		34,286	
16-11	Refunding Bond Ordinance	8/24/2016	4,685,000		4,685,000				
16-15/20-31	Admin and Finance - Various Capital Impr.	8/24/2016	160,530		3,290	157,240	84,000	35,240	38,000
16-16/20-41	Human Services - Various Capital Improvements	8/24/2016	124,000		79,470	44,530	34,100	10,430	10,430
16-17	Health Department - Various Capital Impr.	8/24/2016	146,900		105,500	41,400	6,000	35,400	35,400
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	829,443		326,795	502,648	161,500	341,148	341,148
16-19/20-27	Sheriff's Department - Various Capital Impr.	9/7/2016	1,312,865		501,600	811,265	729,100	1,165	81,000
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	6,430,525		2,104,100	4,326,425	2,010,500	741,019	1,574,906
16-21	Bergen Regional Medical Center - Various Impr	10/5/2016	1,956,500		1,956,500				
16-22	Elections - Various Capital Improvements	10/5/2016	111,324		83,923	27,401	21,000	401	6,000
16-23	Special Services School District Improvements	10/19/2016	528,567		39,000	489,567	487,000		2,567
16-24/20-37	DPW - Various Capital Improvements	10/19/2016	434,127		81,400	352,727	177,000		175,727
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	451,079		404,416	46,663	198,100	663	46,000
16-26/20-43	Parks Department - Various Capital Impr.	11/2/2016	624,844		131,600	493,244			295,144
16-30/19-30	BCCC - Various Capital Improvements	12/14/2016	2,000			2,000	2,248,000	183,975	390,000
17-08/20-34	Law Enforcement - Various Capital Improvements	6/28/2017	6,251,282		3,429,307	2,821,975			
17-10/17-26/									
20-32	Administration and Finance - Various Capital Improvements	8/23/2017	281,070		9,602	271,468	162,900	17,568	91,000
17-11/20-42	Parks and Golf - Various Capital Improvements	6/28/2017	1,798,427		335,700	1,462,727	795,600	77,127	590,000
17-12	Elections - Various Capital Improvements	6/28/2017	7,265		3,265	4,000	2,000	142	4,000
17-13	Human Services - Various Capital Improvements	6/28/2017	38,236		14,094	24,142	3,226,000	2,450,087	22,000
17-16	Planning and Engineering - Various Capital Improvements	7/26/2017	11,276,915		2,440,700	8,836,215			3,160,128
17-17/19-29/									
20-30	Public Safety - Various Capital Improvements	7/26/2017	875,092		665,671	209,421	33,400	194	175,827
17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	7/26/2017	1,114,000		383	1,113,617	60,000	28,078	1,025,539
17-19	Health Department - Various Capital Improvements	7/26/2017	65,165		15,555	49,610	2,000	110	47,500
17-21	County Clerk - Various Capital Improvements	10/3/2017	250,000		14,084	235,916	223,000	416	12,500
17-23	Special Services School/Vocational/Technical School Impr.	10/18/2017	1,169,089		53,100	1,115,989	906,400	33,269	176,320
17-30	Public Safety - Various Capital Improvements	11/21/2017	131,278		3,000	128,278		187	128,091
17-31	Refunding Bond Ordinance	12/6/2017	2,415,000		2,415,000				
18-02	BCCC Various Capital Improvements	3/29/2018	582,564		537	582,027	582,000	27	410,823
18-05	BCCC Various Capital Improvements	6/6/2018	1,345,043		480,900	864,143	399,400	53,920	319,000
18-07	Sheriff/Jail/BCL Various Capital Improvements	6/6/2018	4,481,449		145,664	4,335,785	3,487,600	529,185	319,000
18-09	Administration and Finance Various Capital Impr	6/6/2018	1,499,231		412,900	1,086,331	773,800	72,690	239,841
18-10	Parks and Golf Various Capital Improvements	6/6/2018	6,162,000		566,900	5,595,100	1,175,400	1,139,448	3,280,252

COUNTY OF BERGEN  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2022	Authorized in 2023	Reduced	Balance, December 31, 2023	Analysis of December 31, 2023 Balance			
							Financed	Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
18-11	Planning and Engineering Various Capital Impr	6/6/2018	735,000		400	734,600	195,000		2	539,598
18-12	Public Works Various Capital Improvements	6/6/2018	9,990,000		7,928,500	2,061,500	3,152,800	848,763		1,212,737
18-17	Public Safety Various Capital Improvements	8/1/2018	5,938,000		1,752,935	4,185,065	18,000	254,887		777,378
18-18	County Clerk Various Capital Improvements	8/1/2018	210,009		166,005	44,004	1,013,000	14,504		11,500
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	1,538,443		447,100	1,091,343	462,700	843	69	77,500
18-20/20-39	Health Services Various Capital Improvements	8/1/2018	1,044,189		515,920	528,269	64,000	1,821		65,500
18-21	Health Services Various Capital Improvements	8/1/2018	1,58,569		73,247	85,322	3,673,100	4,277		19,501
18-22	Special Services School District Improvements	8/1/2018	4,675,153		754,400	3,920,753	722,600	849		243,376
18-23	BCCC Various Capital Improvements	8/1/2018	1,500,000		271,200	1,228,800	358,500	916,900		505,351
18-27	County Bridge Improvements	8/15/2018	534,356		92,960	441,396	916,900	36,396		46,500
18-29	Overseck County Park	9/26/2018	2,098,913		452,200	1,646,713	128,000	729,813		705
18-33	Acquisition of New School Buses	9/26/2018	142,305		100	142,205	438,000	70,084		13,500
18-34	Acquisition and Improvement of Real Property	10/17/2018	1,029,454		350,937	678,517	301,800	600		170,433
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	476,000		149,600	326,400	333,700	39,932		24,000
19-03	Planning and Engineering Various Capital Impr	3/19/2019	952,000		531,300	420,700				47,068
19-08	Planning and Engineering Various Capital Impr	4/3/2019	195,000			195,000				195,000
19-11/19-27/										
20-49	Public Works Various Capital Improvements	6/19/2019	9,430,000		5,000,000	4,430,000	2,459,800	140,124		4,430,000
19-12	IT/Health/Human Services/Public Safety	6/19/2019	4,349,000		1,495,800	2,853,200	3,541,400	724,412		253,276
19-13	Parks and Golf Various Capital Improvements	6/19/2019	7,871,930		2,671,200	5,200,730	3,314,100	60,414		954,918
19-14	Special Services School District Improvements	6/19/2019	4,992,000		930,700	4,061,300	4,837,000	2,180,131		686,786
19-15	Planning and Engineering Various Capital Impr	6/19/2019	9,778,500		1,021,000	8,757,500	573,000	62,379		1,740,369
19-16	BCCC Various Capital Improvements	6/19/2019	1,000,500		107,000	1,000,500	28,000	14,067		365,121
19-17	Surrogate/County Clerk/Sup. of School Various Cap Impr.	6/19/2019	1,303,000		455,000	7,382,500	5,088,400	1,458,784		1,153,933
19-18	Prosecutor/Sheriff Various Capital Improvements	6/19/2019	7,837,500		1,093,700	3,667,800	3,361,500	67,800		835,316
19-20/20-33	Public Safety-Operation Various Capital Improvements	7/2/2019	4,761,500			648,500	541,300	356		238,500
19-31	Supt. of Elections/County Clerk Various Capital Impr.	12/4/2019	648,500		81,800	1,822,700	1,725,000	2,764,816		106,844
20-01	Public Works Various Capital Improvements	2/5/2020	1,904,500			4,251,500	410,000	83		97,617
20-02	Planning and Engineering Various Capital Impr	2/19/2020	4,251,500			27,500	25,000	834		1,666
20-03	Prosecutor's Office Various Capital Improvements	2/19/2020	579,600		179,400	399,600	293,600	67,116		38,884
20-04	Health Department - Various Capital Improvements	2/19/2020	165,000		17,600	147,400	15,000	15,320		117,080
20-05	Human Services - Various Capital Improvements	2/19/2020	532,500		200,800	331,700	264,500	40,500		26,700
20-06	Parks and Golf Various Capital Improvements	2/19/2020	147,500		112,800	34,700	62,000	170,499		34,623
20-09	Elections - Various Capital Improvements	4/15/2020	2,231,500		2,041,200	3,533,800	2,735,000	277,312		1,999,001
20-11	Planning and Engineering Various Capital Impr	7/15/2020	5,575,000			7,749,500	185,000	1,780,205		521,488
20-13	Special Services School District Improvements	9/2/2020	7,749,500			1,500,000	746,000	296,598		5,784,295
20-14	Planning and Engineering Various Capital Impr	9/2/2020	1,500,000			1,135,000	1,765,000	2,956,493		457,402
20-15	BCCC Various Capital Improvements	9/2/2020	11,135,000			1,829,500	1,410,600	202,061		6,413,507
20-16	Public Works Various Capital Improvements	9/2/2020	2,625,000		795,500	1,829,500				216,839
20-17	Parks and Golf Various Capital Improvements	9/2/2020								



COUNTY OF BERGEN  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date Adopted	Balance, December 31, 2022	Authorized in 2023	Reduced	Balance, December 31, 2023	Analysis of December 31, 2023 Balance		
							Financed	Expenditures	Unexpended Improvement Authorizations
20-19	Public Safety - Various Capital Improvements	9/2/2020	2,306,500		1,005,100	1,301,400	869,000	306,361	126,039
20-20	Health Department - Various Capital Improvements	9/2/2020	235,000		23,900	211,100	88,000	301	122,799
20-21	Administration and Finance Various Capital Impr	9/2/2020	2,207,000		683,768	1,523,232	1,006,500	406,232	110,500
20-22	County Clerk - Various Capital Improvements	9/2/2020	105,500		8,100	97,400	82,100	900	15,300
20-23	Sheriff's Department - Various Capital Impr.	9/2/2020	600,000		370,000	230,000	199,100	900	30,000
20-24	Prosecutor's Office Various Capital Improvements	9/2/2020	3,479,000		2,130,000	1,349,000	1,051,000	123,894	174,106
20-53	Refunding Bond Ordinance	12/16/2020	1,175,000		1,175,000				
21-05	Refunding Bond Ordinance	5/19/2021	3,375,000		3,375,000				
21-13	Superintendent of Elections	9/1/2021	746,228		19,700	746,228	730,000	975	15,253
21-14	IT	9/14/2021	1,022,500			1,002,800	507,100	381,622	114,078
21-15	Health Department	9/14/2021	1,113,500			1,113,500	620,000	224,627	268,873
21-16	Human Services	9/14/2021	95,000		652,400	95,000	24,000	22,555	48,445
21-17	Public Safety	9/14/2021	2,485,880			1,833,480	855,000	646,909	331,571
21-18	DPW	9/14/2021	7,454,000		144,700	7,454,000	386,000	704,300	7,454,000
21-19	Parks & Golf	9/14/2021	1,300,000			1,155,300			65,000
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		75,615	624,385
21-22	Special Services Schools	9/14/2021	1,200,000		70,000	1,130,000	722,250	31,997	375,753
21-23	Vocational Schools	9/14/2021	3,000,000		89,800	2,910,200	1,139,200	200,196	1,570,804
21-24	Prosecutor	9/14/2021	4,193,106		987,300	3,205,806	2,017,000	841,852	346,954
21-25	Sheriff	9/14/2021	1,252,000		54,700	1,197,300	753,000	365,479	78,821
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		4,599	12,401
21-28	FEMA Hurricane IDA	10/20/2021	22,378,417		1,915,785	20,462,632	6,251,000		14,211,632
21-32	Technical Schools	12/1/2021	8,625,000			8,625,000	8,086,000		539,000
22-01	DPW - Animal Shelter	2/16/2022	2,857,000		396,000	2,461,000	1,948,000	24,814	488,186
22-02	Refunding Bond Ordinance	2/16/2022	24,000,000		24,000,000				
22-13	IT	8/24/2022	3,350,000			3,350,000	737,000	2,369,623	243,377
22-14	Health Department	8/24/2022	1,070,000			1,070,000		966,500	103,500
22-15	Human Services	8/24/2022	114,000			114,000			114,000
22-16	Public Safety	8/24/2022	1,571,000			1,571,000		1,450,792	120,208
22-17	DPW	8/24/2022	34,247,943		150,000	34,247,943	436,000	2,931,231	34,247,943
22-18	Parks & Golf	8/24/2022	8,892,500			8,742,500			5,375,269
22-19	Bergen County Community College	8/24/2022	1,011,000			1,011,000			1,011,000
22-20	Planning & Engineering	8/24/2022	1,918,867			1,918,867		12,927	1,905,940
22-21	Special Services Schools	8/24/2022	1,150,000			1,150,000	119,000	52,213	978,787
22-22	Vocational Schools	8/24/2022	3,925,000			3,925,000	266,000	958,799	2,700,201
22-23	Prosecutor	8/24/2022	3,156,000			3,156,000	615,000	1,304,588	1,236,412
22-24	Sheriff	8/24/2022	2,128,500			2,128,500	595,000	1,421,333	112,167
22-26	Self Insurance Fund	12/14/2022	34,095,000		4,000,000	30,095,000			30,095,000

COUNTY OF BERGEN  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2022	Authorized in 2023	Reduced	Balance, December 31, 2023	Analysis of December 31, 2023 Balance		
							Financed	Unexpended Improvement	Authorizations
22-30	IT	12/14/2022	6,190,000			6,190,000	1,280,000	1,129,452	3,780,548
23-07	Superintendent of Elections	4/4/2023		14,285,000		14,285,000	11,000,000		3,285,000
23-08	Bergen County Community College	4/19/2023		4,100,000	4,100,000				
23-15	Health Department	8/16/2023		1,000,000		1,000,000		423,823	576,177
23-16	Public Safety	8/16/2023		3,456,455		3,456,455		1,310,815	2,145,640
23-17	DPW	8/16/2023		26,102,500		26,102,500			26,102,500
23-18	Bergen County Community College	8/16/2023		699,000		699,000			699,000
23-19	Special Services Schools	8/16/2023		250,000		250,000			250,000
23-20	Planning & Engineering	8/16/2023		11,615,000		11,615,000			11,615,000
23-21	Prosecutor	8/16/2023		2,905,000		2,905,000			2,905,000
23-22	Sheriff	8/16/2023		1,617,500		1,617,500		240,457	1,377,043
23-23	Superintendent of Schools	8/16/2023		18,300		18,300			18,300
23-24	County Clerk - Various Capital Improvements	8/16/2023		25,000		25,000			25,000
23-25	Jail	8/16/2023		75,000		75,000			75,000
23-26	Bureau of Criminal Investigations	8/16/2023		50,000		50,000			50,000
23-28	Parks & Golf	8/16/2023		43,290,000		43,290,000		18,504,663	24,785,337
			\$ 442,288,375	109,488,755	133,077,077	418,700,053	117,174,924	60,692,228	240,832,901
				Bonds Issued \$					
				Budget Appropriations	81,515,000				
				Grants Receivable	4,000,000				
				Cash Receipts	696,894				
				Interfunds	1,799,594				
				Cancelled by Resolution	116,191				
				Reserve for Payment of Notes	44,944,398				
					5,000				
					\$ 133,077,077				
				Excess Proceeds					
				Ord. 06-26	\$ 1,000				
				Ord. 08-20	49,000				
				Ord. 09-07	516				
				Ord. 09-18	1,633				
				Ord. 10-13	117,000				
				Ord. 13-12	39,000				
				Ord. 13-13	75,927				
				Bond Anticipation Notes	\$ 117,459,000				



COUNTY OF BERGEN  
 SCHEDULE OF GENERAL SERIAL BONDS  
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount						
County Hospital Bonds	11/01/09	4,313,000	2024	388,000	\$	763,000		375,000	388,000	
Series C - Special Services/Vocational School Bonds	12/1/2012	10,000,000				1,200,000		1,200,000	-	
Series C - General Improvement Refunding Bonds	12/1/2012	35,800,000	2024	2,800,000	2.000	14,400,000		2,700,000	11,700,000	
			2025	2,900,000	2.000					
			2026	3,000,000	2.000					
			2027	3,000,000	2.250					
County College Bonds	6/15/2012	4,250,000	2024	400,000	2.250	750,000		350,000	400,000	
State Aid County College Bonds	6/15/2012	4,250,000	2024	400,000	2.250	750,000		350,000	400,000	
BCIA Governmental Loan Revenue Bonds, Taxable series 2003 (Pooled ERI Unfunded Liability) Board of Social Services	5/1/2012	941,000				91,000		91,000	-	
Series C-1 - General Improvement Bonds	12/1/2013	57,855,000				3,000,000		3,000,000	-	
Series C-2 - Special Services/Vocational School Bonds	12/1/2013	7,145,000				500,000		500,000	-	
General Improvement Bonds	4/15/2014	54,830,000	2024	1,945,000	5.000	3,835,000		1,890,000	1,945,000	
Special Services/Vocational School Bonds	6/30/2014	40,000,000	2024	2,000,000	3.000	24,000,000		2,000,000	22,000,000	
			2025	2,000,000	3.000					
			2026	2,000,000	3.000					
			2027	2,000,000	3.000					
			2028	2,000,000	3.000					
			2029	2,000,000	3.000					
			2030	2,000,000	3.000					
			2031	2,000,000	3.125					
			2032	2,000,000	3.125					
			2033	2,000,000	3.500					
			2034	2,000,000	3.500					

COUNTY OF BERGEN  
SCHEDULE OF GENERAL SERIAL BONDS  
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount	Rate (%)					
County College Bonds	6/30/2014	4,250,000	2024	425,000	3.000	850,000		425,000	425,000	
County College Bonds, Series A	June 30, 2015	1,600,000	2024	200,000	2.250	595,000		195,000	400,000	
			2025	200,000	2.500					
County College Bonds, Series B	June 30, 2015	1,600,000	2024	200,000	2.250	595,000		195,000	400,000	
			2025	200,000	2.500					
General Obligation Refunding Bonds	April 1, 2015	58,690,000				8,000,000		8,000,000	-	
Special Services/Vocational School Refunding Bonds	April 1, 2015	14,540,000				1,465,000		1,465,000	-	
County Hospital Refunding Bonds	April 1, 2015	6,220,000				1,120,000		1,120,000	-	
Refunding Bonds	October 31, 2016	47,315,000	2024	7,215,000	4.00-5.00	27,840,000		7,030,000	20,810,000	
			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	2024	1,900,000	2.000	18,168,000		1,800,000	16,368,000	
			2025	2,265,000	2.000					
			2026	2,320,000	2.000					
			2027	2,375,000	2.000					
			2028	2,435,000	2.000					
			2029	2,500,000	3.000					
			2030	2,573,000	3.000					
Special Services / Vocational School Bonds	June 6, 2017	2,134,000	2024	165,000	2.000	1,584,000		125,000	1,459,000	
			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 OF BERGEN  
 SCHEDULE OF GENERAL SERIAL BONDS  
 GENERAL CAPITAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate (%)	Balance, December 31, 2022	Balance, December 31, 2023				
			Date	Amount	Increased				Decreased			
General Improvement Bonds	December 5, 2017	15,950,000	2024	950,000	2,250	11,495,000	10,560,000					
			2025	970,000	2,250							
			2026	990,000	2,250							
			2027	1,015,000	2,250							
			2028	1,035,000	3,000							
			2029	1,060,000	3,000							
			2030	1,090,000	3,000							
			2031	1,120,000	3,000							
			2032	1,150,000	3,000							
			2033	1,180,000	3,000							
			Special Services / Vocational School Bonds	December 5, 2017	1,800,000			2024	95,000	2,250	1,365,000	1,275,000
								2025	95,000	2,250		
								2026	95,000	2,250		
2027	100,000	2,250										
2028	100,000	3,000										
County College Bonds	December 5, 2017	750,000	2024	85,000	2,250	345,000	260,000					
			2025	85,000	2,250							
			2026	90,000	2,250							
			2027	790,000	2,700			3,210,000	2,435,000			
			2028	810,000	2,750							
2029	835,000	2,950										
General Improvement Refunding Bonds	December 20, 2017	28,205,000	2024	3,645,000	3,000	18,110,000	14,560,000					
			2025	3,630,000	4,000							
			2026	3,650,000	4,000							
			2027	3,635,000	4,000							
Special Services / Vocational School Refunding Bonds	December 20, 2017	2,090,000	2024	425,000	3,000	845,000	425,000					

**COUNTY OF BERGEN**  
**SCHEDULE OF GENERAL SERIAL BONDS**  
**GENERAL CAPITAL FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount						
County College Bonds, Series A	June 21, 2018	2,000,000	2024	210,000	2,500	2,500	1,330,000		200,000	1,130,000
			2025	220,000	2,500					
			2026	230,000	2,500					
			2027	230,000	2,500					
			2028	240,000	2,500					
County College Bonds, Series B	June 21, 2018	2,000,000	2024	210,000	2,500	2,500	1,330,000		200,000	1,130,000
			2025	220,000	2,500					
			2026	230,000	2,500					
			2027	230,000	2,500					
			2028	240,000	2,500					
County College Bonds, Series A	May 29, 2019	4,050,000	2024	310,000	3,000	3,000	3,255,000		295,000	2,960,000
			2025	325,000	3,000					
			2026	340,000	3,000					
			2027	365,000	3,000					
			2028	380,000	3,000					
			2029	395,000	3,000					
			2030	410,000	3,000					
			2031	435,000	3,000					
County College Bonds, Series B	May 29, 2019	4,050,000	2024	310,000	3,000	3,000	3,255,000		295,000	2,960,000
			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, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023				
			Date	Amount	December 31, 2023									
General Obligation Bonds	June 27, 2019	70,315,000	2024	2,640,000	3,000	63,030,000			60,465,000					
			2025	2,720,000	3,000									
			2026	2,800,000	3,000									
			2027	2,885,000	3,000									
			2028	2,975,000	3,000									
			2029	3,090,000	3,000									
			2030	3,215,000	3,000									
			2031	3,345,000	3,000									
			2032	3,480,000	3,000									
			2033	3,615,000	3,000									
			2034	3,760,000	3,000									
			2035	3,910,000	3,000									
			2036	4,070,000	3,000									
			2037	4,230,000	3,000									
			2038	4,400,000	3,000									
			2039	4,575,000	3,000									
			2040	4,755,000	3,000									
	County Vocational/Technical Schools Bonds	June 27, 2019	8,895,000	2024	485,000					3,000	7,560,000		475,000	7,085,000
				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									
County College Bonds	June 27, 2019	790,000	2024	100,000	3,000	515,000		95,000	420,000					
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Date	Maturities of Bonds Outstanding December 31, 2023			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023							
				Date	Amount	Rate (%)												
Lease Revenue Bonds	October 17, 2019	50,140,000	2024	2,005,000	5.000	48,190,000	46,240,000	1,950,000										
			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													
			<b>General Improvement Bonds</b>															
				December 3, 2019	72,670,000									61,870,000	58,070,000	3,800,000		
				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															
<b>County Vocational/Technical Schools Bonds</b>																		
	December 3, 2019	2,000,000				1,620,000	1,480,000	140,000										
	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 OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount					
County College Bonds	December 3, 2019	330,000	2024	60,000	3.000	185,000		60,000	125,000
			2025	65,000	3.000				
Taxable General Improvement Bonds	December 3, 2019	2,000,000	2024	125,000	2.250	1,685,000		115,000	1,570,000
			2025	145,000	2.250				
			2026	160,000	2.250				
			2027	170,000	2.250				
			2028	180,000	2.250				
			2029	190,000	2.375				
			2030	200,000	2.500				
			2031	200,000	2.500				
			2032	200,000	2.500				
			County College Bonds, Series A	June 2, 2020	2,050,000				
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 College Bonds, Series B	June 2, 2020	2,050,000				2024	150,000	2.000	1,790,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount	Balance, December 31, 2022	Balance, December 31, 2023					
General Improvement Bonds	October 29, 2020	31,850,000	2024	1,800,000	28,410,000	2,000	26,645,000	1,765,000			
			2025	1,820,000							
			2026	1,860,000							
			2027	1,895,000							
			2028	1,935,000							
			2029	2,170,000							
			2030	2,210,000							
			2031	2,360,000							
			2032	2,360,000							
			2033	2,750,000							
			2034	2,775,000							
			2035	2,710,000							
			County Vocational/Technical Schools Bonds	October 29, 2020							3,615,000
2025	455,000										
2026	465,000										
2027	475,000										
2028	500,000										
County College Bonds	October 29, 2020	835,000	2024	75,000	725,000	2,000	655,000	70,000			
			2025	85,000							
			2026	95,000							
			2027	100,000							
			2028	100,000							
Taxable General Improvement Bonds	October 29, 2020	6,670,000	2024	630,000	5,510,000	2,000	4,900,000	610,000			
			2025	650,000							
			2026	670,000							
			2027	695,000							
			2028	730,000							
			2029	750,000							
			2030	775,000							

COUNTY OF BERGEN  
SCHEDULE OF GENERAL SERIAL BONDS  
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount					
General Obligation Refunding Bonds	January 26, 2021	54,945,000	2024	7,060,000	0.429	50,110,000		3,765,000	46,345,000
			2025	7,275,000	0.629				
			2026	7,115,000	0.809				
			2027	6,935,000	1.072				
			2028	6,815,000	1.272				
			2029	3,810,000	1.466				
			2030	3,715,000	1.536				
			2031	3,620,000	1.636				
County Special Services/Technical Schools Refunding Bonds	January 26, 2021	3,880,000	2024	855,000	0.429	3,430,000		360,000	3,070,000
			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				
General Obligation Bonds	May 26, 2021	16,000,000	2024	630,000	2.000	15,400,000		615,000	14,785,000
			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 OF BERGEN**  
**SCHEDULE OF GENERAL SERIAL BONDS**  
**GENERAL CAPITAL FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount	Rate (%)					
County College Bonds, Series B	May 26, 2021	2,050,000	2024	145,000	2.000	1,925,000			135,000	1,790,000
			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 College Bonds, Series C	May 26, 2021	2,050,000	2024	145,000	2.000	1,925,000			135,000	1,790,000
			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	2024	2,050,000	2.000	17,150,000			2,025,000	15,125,000
			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					
			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 Vocational/Technical Schools Bonds, Series B	October 5, 2021	1,855,000	2024	220,000	2.000	1,645,000			215,000	1,430,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023				Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount	Rate (%)	Balance, December 31, 2022					
County College Bonds, Series C	October 5, 2021	680,000	2024	110,000	2.000	590,000				100,000	490,000
			2025	115,000	2.000						
			2026	125,000	2.000						
			2027	140,000	2.000						
BCIA Governmental Loan Revenue Bonds, Series 2021	October 20, 2021	41,625,000	2024	570,000	0.832	40,850,000				565,000	40,285,000
			2025	2,545,000	1.209						
			2026	2,540,000	1.459						
			2027	2,540,000	1.666						
			2028	2,545,000	1.816						
			2029	2,555,000	1.961						
			2030	2,580,000	2.071						
			2031	2,610,000	2.161						
			2032	2,620,000	2.251						
			2033	2,650,000	2.371						
			2034	2,675,000	2.431						
			2035	2,705,000	2.521						
			2036	2,730,000	2.601						
			2037	2,765,000	2.681						
2038	2,805,000	2.761									
2039	2,850,000	2.841									
County College Bonds, Series A	June 8, 2022	2,175,000	2024	140,000	4.000	2,175,000				130,000	2,045,000
			2025	150,000	4.000						
			2026	160,000	4.000						
			2027	170,000	4.000						
			2028	180,000	4.000						
			2029	190,000	4.000						
			2030	200,000	4.000						
			2031	205,000	4.000						
			2032	210,000	4.000						
			2033	215,000	4.000						
2034	225,000	4.000									

COUNTY OF BERGEN  
 SCHEDULE OF GENERAL SERIAL BONDS  
 GENERAL CAPITAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023								
			Date	Amount	Rate (%)													
County College Bonds, Series B	June 8, 2022	2,175,000	2024	140,000	4.000	2,175,000			130,000	2,045,000								
			2025	150,000	4.000													
			2026	160,000	4.000													
			2027	170,000	4.000													
			2028	180,000	4.000													
			2029	190,000	4.000													
			2030	200,000	4.000													
			2031	205,000	4.000													
			2032	210,000	4.000													
			2033	215,000	4.000													
			2034	225,000	4.000													
			General Improvement Bonds	October 19, 2022	22,400,000						2024	1,075,000	4.000	22,400,000			1,050,000	21,350,000
											2025	1,100,000	4.000					
2026	1,125,000	4.000																
2027	1,150,000	4.000																
2028	1,180,000	4.000																
2029	1,200,000	4.000																
2030	1,500,000	4.000																
2031	1,620,000	4.000																
2032	1,900,000	4.000																
2033	1,900,000	4.000																
2034	1,900,000	4.000																
County Vocational/Technical Schools Bonds	October 19, 2022	6,300,000	2024	640,000	4.000	6,300,000			620,000	5,680,000								
			2025	660,000	4.000													
			2026	680,000	4.000													
			2027	700,000	4.000													
			2028	720,000	4.000													
			2029	750,000	4.000													
			2030	760,000	4.000													
2031	770,000	4.000																

COUNTY OF BERGEN  
SCHEDULE OF GENERAL SERIAL BONDS  
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount	December 31, 2023					
County College Bonds, Series C	October 19, 2022	1,300,000	2024	150,000	2,000	1,300,000			1,165,000	
			2025	165,000	2,000					
			2026	180,000	2,000					
			2027	205,000	2,000					
			2028	225,000	2,000					
			2029	240,000	2,000					
			2030	1,260,000	3,500			19,000,000		19,000,000
			2025	1,310,000	3,500					
			2026	1,365,000	3,500					
			2027	1,420,000	4,000					
General Improvement Bonds		19,000,000	2028	1,475,000	4,000					
			2029	1,535,000	4,000					
			2030	1,600,000	4,000					
			2031	1,665,000	4,000					
			2032	1,735,000	4,000					
			2033	1,805,000	4,000					
			2034	1,875,000	4,000					
			2035	1,955,000	4,000					
			2024	135,000	3,500			2,050,000		2,050,000
			2025	140,000	3,500					
County College Bonds, Series A		2,050,000	2026	145,000	3,500					
			2027	155,000	4,000					
			2028	160,000	4,000					
			2029	165,000	4,000					
			2030	175,000	4,000					
			2031	180,000	4,000					
			2032	185,000	4,000					
			2033	195,000	4,000					
			2034	205,000	4,000					
			2035	210,000	4,000					



COUNTY OF BERGEN  
SCHEDULE OF GENERAL SERIAL BONDS  
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount	Rate (%)					
County College Bonds, Series B	June 8, 2022	2,050,000	2024	135,000	3.500	2,050,000	2,050,000			
			2025	140,000	3.500					
			2026	145,000	3.500					
			2027	155,000	4.000					
			2028	160,000	4.000					
			2029	165,000	4.000					
			2030	175,000	4.000					
			2031	180,000	4.000					
			2032	185,000	4.000					
			2033	195,000	4.000					
			2034	205,000	4.000					
			2035	210,000	4.000					
			Taxable General Improvement Bonds	May 23, 2023	21,975,000					2024
2025	4,170,000	5.200								
2026	4,385,000	5.200								
2027	4,610,000	5.200								
2028	4,845,000	5.200								
General Improvement Bonds	October 5, 2023	31,355,000	2024	2,700,000	4.000	31,355,000	31,355,000			
			2025	2,800,000	4.000					
			2026	2,900,000	4.000					
			2027	3,000,000	4.000					
			2028	3,100,000	4.000					
			2029	3,200,000	4.000					
			2030	3,300,000	4.000					
			2031	3,400,000	4.000					
			2032	3,450,000	4.000					
			2033	3,505,000	4.000					

COUNTY OF BERGEN  
 SCHEDULE OF GENERAL SERIAL BONDS  
 GENERAL CAPITAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023				Interest Rate (%)	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
			Date	Amount	Rate (%)	Balance, December 31, 2022					
County Vocational/Technical Schools Bonds	October 5, 2023	4,335,000	2024	225,000	4.000	4,000	547,076,000	4,335,000		4,335,000	
			2025	250,000	4.000						
			2026	275,000	4.000						
			2027	300,000	4.000						
			2028	325,000	4.000						
			2029	350,000	4.000						
			2030	375,000	4.000						
			2031	435,000	4.000						
			2032	450,000	4.000						
			2033	450,000	4.000						
			2034	450,000	4.000						
			2035	450,000	4.000						
County College Bonds, Series C	October 5, 2023	750,000	2024	110,000	4.000	4,000		750,000		750,000	
			2025	130,000	4.000	4,000					
			2026	150,000	4.000	4,000					
			2027	170,000	4.000	4,000					
			2028	190,000	4.000	4,000					
							\$ 547,076,000	81,515,000	62,006,000	566,585,000	
							Cash	\$ 81,515,000			
								Budget Appropriations	\$ 62,006,000		

COUNTY OF BERGEN  
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2022	2023
						Increased	Decreased
00-05	DPW Roads and Bridges	7/10/2021	6/1/2023	5/31/2024	4.50%	\$ 51,000	51,000
00-05	DPW Roads and Bridges	10/20/2021				39	39
06-16	Health and Human Services	12/12/2019				65	65
06-16	Health and Human Services	7/15/2020				9,200	9,200
06-16	Health and Human Services	7/10/2021	6/1/2023	5/31/2024	4.50%	15,900	15,900
06-20	Voc-Tech School Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	89,200	89,200
06-21	Special Service School Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	5,550	5,550
06-26	DPW Roads and Bridges	6/1/2023	6/1/2023	5/31/2024	4.50%	1,000	1,000
06-29	DPW Roads and Bridges	7/10/2021	6/1/2023	5/31/2024	4.50%	55,000	55,000
07-28	Justice Center Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	20,000	20,000
07-28	Justice Center Improvements	10/20/2021				6,100	6,100
07-29	Special Service School Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	18,100	18,100
07-29	Special Service School Improvements	10/19/2022				133,700	133,700
07-29	Special Service School Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	4,000	4,000
07-30	Vocational School Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	63,000	63,000
07-33	Planning Improvements	12/12/2019				1,500	1,500
07-33	Planning Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	31,000	31,000
8-20/18-30/20-48	Renovations to Golf Courses	7/15/2020				277,300	277,300
8-20/18-30/20-48	Renovations to Golf Courses	7/10/2021	6/1/2023	5/31/2024	4.50%	902,000	902,000
8-20/18-30/20-48	Renovations to Golf Courses	10/20/2021				218,200	218,200
8-20/18-30/20-48	Renovations to Golf Courses	10/18/2023	10/18/2023	10/18/2024	5.00%	9,200	9,200
08-40/12-31	Special Services Schools Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	19	19
08-40/12-31	Special Services Schools Improvements	10/20/2021				77,059	77,059
08-41	Bergen County Technical Schools	12/12/2019				55,000	55,000
08-41	Bergen County Technical Schools	7/10/2021	6/1/2023	5/31/2024	4.50%	13,400	13,400
08-41	Bergen County Technical Schools	6/8/2022	6/1/2023	5/31/2024	4.50%	2,650	2,650
08-43	Public Works Improvements	12/12/2019				5,500	5,500
08-43	Public Works Improvements	7/15/2020				7,500	7,500
08-56	Property Acquisition & Infrastructure Improvements	12/12/2019				17,000	17,000
08-56	Property Acquisition & Infrastructure Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	27,800	27,800
09-07	Administration / Finance Improvements	12/12/2019				37,000	37,000
09-07	Administration / Finance Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	9,000	9,000
09-18/18-32	Golf Course Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	119,234	119,234
09-18/18-32	Golf Course Improvements	12/12/2019				83,900	83,900
09-18/18-32	Golf Course Improvements	7/15/2020					

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

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2022	Change		Balance, December 31, 2023
							Increased	Decreased	
09-18/18-32	Golf Course Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	1,000	1,000	1,000	1,000
09-18/18-32	Golf Course Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		2,000	2,000	2,000
09-19/20-45	Law Enforcements Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	32,000	32,000	32,000	32,000
09-19/20-45	Law Enforcements Improvements	10/20/2021	6/1/2023	5/31/2024	4.50%	9,700	9,700	9,700	9,700
09-19/20-45	Law Enforcements Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		11,000	11,000	11,000
09-19/20-45	Law Enforcements Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		5,000	5,000	5,000
09-20	Public Works Improvements	12/12/2019				53,200		53,200	53,200
09-20	Public Works Improvements	7/15/2020				5,000		5,000	5,000
09-22	Public Works Improvements	12/12/2019				3,900		3,900	3,900
09-22	Public Works Improvements	7/15/2020				3,500		3,500	3,500
09-22	Public Works Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	49,000	49,000	49,000	49,000
09-25	Juvenile Detention Center	7/15/2020				21,500		21,500	21,500
09-25	Juvenile Detention Center	10/20/2021				14		14	14
10-12	Park Improvements	12/12/2019				99		99	99
10-12	Park Improvements	7/15/2020				108,800		108,800	108,800
10-13	Admin & Finance Improvements	12/12/2019				11,000		11,000	11,000
10-13	Admin & Finance Improvements	7/15/2020				96,500		96,500	96,500
10-13	Admin & Finance Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	30,000	30,000	30,000	30,000
10-13	Admin & Finance Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		117,000	117,000	117,000
10-16	Overpeck Phase II Improvements	12/12/2019				183,700		183,700	183,700
10-16	Overpeck Phase II Improvements	7/15/2020				76,300		76,300	76,300
10-16	Overpeck Phase II Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	1,324,000	1,324,000	1,324,000	1,324,000
10-20	Voc-Tech School Improvements	12/12/2019				12,300		12,300	12,300
10-20	Voc-Tech School Improvements	10/19/2022				24,200		24,200	24,200
10-28	Special Services School District Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	400	400	400	400
10-28	Special Services School District Improvements	10/20/2021				93		93	93
10-29	Voc-Tech School Improvements	12/12/2019	6/1/2023	5/31/2024	4.50%	4,268	4,268	4,268	4,268
10-29	Voc-Tech School Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	10,000	10,000	10,000	10,000
11-02	Various Impr. Dept. Health and Human Services	12/12/2019				66		66	66
11-02	Various Impr. Dept. Health and Human Services	7/10/2021	6/1/2023	5/31/2024	4.50%	5,700	5,700	5,700	5,700
11-04	Various Dept. Public Works Improvements	12/12/2019				61,500		61,500	61,500
11-05	Various Impr. Bergen County Technical Schools	12/12/2019				2,924		2,924	2,924
11-05	Various Impr. Bergen County Technical Schools	7/10/2021	6/1/2023	5/31/2024	4.50%	85,000	85,000	85,000	85,000
12-08	Admin and Finance Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	4,000	4,000	4,000	4,000
12-08	Admin and Finance Improvements	10/20/2021				200		200	200
12-09	Park Improvements	12/12/2019				61		61	61

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2022	2023
12-09	Park Improvements	7/15/2020				40,800	40,800
12-10	DPW Capital Improvements	12/12/2019				90	90
12-10	DPW Capital Improvements	7/15/2020				300	300
12-19/20-46	Law Enforcement Improvements	7/15/2020				121,400	121,400
12-19/20-46	Law Enforcement Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	33,000	33,000
12-20	Health and Human Services Improvements	12/12/2019				350	350
12-20	Health and Human Services Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	4,000	4,000
12-21	Bergen County College Ch. 12	7/10/2021	6/1/2023	5/31/2024	4.50%	4,000	4,000
12-22	Special Services School Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	4,000	4,000
12-23	Vocational School Improvements	12/12/2019				30,000	30,000
12-23	Vocational School Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	26,000	26,000
12-35	Justice Center & DPW Garage Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	821,000	821,000
13-10	Park Improvements	12/12/2019				96	96
13-10	Park Improvements	7/15/2020				25,400	25,400
13-10	Park Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	7,300	7,300
13-11	Administration and Finance Equipment	7/15/2020				27,000	27,000
13-11	Administration and Finance Equipment	7/10/2021	6/1/2023	5/31/2024	4.50%	5,000	5,000
13-11	Administration and Finance Equipment	6/1/2023	6/1/2023	5/31/2024	4.50%	12,000	12,000
13-11	Administration and Finance Equipment	10/18/2023	10/18/2023	10/18/2024	5.00%	7,000	7,000
13-12	Health and Human Services	7/15/2020				700	700
13-12	Health and Human Services	7/10/2021	6/1/2023	5/31/2024	4.50%	31,000	31,000
13-12	Health and Human Services	6/1/2023	6/1/2023	5/31/2024	4.50%	39,000	39,000
13-13	DPW Improvements	12/12/2019				9,900	9,900
13-13	DPW Improvements	7/15/2020				24,900	24,900
13-13	DPW Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	21,000	21,000
13-13	DPW Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	10,900	10,900
13-13	DPW Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	96,000	96,000
13-15	Various Improvements to Technical Schools	12/12/2019				43,000	43,000
13-15	Various Improvements to Technical Schools	7/10/2021	6/1/2023	5/31/2024	4.50%	176,000	176,000
13-15	Various Improvements to Technical Schools	10/18/2023	10/18/2023	10/18/2024	5.00%	3,000	3,000
13-17	County College Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	2,000	2,000
13-17	County College Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	4,000	4,000
13-22	Law Enforcement Improvements	12/12/2019				700	700
13-22	Law Enforcement Improvements	7/15/2020				53,400	53,400
13-22	Law Enforcement Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	10,000	10,000
14-19	Admin & Finance - Various Capital Improvements	12/12/2019				700	700

COUNTY OF BERGEN  
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2022	2023
14-19	Admin & Finance - Various Capital Improvements	7/15/2020	6/1/2023	5/31/2024	4.50%	4,500	4,500
14-19	Admin & Finance - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	1,000	1,000
14-19	Admin & Finance - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	5,000	5,000
14-19	Admin & Finance - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	319,000	319,000
14-20	Bergen Community College Improvements	12/12/2019	6/1/2023	5/31/2024	4.50%	300	300
14-20	Bergen Community College Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	1,271,000	1,271,000
14-21	Health and Human Services Improvements	12/12/2019	6/1/2023	5/31/2024	4.50%	600	600
14-21	Health and Human Services Improvements	7/15/2020	6/1/2023	5/31/2024	4.50%	1,000	1,000
14-21	Health and Human Services Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	55,000	55,000
14-21	Health and Human Services Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	5,000	5,000
14-22	Park Improvements	12/12/2019	6/1/2023	5/31/2024	4.50%	10,300	10,300
14-22	Park Improvements	7/15/2020	6/1/2023	5/31/2024	4.50%	380,000	380,000
14-22	Park Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	121,000	121,000
14-25	Technical Schools Improvements	12/12/2019	6/1/2023	5/31/2024	4.50%	800	800
14-25	Technical Schools Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	130,000	130,000
14-25	Technical Schools Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	3,000	3,000
14-25	Technical Schools Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	3,000	3,000
14-26	Special Service School Improvements	12/12/2019	6/1/2023	5/31/2024	4.50%	40	40
14-26	Special Service School Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	14,100	14,100
14-37	DPW - Rivervale Rd. Protection	10/18/2023	10/18/2023	10/18/2024	5.00%	3,000	3,000
14-38	DPW - Zabriskie Street	12/12/2019	6/1/2023	5/31/2024	4.50%	196,300	196,300
14-38	DPW - Zabriskie Street	7/15/2020	6/1/2023	5/31/2024	4.50%	500	500
14-38	DPW - Zabriskie Street	7/10/2021	6/1/2023	5/31/2024	4.50%	50,000	50,000
14-38	DPW - Zabriskie Street	6/8/2022	6/1/2023	5/31/2024	4.50%	633,500	633,500
14-38	DPW - Zabriskie Street	10/19/2022	6/1/2023	5/31/2024	4.50%	237,500	237,500
14-38	DPW - Zabriskie Street	10/18/2023	10/18/2023	10/18/2024	5.00%	3,000	3,000
15-15/19-28	Administration & Finance	12/12/2019	6/1/2023	5/31/2024	4.50%	65,000	65,000
15-15/19-28	Administration & Finance	7/15/2020	6/1/2023	5/31/2024	4.50%	28,800	28,800
15-15/19-28	Administration & Finance	7/10/2021	6/1/2023	5/31/2024	4.50%	292,000	292,000
15-15/19-28	Administration & Finance	6/1/2023	6/1/2023	5/31/2024	4.50%	3,000	3,000
15-15/19-28	Administration & Finance	10/18/2023	10/18/2023	10/18/2024	5.00%	149,000	149,000
15-16	Public Safety 911	12/12/2019	6/1/2023	5/31/2024	4.50%	87	87
15-16	Public Safety 911	7/15/2020	6/1/2023	5/31/2024	4.50%	4,700	4,700
15-16	Public Safety 911	10/18/2023	10/18/2023	10/18/2024	5.00%	3,000	3,000
15-17/20-26	Law Enforcement Improvements	10/20/2021	6/1/2023	5/31/2024	4.50%	38,410	38,410
15-17/20-26	Law Enforcement Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	122,200	122,200

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GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

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						2022	2023
15-17/20-26	Law Enforcement Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	37,000	37,000
15-17/20-26	Law Enforcement Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	7,000	7,000
15-23/20-36	Public Works	12/12/2019					644,000
15-23/20-36	Public Works	7/15/2020					81,900
15-23/20-36	Public Works	7/10/2021	6/1/2023	5/31/2024	4.50%	32,000	32,000
15-23/20-36	Public Works	10/19/2022					9,500
15-23/20-36	Public Works	10/18/2023	10/18/2023	10/18/2024	5.00%	1,000	1,000
15-24	Bergen County Community College	12/12/2019					376
15-24	Bergen County Community College	7/10/2021	6/1/2023	5/31/2024	4.50%	45,000	45,000
15-26	Special Services School District Improvements	12/12/2019					700
15-26	Special Services School District Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	2,000	2,000
15-26	Special Services School District Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	2,000	2,000
15-27	Vocational School Improvements	12/12/2019					28,000
15-27	Vocational School Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	24,000	24,000
15-29/17-06	Planning & Engineering Department	12/12/2019					1,836,500
15-29/17-06	Planning & Engineering Department	7/15/2020					472,800
15-29/17-06	Planning & Engineering Department	7/10/2021	6/1/2023	5/31/2024	4.50%	2,130,000	2,130,000
15-29/17-06	Planning & Engineering Department	6/8/2022	6/1/2023	5/31/2024	4.50%	1,560,000	1,560,000
15-29/17-06	Planning & Engineering Department	6/1/2023	6/1/2023	5/31/2024	4.50%	185,000	185,000
15-29/17-06	Planning & Engineering Department	10/19/2022					983,800
15-29/17-06	Planning & Engineering Department	10/18/2023	10/18/2023	10/18/2024	5.00%	110,000	110,000
15-29/17-06	Planning & Engineering Department	6/8/2022	6/1/2023	5/31/2024	4.50%	173,200	173,200
16-06	Planning & Economic Development	12/12/2019					390
16-15/20-31	Admin and Finance - Various Capital Improvements	7/15/2020					2,900
16-15/20-31	Admin and Finance - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	83,000	83,000
16-15/20-31	Admin and Finance - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	1,000	1,000
16-16/20-41	Human Services - Various Capital Improvements	12/12/2019					15,600
16-16/20-41	Human Services - Various Capital Improvements	7/15/2020					3,400
16-16/20-41	Human Services - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	12,000	12,000
16-16/20-41	Human Services - Various Capital Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	22,100	22,100
16-16/20-41	Human Services - Various Capital Improvements	7/15/2020					105,500
16-17	Health Department - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	4,000	4,000
16-17	Health Department - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	2,000	2,000
16-18/19-04	Public Safety - Various Capital Improvements	12/12/2019					78,300
16-18/19-04	Public Safety - Various Capital Improvements	7/15/2020					247,500
16-18/19-04	Public Safety - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	64,000	64,000
16-18/19-04	Public Safety - Various Capital Improvements						64,000

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16-18/19-04	Public Safety - Various Capital Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	45,500	45,500	45,500	45,500
16-18/19-04	Public Safety - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		46,000		46,000
16-18/19-04	Public Safety - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		6,000		6,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	12/12/2019				139,000		139,000	
16-19/20-27	Sheriff's Department - Various Capital Impr.	7/15/2020				362,600		362,600	
16-19/20-27	Sheriff's Department - Various Capital Impr.	7/10/2021	6/1/2023	5/31/2024	4.50%	280,000	280,000	280,000	280,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	6/8/2022	6/1/2023	5/31/2024	4.50%	16,100	16,100	16,100	16,100
16-19/20-27	Sheriff's Department - Various Capital Impr.	6/1/2023	6/1/2023	5/31/2024	4.50%		419,000		419,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	10/18/2023	10/18/2023	10/18/2024	5.00%		14,000		14,000
16-20/17-07	Planning - Various Capital Improvements	12/12/2019				1,038,300		1,038,300	
16-20/17-07	Planning - Various Capital Improvements	7/15/2020				994,900		994,900	
16-20/17-07	Planning - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	1,555,000	1,555,000	1,555,000	1,555,000
16-20/17-07	Planning - Various Capital Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	286,500	286,500	286,500	286,500
16-20/17-07	Planning - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		47,000		47,000
16-20/17-07	Planning - Various Capital Improvements	10/19/2022				70,900		70,900	
16-20/17-07	Planning - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		122,000		122,000
16-22	Elections - Various Capital Improvements	12/12/2019				4,103		4,103	
16-22	Elections - Various Capital Improvements	7/15/2021	6/1/2023	5/31/2024	4.50%	21,000	21,000	21,000	21,000
16-22	Elections - Various Capital Improvements	10/19/2022				5,600		5,600	
16-23	Special Services School District Improvements	12/12/2019				39,000		39,000	
16-23	Special Services School District Improvements	7/15/2021	6/1/2023	5/31/2024	4.50%	434,000	434,000	434,000	434,000
16-23	Special Services School District Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		1,000		1,000
16-23	Special Services School District Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		52,000		52,000
16-24/20-37	DPW - Various Capital Improvements	7/15/2020				81,400		81,400	
16-24/20-37	DPW - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	151,000	151,000	151,000	151,000
16-24/20-37	DPW - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		10,000		10,000
16-24/20-37	DPW - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		16,000		16,000
16-25	Prosecutor's Office - Various Capital Impr.	12/12/2019				816		816	
16-25	Prosecutor's Office - Various Capital Impr.	7/15/2020				403,600		403,600	
16-26/20-43	Parks Department - Various Capital Impr.	12/12/2019				22,000		22,000	
16-26/20-43	Parks Department - Various Capital Impr.	7/15/2020				109,600		109,600	
16-26/20-43	Parks Department - Various Capital Impr.	7/10/2021	6/1/2023	5/31/2024	4.50%	135,000	135,000	135,000	135,000
16-26/20-43	Parks Department - Various Capital Impr.	6/8/2022	6/1/2023	5/31/2024	4.50%	48,100	48,100	48,100	48,100
16-26/20-43	Parks Department - Various Capital Impr.	6/1/2023	6/1/2023	5/31/2024	4.50%		12,000		12,000
16-26/20-43	Parks Department - Various Capital Impr.	10/18/2023	10/18/2023	10/18/2024	5.00%		3,000		3,000
17-08/20-34	Law Enforcement Improvements	12/12/2019				1,452,200		1,452,200	



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17-08/20-34	Law Enforcement Improvements	7/15/2020	6/1/2023	5/31/2024	4.50%	1,951,300	1,718,000	1,951,300	1,718,000
17-08/20-34	Law Enforcement Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	1,718,000	465,000	1,718,000	465,000
17-08/20-34	Law Enforcement Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	465,000	63,000	465,000	63,000
17-08/20-34	Law Enforcement Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%				
17-08/20-34	Law Enforcement Improvements	10/19/2022				25,800	2,000	25,800	2,000
17-08/20-34	Law Enforcement Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%				
20-32	Administration and Finance - Various Capital Improvements	12/12/2019				9,400		9,400	
17-10/17-26/									
20-32	Administration and Finance - Various Capital Improvements	7/15/2020				200		200	
17-10/17-26/									
20-32	Administration and Finance - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	54,000	54,000	54,000	54,000
17-10/17-26/									
20-32	Administration and Finance - Various Capital Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	93,900	93,900	93,900	93,900
17-10/17-26/									
20-32	Administration and Finance - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	10,000	10,000	10,000	10,000
17-10/17-26/									
20-32	Administration and Finance - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		5,000	139,200	5,000
17-11/20-42	Parks and Golf - Various Capital Improvements	12/12/2019				139,200		139,200	
17-11/20-42	Parks and Golf - Various Capital Improvements	7/15/2020	6/1/2023	5/31/2024	4.50%	196,500	305,000	196,500	305,000
17-11/20-42	Parks and Golf - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	305,000	408,600	305,000	408,600
17-11/20-42	Parks and Golf - Various Capital Improvements	6/8/2025	6/1/2023	5/31/2024	4.50%	408,600	55,000	408,600	55,000
17-11/20-42	Parks and Golf - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		27,000		27,000
17-11/20-42	Parks and Golf - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		2,000		
17-13	Human Services - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	1,225,000		1,225,000	
17-16	Planning & Engineering Department	12/12/2019				446,100		446,100	
17-16	Planning & Engineering Department	7/15/2020	6/1/2023	5/31/2024	4.50%	318,000	318,000	318,000	318,000
17-16	Planning & Engineering Department	7/10/2021	6/1/2023	5/31/2024	4.50%	1,312,000	1,312,000	1,312,000	1,312,000
17-16	Planning & Engineering Department	6/8/2022	6/1/2023	5/31/2024	4.50%		659,000		659,000
17-16	Planning & Engineering Department	6/1/2023	6/1/2023	5/31/2024	4.50%				
17-16	Planning & Engineering Department	10/19/2022				769,600		769,600	
17-16	Planning & Engineering Department	10/18/2023	10/18/2023	10/18/2024	5.00%		937,000		937,000
17-17/19-29/									
20-30	Public Safety - Various Capital Improvements	12/12/2019				971		971	
17-17/19-29/									
20-30	Public Safety - Various Capital Improvements	7/15/2020				664,700		664,700	

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17-17/19-29/20-30	Public Safety - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	5,000	5,000	5,000	5,000
17-17/19-29/20-30	Public Safety - Various Capital Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	26,400	26,400	26,400	26,400
17-17/19-29/20-30	Public Safety - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	2,000	2,000	2,000	2,000
17-18	Surrogate/Superintendent of Schools	10/18/2023	10/18/2023	10/18/2024	5.00%	60,000	60,000	60,000	60,000
17-19	Health Department - Various Capital Improvements	12/12/2019				55		55	
17-19	Health Department - Various Capital Improvements	7/15/2020				15,500		15,500	
17-19	Health Department - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	2,000	2,000	2,000	2,000
17-21	Health Department - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	223,000	223,000	223,000	223,000
17-23	County Clerk	12/12/2019				53,100		53,100	
17-23	Special Services School/Vocational/Technical School Impr.	7/10/2021	6/1/2023	5/31/2024	4.50%	848,000	848,000	848,000	848,000
17-23	Special Services School/Vocational/Technical School Impr.	6/8/2022	6/1/2023	5/31/2024	4.50%	54,400	54,400	54,400	54,400
17-23	Special Services School/Vocational/Technical School Impr.	6/1/2023	6/1/2023	5/31/2024	4.50%	4,000	4,000	4,000	4,000
17-30	Public Safety - Various Capital Improvements	12/12/2019				100		100	
17-30	Public Safety - Various Capital Improvements	7/15/2020				2,900		2,900	
18-02	Bergen County Community College	12/12/2019				400		400	
18-02	Bergen County Community College	7/10/2021	6/1/2023	5/31/2024	4.50%	582,000	582,000	582,000	582,000
18-05	Bergen County Community College	10/20/2021				480,900		480,900	
18-05	Bergen County Community College	6/8/2022	6/1/2023	5/31/2024	4.50%	264,400	264,400	264,400	264,400
18-05	Bergen County Community College	6/1/2023	6/1/2023	5/31/2024	4.50%	134,000	134,000	134,000	134,000
18-05	Bergen County Community College	10/18/2023	10/18/2023	10/18/2024	5.00%	1,000	1,000	1,000	1,000
18-07	Sheriff/Jail/BCI	6/8/2022	6/1/2023	5/31/2024	4.50%	1,584,600	1,584,600	1,584,600	1,584,600
18-07	Sheriff/Jail/BCI	6/1/2023	6/1/2023	5/31/2024	4.50%	1,077,000	1,077,000	1,077,000	1,077,000
18-07	Sheriff/Jail/BCI	10/19/2022				145,300		145,300	
18-07	Sheriff/Jail/BCI	10/18/2023	10/18/2023	10/18/2024	5.00%	826,000	826,000	826,000	826,000
18-09	Administration & Finance	12/12/2019				16,700		16,700	
18-09	Administration & Finance	7/15/2020				284,400		284,400	
18-09	Administration & Finance	7/10/2021	6/1/2023	5/31/2024	4.50%	276,000	276,000	276,000	276,000
18-09	Administration & Finance	6/8/2022	6/1/2023	5/31/2024	4.50%	122,800	122,800	122,800	122,800
18-09	Administration & Finance	6/1/2023	6/1/2023	5/31/2024	4.50%	296,000	296,000	296,000	296,000
18-09	Administration & Finance	10/19/2022				11,800		11,800	
18-09	Administration & Finance	10/18/2023	10/18/2023	10/18/2024	5.00%	79,000	79,000	79,000	79,000
18-10	Parks and Golf - Various Capital Improvements	7/15/2020				96,900		96,900	
18-10	Parks and Golf - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	696,000	696,000	696,000	696,000

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						2022	2023
18-10	Parks and Golf - Various Capital Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	137,400	137,400
18-10	Parks and Golf - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		96,000
18-10	Parks and Golf - Various Capital Improvements	10/20/2021	10/19/2022			1,300	1,300
18-10	Parks and Golf - Various Capital Improvements	10/19/2022	10/18/2023	10/18/2024	5.00%	468,700	468,700
18-10	Parks and Golf - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		246,000
18-11	Planning & Engineering Department	7/10/2021	6/1/2023	5/31/2024	4.50%	45,000	45,000
18-11	Planning & Engineering Department	6/1/2023	6/1/2023	5/31/2024	4.50%		150,000
18-11	Planning & Engineering Department	10/20/2021	10/20/2021			400	400
18-12	DPW - Various Capital Improvements	7/15/2020	7/15/2020			7,928,500	7,928,500
18-17	Public Safety - Various Capital Improvements	7/15/2020	7/15/2020			604,000	604,000
18-17	Public Safety - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	1,793,000	1,793,000
18-17	Public Safety - Various Capital Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	602,800	602,800
18-17	Public Safety - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		667,000
18-17	Public Safety - Various Capital Improvements	10/20/2021	10/20/2021			493,400	493,400
18-17	Public Safety - Various Capital Improvements	10/19/2022	10/18/2023	10/18/2024	5.00%	652,900	652,900
18-17	Public Safety - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		90,000
18-18	County Clerk	12/12/2019	12/12/2019				
18-18	County Clerk	7/15/2020	7/15/2020			71,600	71,600
18-18	County Clerk	7/10/2021	6/1/2023	5/31/2024	4.50%	9,000	9,000
18-18	County Clerk	10/18/2023	10/18/2023	10/18/2024	5.00%		9,000
18-19	Prosecutor's Office - Various Capital Impr.	12/12/2019	12/12/2019			308,600	308,600
18-19	Prosecutor's Office - Various Capital Impr.	7/15/2020	6/1/2023	5/31/2024	4.50%	138,500	138,500
18-19	Prosecutor's Office - Various Capital Impr.	7/10/2021	6/1/2023	5/31/2024	4.50%	857,000	857,000
18-19	Prosecutor's Office - Various Capital Impr.	6/1/2023	6/1/2023	5/31/2024	4.50%		156,000
18-20/20-39	Health	12/12/2019	12/12/2019			188,000	188,000
18-20/20-39	Health	7/15/2020	7/15/2020			227,200	227,200
18-20/20-39	Health	7/10/2021	6/1/2023	5/31/2024	4.50%	243,000	243,000
18-20/20-39	Health	6/8/2022	6/1/2023	5/31/2024	4.50%	219,700	219,700
18-20/20-39	Health	10/19/2022	10/19/2022			100,600	100,600
18-21	Human Services - Various Capital Improvements	12/12/2019	12/12/2019			560	560
18-21	Human Services - Various Capital Improvements	7/15/2020	7/15/2020			25,000	25,000
18-21	Human Services - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	33,000	33,000
18-21	Human Services - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		16,000
18-21	Human Services - Various Capital Improvements	10/19/2022	10/19/2022			25,900	25,900
18-21	Human Services - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		15,000
18-22	Special Services & Vo Tech School	12/12/2019	12/12/2019			653,300	653,300

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

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Maturity	Interest Rate	Balance, December 31,	
						2022	2023
18-22	Special Services & Vo Tech School	7/10/2021	6/1/2023	5/31/2024	4.50%	3,266,000	3,266,000
18-22	Special Services & Vo Tech School	6/8/2022	6/1/2023	5/31/2024	4.50%	195,100	195,100
18-22	Special Services & Vo Tech School	6/1/2023	6/1/2023	5/31/2024	4.50%		27,000
18-22	Special Services & Vo Tech School	10/19/2022				101,100	101,100
18-22	Special Services & Vo Tech School	10/18/2023	10/18/2023	10/18/2024	5.00%	185,000	185,000
18-23	Bergen County Community College	7/10/2021	6/1/2023	5/31/2024	4.50%	125,000	125,000
18-23	Bergen County Community College	10/20/2021				271,200	271,200
18-23	Bergen County Community College	6/8/2022	6/1/2023	5/31/2024	4.50%	577,600	577,600
18-23	Bergen County Community College	6/1/2023	6/1/2023	5/31/2024	4.50%	20,000	20,000
18-27	Planning & Engineering Department	12/12/2019				160	160
18-27	Planning & Engineering Department	7/15/2020				92,800	92,800
18-27	Planning & Engineering Department	7/10/2021	6/1/2023	5/31/2024	4.50%	126,000	126,000
18-27	Planning & Engineering Department	6/8/2022	6/1/2023	5/31/2024	4.50%	213,500	213,500
18-27	Planning & Engineering Department	6/1/2023	6/1/2023	5/31/2024	4.50%	19,000	19,000
18-29	Parks & Golf Division	7/10/2021	6/1/2023	5/31/2024	4.50%	370,000	370,000
18-29	Parks & Golf Division	10/20/2021				33,800	33,800
18-29	Parks & Golf Division	6/8/2022	6/1/2023	5/31/2024	4.50%	91,900	91,900
18-29	Parks & Golf Division	6/1/2023	6/1/2023	5/31/2024	4.50%	328,000	328,000
18-29	Parks & Golf Division	10/19/2022				418,400	418,400
18-29	Parks & Golf Division	10/18/2023	10/18/2023	10/18/2024	5.00%	127,000	127,000
18-33	Special Services & Vo Tech School	12/12/2019				100	100
18-33	Special Services & Vo Tech School	7/10/2021	6/1/2023	5/31/2024	4.50%	105,000	105,000
18-33	Special Services & Vo Tech School	10/18/2023	10/18/2023	10/18/2024	5.00%	23,000	23,000
18-34	Administration & Finance	12/12/2019				13,937	13,937
18-34	Administration & Finance	7/15/2020				337,000	337,000
18-34	Administration & Finance	7/10/2021	6/1/2023	5/31/2024	4.50%	366,000	366,000
18-34	Administration & Finance	6/1/2023	6/1/2023	5/31/2024	4.50%	6,000	6,000
18-34	Administration & Finance	10/18/2023	10/18/2023	10/18/2024	5.00%	66,000	66,000
18-36	Prosecutor's Office - Various Capital Impr.	7/10/2021	6/1/2023	5/31/2024	4.50%	243,000	243,000
18-36	Prosecutor's Office - Various Capital Impr.	6/8/2022	6/1/2023	5/31/2024	4.50%	24,800	24,800
18-36	Prosecutor's Office - Various Capital Impr.	6/1/2023	6/1/2023	5/31/2024	4.50%	14,000	14,000
18-36	Prosecutor's Office - Various Capital Impr.	10/20/2021				37,500	37,500
18-36	Prosecutor's Office - Various Capital Impr.	10/19/2022				112,100	112,100
18-36	Prosecutor's Office - Various Capital Impr.	10/18/2023	10/18/2023	10/18/2024	5.00%	20,000	20,000
19-03	Planning & Engineering Department	7/15/2020				510,300	510,300
19-03	Planning & Engineering Department	7/10/2021	6/1/2023	5/31/2024	4.50%	300,000	300,000

COUNTY OF BERGEN  
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2022	2023
						Increased	Decreased
19-03	Planning & Engineering Department	6/8/2022	6/1/2023	5/31/2024	4.50%	19,700	19,700
19-03	Planning & Engineering Department	6/1/2023	6/1/2023	5/31/2024	4.50%		4,000
19-03	Planning & Engineering Department	10/20/2021	10/18/2023	10/18/2024	5.00%	21,000	21,000
19-11/19/27	DPW - Various Capital Improvements	10/20/2021	10/18/2023	10/18/2024	5.00%	5,000,000	5,000,000
19-12	IT/Health/Human Svcs/Public Safety	7/15/2020	6/1/2023	5/31/2024	4.50%	987,200	987,200
19-12	IT/Health/Human Svcs/Public Safety	7/10/2021	6/1/2023	5/31/2024	4.50%	1,666,000	1,666,000
19-12	IT/Health/Human Svcs/Public Safety	6/8/2022	6/1/2023	5/31/2024	4.50%	293,800	293,800
19-12	IT/Health/Human Svcs/Public Safety	6/1/2023	6/1/2023	5/31/2024	4.50%	336,000	336,000
19-12	IT/Health/Human Svcs/Public Safety	10/20/2021	10/18/2023	10/18/2024	5.00%	278,800	278,800
19-12	IT/Health/Human Svcs/Public Safety	10/19/2022	10/18/2023	10/18/2024	5.00%	229,800	229,800
19-12	IT/Health/Human Svcs/Public Safety	10/18/2023	10/18/2023	10/18/2024	5.00%	164,000	164,000
19-13	Parks & Golf Division	7/15/2020	6/1/2023	5/31/2024	4.50%	152,400	152,400
19-13	Parks & Golf Division	7/10/2021	6/1/2023	5/31/2024	4.50%	562,000	562,000
19-13	Parks & Golf Division	6/8/2022	6/1/2023	5/31/2024	4.50%	529,400	529,400
19-13	Parks & Golf Division	6/1/2023	6/1/2023	5/31/2024	4.50%	1,610,000	1,610,000
19-13	Parks & Golf Division	10/20/2021	10/18/2023	10/18/2024	5.00%	684,400	684,400
19-13	Parks & Golf Division	10/19/2022	10/18/2023	10/18/2024	5.00%	1,834,400	1,834,400
19-13	Parks & Golf Division	10/18/2023	10/18/2023	10/18/2024	5.00%	840,000	840,000
19-14	Special Services/Technical Schools	7/10/2021	6/1/2023	5/31/2024	4.50%	2,485,000	2,485,000
19-14	Special Services/Technical Schools	6/8/2022	6/1/2023	5/31/2024	4.50%	565,100	565,100
19-14	Special Services/Technical Schools	6/1/2023	6/1/2023	5/31/2024	4.50%	86,000	86,000
19-14	Special Services/Technical Schools	10/20/2021	10/18/2023	10/18/2024	5.00%	905,600	905,600
19-14	Special Services/Technical Schools	10/19/2022	10/18/2023	10/18/2024	5.00%	25,100	25,100
19-14	Special Services/Technical Schools	10/18/2023	10/18/2023	10/18/2024	5.00%	178,000	178,000
19-15	Planning & Engineering Department	6/1/2023	6/1/2023	5/31/2024	4.50%	842,000	842,000
19-15	Planning & Engineering Department	10/19/2022	10/18/2023	10/18/2024	5.00%	1,021,000	1,021,000
19-15	Planning & Engineering Department	10/18/2023	10/18/2023	10/18/2024	5.00%	3,995,000	3,995,000
19-16	Bergen County Community College	6/1/2023	6/1/2023	5/31/2024	4.50%	331,000	331,000
19-16	Bergen County Community College	10/18/2023	10/18/2023	10/18/2024	5.00%	242,000	242,000
19-17	Surrogate/County Clerk/Superintendent of Schools	6/1/2023	6/1/2023	5/31/2024	4.50%	22,000	22,000
19-17	Surrogate/County Clerk/Superintendent of Schools	10/20/2021	10/18/2023	10/18/2024	5.00%	70,200	70,200
19-17	Surrogate/County Clerk/Superintendent of Schools	10/19/2022	10/18/2023	10/18/2024	5.00%	36,800	36,800
19-17	Surrogate/County Clerk/Superintendent of Schools	10/18/2023	10/18/2023	10/18/2024	5.00%	6,000	6,000
19-18	Prosecutor's Office/Sheriff	7/10/2021	6/1/2023	5/31/2024	4.50%	1,205,000	1,205,000
19-18	Prosecutor's Office/Sheriff	6/8/2022	6/1/2023	5/31/2024	4.50%	902,400	902,400

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2022	Increased	Decreased	Balance, December 31, 2023
19-18	Prosecutor's Office/Sheriff	6/1/2023	6/1/2023	5/31/2024	4.50%	267,100	1,577,000	267,100	1,577,000
19-18	Prosecutor's Office/Sheriff	10/20/2021				187,900		187,900	
19-18	Prosecutor's Office/Sheriff	10/19/2022							
19-18	Prosecutor's Office/Sheriff	10/18/2023	10/18/2023	10/18/2024	5.00%		1,404,000		1,404,000
19-20/20-33	Public Safety - Operations	7/10/2021	6/1/2023	5/31/2024	4.50%	3,183,000	3,183,000	3,183,000	3,183,000
19-20/20-33	Public Safety - Operations	6/8/2022	6/1/2023	5/31/2024	4.50%	178,500	178,500	178,500	178,500
19-20/20-33	Public Safety - Operations	10/20/2021				1,093,700		1,093,700	
19-31	Superintendent of Elections/County Clerk	7/10/2021	6/1/2023	5/31/2024	4.50%	164,000	164,000	164,000	164,000
19-31	Superintendent of Elections/County Clerk	6/8/2022	6/1/2023	5/31/2024	4.50%	166,300	166,300	166,300	166,300
19-31	Superintendent of Elections/County Clerk	6/1/2023	6/1/2023	5/31/2024	4.50%		105,000		105,000
19-31	Superintendent of Elections/County Clerk	10/18/2023	10/18/2023	10/18/2024	5.00%		106,000		106,000
20-01	DPW (General Services) - 133 River Street	7/10/2021	6/1/2023	5/31/2024	4.50%	1,725,000	1,725,000	1,725,000	1,725,000
20-01	DPW (General Services) - 133 River Street	10/20/2021				62,700		62,700	
20-01	DPW (General Services) - 133 River Street	10/19/2022				19,100		19,100	
20-02	Planning & Engineering	10/18/2023	10/18/2023	10/18/2024	5.00%		410,000		410,000
20-03	Prosecutor	6/1/2023	6/1/2023	5/31/2024	4.50%		25,000		25,000
20-04	Health Department - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	44,000	44,000	44,000	44,000
20-04	Health Department - Various Capital Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	33,600	33,600	33,600	33,600
20-04	Health Department - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		207,000		207,000
20-04	Health Department - Various Capital Improvements	10/20/2021				100		100	
20-04	Health Department - Various Capital Improvements	10/19/2022				179,300		179,300	
20-04	Health Department - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		9,000		9,000
20-05	Human Services - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	3,800	3,000	3,800	3,000
20-05	Human Services - Various Capital Improvements	10/20/2021				13,800		13,800	
20-05	Human Services - Various Capital Improvements	10/19/2022							
20-05	Human Services - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		12,000		12,000
20-06	Parks & Golf Division	7/10/2021	6/1/2023	5/31/2024	4.50%	175,000	175,000	175,000	175,000
20-06	Parks & Golf Division	6/8/2022	6/1/2023	5/31/2024	4.50%	85,500	85,500	85,500	85,500
20-06	Parks & Golf Division	10/20/2021				192,000		192,000	
20-06	Parks & Golf Division	10/19/2022				8,800		8,800	
20-06	Parks & Golf Division	10/18/2023	10/18/2023	10/18/2024	5.00%		4,000		4,000
20-09	Board of Elections Improvements	10/20/2021				112,800		112,800	
20-11	Planning & Engineering	6/1/2023	6/1/2023	5/31/2024	4.50%		62,000		62,000
20-13	Special Services/Technical Schools	7/10/2021	6/1/2023	5/31/2024	4.50%	131,000	131,000	131,000	131,000
20-13	Special Services/Technical Schools	6/8/2022	6/1/2023	5/31/2024	4.50%	1,454,000	1,454,000	1,454,000	1,454,000
20-13	Special Services/Technical Schools	6/1/2023	6/1/2023	5/31/2024	4.50%		597,000		597,000

COUNTY OF BERGEN  
**SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE**  
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Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2022	2023
20-13	Special Services/Technical Schools	10/20/2021				1,588,600	1,588,600
20-13	Special Services/Technical Schools	10/19/2022				452,600	452,600
20-13	Special Services/Technical Schools	10/18/2023	10/18/2023	10/18/2024	5.00%		553,000
20-14	Planning & Engineering	10/18/2023	10/18/2023	10/18/2024	5.00%		185,000
20-15	Bergen County Community College	6/1/2023	6/1/2023	5/31/2024	4.50%		746,000
20-16	DPW	10/18/2023	10/18/2023	10/18/2024	5.00%		1,765,000
20-17	Parks & Golf Division	7/10/2021	6/1/2023	5/31/2024	4.50%	235,000	235,000
20-17	Parks & Golf Division	6/8/2022	6/1/2023	5/31/2024	4.50%	652,600	652,600
20-17	Parks & Golf Division	6/1/2023	6/1/2023	5/31/2024	4.50%		195,000
20-17	Parks & Golf Division	10/20/2021				670,000	670,000
20-17	Parks & Golf Division	10/19/2022				125,500	125,500
20-17	Parks & Golf Division	10/18/2023	10/18/2023	10/18/2024	5.00%		328,000
20-19	Public Safety	7/10/2021	6/1/2023	5/31/2024	4.50%	4,000	4,000
20-19	Public Safety	6/8/2022	6/1/2023	5/31/2024	4.50%	614,000	614,000
20-19	Public Safety	6/1/2023	6/1/2023	5/31/2024	4.50%		129,000
20-19	Public Safety	10/20/2021				481,300	481,300
20-19	Public Safety	10/19/2022				523,800	523,800
20-19	Public Safety	10/18/2023	10/18/2023	10/18/2024	5.00%		122,000
20-20	Health Department - Various Capital Improvements	7/10/2021	6/1/2023	5/31/2024	4.50%	24,000	24,000
20-20	Health Department - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%		45,000
20-20	Health Department - Various Capital Improvements	10/20/2021				5,900	5,900
20-20	Health Department - Various Capital Improvements	10/19/2022				18,000	18,000
20-20	Health Department - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%		19,000
20-21	Information Technology	10/20/2021				605,268	605,268
20-21	Information Technology	6/8/2022	6/1/2023	5/31/2024	4.50%	238,500	238,500
20-21	Information Technology	6/1/2023	6/1/2023	5/31/2024	4.50%		536,000
20-21	Information Technology	10/19/2022				78,500	78,500
20-21	Information Technology	10/18/2023	10/18/2023	10/18/2024	5.00%		232,000
20-22	Clerk to the Board	7/10/2021	6/1/2023	5/31/2024	4.50%	82,100	82,100
20-22	Clerk to the Board	10/20/2021				8,100	8,100
20-23	Sheriff	10/20/2021				370,000	370,000
20-23	Sheriff	6/8/2022	6/1/2023	5/31/2024	4.50%	113,100	113,100
20-23	Sheriff	6/1/2023	6/1/2023	5/31/2024	4.50%		86,000
20-24	Prosecutor	6/1/2023	6/1/2023	5/31/2024	4.50%		981,000
20-24	Prosecutor	10/20/2021				2,130,000	2,130,000
20-24	Prosecutor	10/18/2023	10/18/2023	10/18/2024	5.00%		70,000

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

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Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2022	2023
21-13	Superintendent of Elections	6/1/2023	6/1/2023	5/31/2024	4.50%	730,000	730,000
21-14	Information Technology	6/8/2022	6/1/2023	5/31/2024	4.50%	11,100	11,100
21-14	Information Technology	6/1/2023	6/1/2023	5/31/2024	4.50%	198,000	198,000
21-14	Information Technology	10/19/2022				19,700	19,700
21-14	Information Technology	10/18/2023	10/18/2023	10/18/2024	5.00%	298,000	298,000
21-15	Health Department - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	58,000	58,000
21-15	Health Department - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	562,000	562,000
21-16	Human Services - Various Capital Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	11,000	11,000
21-16	Human Services - Various Capital Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	13,000	13,000
21-17	Public Safety	6/1/2023	6/1/2023	5/31/2024	4.50%	245,000	245,000
21-17	Public Safety	10/19/2022				652,400	652,400
21-17	Public Safety	10/18/2023	10/18/2023	10/18/2024	5.00%	610,000	610,000
21-19	Parks & Golf Division	6/1/2023	6/1/2023	5/31/2024	4.50%	274,000	274,000
21-19	Parks & Golf Division	10/19/2022				144,700	144,700
21-19	Parks & Golf Division	10/18/2023	10/18/2023	10/18/2024	5.00%	112,000	112,000
21-22	Special Services Schools Improvements	6/8/2022	6/1/2023	5/31/2024	4.50%	254,250	254,250
21-22	Special Services Schools Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	103,000	103,000
21-22	Special Services Schools Improvements	10/19/2022				70,000	70,000
21-22	Special Services Schools Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	365,000	365,000
21-23	Vocational Schools	6/8/2022	6/1/2023	5/31/2024	4.50%	316,200	316,200
21-23	Vocational Schools	6/1/2023	6/1/2023	5/31/2024	4.50%	303,000	303,000
21-23	Vocational Schools	10/19/2022				89,800	89,800
21-23	Vocational Schools	10/18/2023	10/18/2023	10/18/2024	5.00%	520,000	520,000
21-24	Prosecutor	6/1/2023	6/1/2023	5/31/2024	4.50%	1,297,000	1,297,000
21-24	Prosecutor	10/19/2022				987,300	987,300
21-24	Prosecutor	10/18/2023	10/18/2023	10/18/2024	5.00%	720,000	720,000
21-25	Sheriff	6/1/2023	6/1/2023	5/31/2024	4.50%	29,000	29,000
21-25	Sheriff	10/19/2022				54,700	54,700
21-25	Sheriff	10/18/2023	10/18/2023	10/18/2024	5.00%	724,000	724,000
21-28	FEMA Hurricane IDA	6/1/2023	6/1/2023	5/31/2024	4.50%	6,251,000	6,251,000
21-32	BC Technical Schools	6/1/2023	6/1/2023	5/31/2024	4.50%	1,946,000	1,946,000
21-32	BC Technical Schools	10/18/2023	10/18/2023	10/18/2024	5.00%	6,140,000	6,140,000
22-01	DPW - Animal Shelter	6/1/2023	6/1/2023	5/31/2024	4.50%	1,702,000	1,702,000
22-01	DPW - Animal Shelter	10/19/2022				396,000	396,000
22-01	DPW - Animal Shelter	10/18/2023	10/18/2023	10/18/2024	5.00%	246,000	246,000
22-13	IT	6/1/2023	6/1/2023	5/31/2024	4.50%	392,000	392,000



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

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2022	2023
22-13	IT	10/18/2023	10/18/2023	10/18/2024	5.00%	Increased	Decreased
22-18	Parks & Golf Division	10/18/2023	10/18/2023	10/18/2024	5.00%	345,000	345,000
22-21	Special Services Schools Improvements	6/1/2023	6/1/2023	5/31/2024	4.50%	9,000	436,000
22-21	Special Services Schools Improvements	10/18/2023	10/18/2023	10/18/2024	5.00%	110,000	9,000
22-22	Vocational Schools	6/1/2023	6/1/2023	5/31/2024	4.50%	58,000	110,000
22-22	Vocational Schools	10/18/2023	10/18/2023	10/18/2024	5.00%	208,000	58,000
22-23	Prosecutor	10/18/2023	10/18/2023	10/18/2024	5.00%	615,000	208,000
22-24	Sheriff	10/18/2023	10/18/2023	10/18/2024	5.00%	595,000	615,000
22-30	IT	6/1/2023	6/1/2023	5/31/2024	4.50%	880,000	595,000
22-30	IT	10/18/2023	10/18/2023	10/18/2024	5.00%	400,000	880,000
23-07	Superintendent of Elections	6/1/2023	6/1/2023	5/31/2024	4.50%	11,000,000	400,000
07-35	BRMC - Various Capital Improvements	7/15/2020				2,900	11,000,000
14-12	BRMC - Various Capital Improvements	7/15/2020				66,600	2,900
15-35	Bergen Regional Medical Center	7/15/2020				150,000	66,600
16-04	Self Insurance Reserves	6/2/2022				16,824,000	150,000
16-04	Self Insurance Reserves	7/15/2020				475,000	16,824,000
16-21	Bergen Regional Medical Center - Various Impr	7/15/2020				1,956,500	475,000
						\$ 125,180,000	1,956,500
						117,459,000	125,180,000
						Cash \$ 67,199,000	117,459,000
						Paydown on Notes 5,000	67,199,000
						Deferred Charges Unfunded 74,915,000	5,000
						Renewed 50,260,000	74,915,000
						\$ 117,459,000	50,260,000
						\$ 125,180,000	117,459,000

**COUNTY OF BERGEN**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$ 3,136,989
Increased by:	
Current Year Budget Appropriation	<u>3,928,800</u>
	7,065,789
Decreased by:	
Appropriated to Finance Improvement Authorizations	<u>6,063,751</u>
Balance: December 31, 2023	<u><u>\$ 1,002,038</u></u>

COUNTY OF BERGEN  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

ORD. NO.	Improvement Description	Date	Amount	Balance, December 31, 2022		2023 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2023	
				Funded	Unfunded				Funded	Unfunded
00-33	DPW Bridge Improvements	11/8/2000	9,208,500 \$	339					339	
02-09	DPW Road Improvements	6/5/2002	7,181,000							
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							
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							
06-21	Special Service School Improvements	6/7/2006	1,811,000							
06-26	Voc-Tech School Improvements	9/6/2006	4,406,000							
06-29	DPW Roads and Bridges	9/6/2006	3,740,000	115,135	152,683			2,750	112,385	152,683
07-15	Bergen Community College	4/18/2007	6,000,000	5,870			5,870			678
07-29	Special Service School Improvements	6/20/2007	1,867,000					4,872		460
07-30	Vocational School Improvements	7/1/2007	4,639,420					14,178		250,000
08-13	Public Works Improvements	5/21/2008	8,623,000							
08-20/18-30/20-48	Renovations to Golf Courses	6/4/2008	3,228,000							
08-38	Various Law Enforcement Improvements	6/18/2008	3,837,000		342			342		3,047
08-41	Bergen County Technical Schools	8/13/2008	10,084,080		3,047					77
08-43	Public Works Improvements	8/13/2008	5,200,000		77					
08-46	Various Road Improvement Projects	8/13/2008	8,145,000							
08-56	Property Acquisition & Infrastructure Improv.	11/25/2008	4,000,000		3,089					3,089
09-01	Juvenile Detention Center	2/18/2009	3,160,000		56,268					56,268
09-07	Administration / Finance Improvements	4/1/2009	1,409,000		10,451		1,967	8,484		
09-18/18-32	Golf Course Improvements	6/24/2009	3,003,000		367					367
09-19/20-45	Law Enforcements Improvements	6/24/2009	5,776,000		29,580			(3,403)		32,983
09-20	Public Works Improvements	6/24/2009	8,215,000		1,023,412			23,412		1,000,000
09-22	Public Works Improvements	7/15/2009	4,126,000		26,538					26,538
09-23	Road Resurfacing	7/15/2009	8,145,000							
10-09	Road Improvements	5/5/2010	8,103,000							
10-13	Admin. & Finance Improvements	7/7/2010	1,681,000		50,000		50,000			
10-16	Overpeck Phase II Improvements	7/7/2010	14,200,000		2,387,000		2,387,000			
10-17	Department of Public Works Improvements	7/7/2010	8,712,000		75,737					75,737
10-20	Voc-Tech School Improvements	8/4/2010	2,033,000		13,545			445		13,100
10-35	DOT Road Improvements	12/8/2010	10,225,000							12
11-04	Various Dept. Public Works Improvements	9/7/2011	5,670,000		12					12
11-08	Various Dept. Department of Public Works	9/21/2011	3,900,000		2,238,810				573,254	2,234,360
11-16	Department of Public Works (DOT)	12/7/2011	8,103,000							
12-01	ERI Refunding Bond - County	2/15/2012	9,749,000		5,000		5,000			

COUNTY OF BERGEN

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

ORD. NO.	Improvement Description	ORDINANCE			Balance, December 31, 2022			2023			Balance, December 31, 2023	
		Date	Amount	Funded	Unfunded	Authorizations	Cancelled	Paid or Charged	Funded	Unfunded		
12-02	ERI Refunding Bond - Social Services	2/15/2012	949,000		8,000	8,000						
12-03	ERI Refunding Bond - School	2/15/2012	878,000		2,000	2,000						
12-05	Refunding 2003 General Improvement		21,000,000		2,840,000	2,840,000						
12-10	DPW Capital Improvements	4/4/2012	4,515,000		13	13					13	
12-11	DPW DOT Midland Park Bridge		1,000,000	17,763					17,763			
12-12	DPW DOT Allendale Bridge		1,000,000	125,389					125,389			
12-19/20-46	Law Enforcement Improvements	7/11/2012	6,232,000		69,653	69,653					45,305	
12-21	Bergen Community College Ch. 12	7/11/2012	1,000,000		95	95						
12-23	Vocational School Improvements	7/11/2012	750,000		20	20					20	
12-24	DPW NJDOT 2012	7/11/2012	8,103,000									
12-35/14-10/17-02	Justice Center and DPW Garage	12/5/2012	147,000,000		871,002	871,002					585,322	
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	234,956					234,956			
13-04	DPW Rehab Patterson Street Bridge	4/17/2013	2,000,000	66,459					66,459			
13-09	DPW Road Improvements State Aid	6/19/2013	8,031,900	300,238					300,238			
13-11	Administration and Finance Improvements	6/19/2013	1,298,000		48,050	48,050					30,000	
13-13	DPW Improvements	6/19/2013	12,975,000		20,073	20,073					10,073	
13-15	Various Improvements to Technical School	7/10/2013	1,268,000		3,245	3,245						
13-17	Bergen Community College	7/10/2013	1,000,000		506,490	506,490						
13-18	Bergen Community College Ch. 12	7/10/2013	4,250,000	35,000							496,050	
13-22	Law Enforcement Improvements	9/17/2013	4,600,000		201,087	201,087					185,000	
14-02/15-32/20-47	DPW NJDOT 2014	3/4/2014	6,605,000									
14-04	DPW - FEMA Hazard Mitigation Grant	3/4/2014	3,500,000	410,795					410,795			
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	1,360,385		55,000	55,000					40,000	
14-20	Bergen County Community Improvements	9/3/2014	3,625,000		2,670	2,670						
14-21	Health and Human Services	9/3/2014	2,567,025		48,504	48,504					35,000	
14-23	Law Enforcement Improvements	9/3/2014	6,099,700	280,824							265,000	
14-24	DPW	9/3/2014	10,381,000	17,755							17,755	
14-25	BC - Technical Schools	9/17/2014	1,205,000		13,572	13,572					10,346	
14-29	Planning	10/7/2014	1,225,000		50,000	50,000						
14-37	DPW - Rivervale Road	12/15/2014	5,829,080	1,032,080							1,021,930	
14-38	DPW - Zabriskie Street	12/15/2014	1,785,000	285,250							278,000	
15-15/19-28	Admin & Finance Improvements	8/5/2015	4,171,380	203,365							179,738	
15-16	Public Safety 911	9/2/2015	3,135,000	141,878							130,000	
15-17/20-26	Law Enforcement Improvements	9/2/2015	7,571,708	50,263							35,306	
15-22/20-40	Health & Human Services Improvements	9/30/2015	1,772,000	27,607							3,393	

COUNTY OF BERGEN  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

ORD. NO.	Improvement Description	Date	ORDINANCE		Balance, December 31, 2022		2023 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2023	
			Amount		Funded	Unfunded				Funded	Unfunded
15-23/20-36	Department of Public Works	9/30/2015	1,712,000			84,158			6,500		77,658
15-24	Bergen County Community College	10/14/2015	1,500,000			72,550			4,524		67,000
15-26	Special Services School District Improvements	10/14/2015	550,000			42,374		1,026	4,019		38,355
15-27	Vocational School Improvements	10/14/2015	1,280,000			86,175			28,175		58,000
15-28/16-29	Bergen Regional Medical Center	10/14/2015	3,145,000			114,281			36,899		77,382
15-29/17-06	Planning & Engineering Department	10/14/2015	11,630,000			2,639,423		1,707,324	453,235		2,186,188
15-30/18-31/											
20-44	Parks & Golf Courses Improvements	11/24/2015	4,686,000		173,884				16,677		157,207
15-34/20-38	DOT - Public Works/Engineering	12/9/2015	7,604,500						8,541		47,230
15-35	Bergen Regional Medical Center	12/9/2015	1,800,000		694			644,351	694		
15-38	Parks - Tennis Court Improvements	12/9/2015	858,143						415,900		442,243
16-04	Self Insurance Reserves	3/22/2016	24,880,000			3,180,000					2,764,100
16-06	Planning and Economic Development	7/6/2016	1,636,000			402,358					402,358
16-11	Refunding Bond Ordinance	8/24/2016	52,000,000			4,685,000		4,685,000			
16-15/20-31	Admin and Finance - Various Capital Impr.	8/24/2016	1,942,500			74,248			36,248		38,000
16-16/20-41	Human Services - Various Capital Improvements	8/24/2016	283,000			70,900		60,470	(2,570)		13,000
16-17	Health Department - Various Capital Impr.	8/24/2016	777,500			37,400			400		37,000
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	3,393,500			394,143		995	23,354		369,794
16-19/20-27	Sheriff's Department - Various Capital Impr.	9/7/2016	5,039,500			82,294			1,294		81,000
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	13,461,000			1,590,960			16,054		1,574,906
16-21	Bergen Regional Medical Center - Various Impr	10/5/2016	3,000,000			67,549		67,316	233		6,000
16-22	Elections - Various Capital Improvements	10/5/2016	145,000			80,621		74,221	400		2,879
16-23	Special Services School District Improvements	10/19/2016	2,485,000			55,567			52,688		182,174
16-24/20-37	DPW - Various Capital Improvements	10/19/2016	1,715,000			201,727			19,553		46,000
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	1,000,000			46,663			663		303,102
16-26/20-43	Parks Department - Various Capital Impr.	11/2/2016	4,725,000			310,144			7,042		2,000
16-30/19-30	BCCC - Various Capital Improvements	12/14/2016	5,200,000			2,000			110,395		969,207
17-08/20-34	Law Enforcement - Various Capital Improvements	6/28/2017	8,608,000			392,007		7	2,000		390,000
17-09/17-25/											
18-01/20-35	DPW - Various Capital Improvements	8/23/2017	15,594,200		674,995				102,714		572,281
17-10/17-26/											
20-32	Administration and Finance - Various Capital Impr	8/23/2017	1,536,000			91,588		2	586		91,000
17-11/20-42	Parks and Golf - Various Capital Improvements	6/28/2017	4,132,000			674,589			84,589		590,000
17-12	Elections - Various Capital Improvements	6/28/2017	85,000			7,265		3,265			4,000
17-13	Human Services - Various Capital Improvements	6/28/2017	457,000			36,094		14,094			22,000
17-16	Planning and Engineering - Various Capital Impr	7/26/2017	18,266,500			3,191,062			30,934		3,160,128
17-17	Public Safety - Various Capital Improvements	7/26/2017	2,011,600			177,981			2,154		175,827

COUNTY OF BERGEN  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

ORD. NO.	Improvement Description	Date	ORDINANCE		Balance, December 31, 2022		2023 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2023	
			Amount		Funded	Unfunded				Funded	Unfunded
17-18	Surrogate/Sup of Schools - Various Capital Impr.	7/26/2017	1,170,000			1,038,537	383		12,615		1,025,539
17-19/19-29/20-30	Health Department - Various Capital Improvements	7/26/2017	1,038,000			49,610			2,110		47,500
17-21	County Clerk - Various Capital Improvements	10/3/2017	262,500			26,584	14,084				12,500
17-23	Special Svcs School/Vocational/Tech School Impr.	10/18/2017	4,300,000			208,826			32,506		176,320
17-30	Public Safety - Various Capital Improvements	11/21/2017	2,100,000			128,280			189		128,091
17-31	Refunding Bond Ordinance	12/6/2017	33,000,000			2,415,000	2,415,000				
18-02	BCCC Various Capital Improvements	3/29/2018	1,500,000			137					
18-03	BCCC Various Capital Improvements	3/29/2018	4,000,000			3,267,819					
18-05	BCCC Various Capital Improvements	6/6/2018	3,755,091			465,384			54,561		410,823
18-06	BCCC Various Capital Improvements	6/6/2018	2,840,846			1,049,834			36,325		1,013,509
18-07	Sheriff/Jail/BGI Various Capital Improvements	6/6/2018	6,760,000			689,752			370,387		319,000
18-09	Administration and Finance Various Capital Impr	6/6/2018	2,890,500			436,895			97,054		239,841
18-10	Parks and Golf Various Capital Improvements	6/6/2018	7,720,500			3,676,753		100,000	396,501		3,280,252
18-11	Planning and Engineering Various Capital Impr	6/6/2018	772,500			539,598					539,598
18-12	Public Works Various Capital Improvements	6/6/2018	24,115,500			1,347,515			134,778		1,212,737
18-14	Planning and Engineering Bridge Improvements	6/6/2018	3,901,309								
18-17	Public Safety Various Capital Improvements	8/1/2018	6,237,000								
18-18	County Clerk Various Capital Improvements	8/1/2018	236,500			1,030,505		2,634	250,493		777,378
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	1,622,500			120,216		94,405	14,311		11,500
18-20/20-39	Health Services Various Capital Improvements	8/1/2018	1,370,500			77,500					77,500
18-21	Health Services Various Capital Improvements	8/1/2018	398,500			65,620		120			65,500
18-22	Special Services School District Improvements	8/1/2018	5,955,000			55,886		21,787	14,598		19,501
18-23	BCCC Various Capital Improvements	8/1/2018	1,500,000			432,231			188,855		243,376
18-27	County Bridge Improvements	8/15/2018	975,000			505,351					505,351
18-29	Overpeck County Park	9/26/2018	2,098,913			46,500					46,500
18-33	Acquisition of New School Buses	9/26/2018	280,000			37,158			23,658		13,500
18-34	Improvement and Improvement of Real Property	10/17/2018	4,200,000			239,870			69,437		170,433
18-35	Improvement of County Bridges and Culverts	10/17/2018	3,000,000								
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	500,000			44,142			20,142		24,000
19-03	Planning and Engineering	3/19/2019	1,000,000			47,068			43,347		47,068
19-05	Administration and Finance	3/19/2019	2,200,000			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					743,026
19-11/19-27/20-49	DPW	6/19/2019	23,430,000			3,848,140			(2,909,026)		4,430,000
19-12	IT/Health/Human Services/Public Safety	6/19/2019	4,567,000			446,581			193,305		253,276
19-13	Parks and Golf	6/19/2019	8,498,000			1,723,956			789,038		934,918

COUNTY OF BERGEN  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

ORD. NO.	Improvement Description	ORDINANCE	Date	Amount	Balance, December 31, 2022		2023 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2023	
					Funded	Unfunded				Funded	Unfunded
19-14	Special Services/Technical Schools		6/19/2019	5,045,000					259,653		686,786
19-15	Planning and Engineering		6/19/2019	12,967,500					687,959		1,740,369
19-16	BCCC		6/19/2019	1,000,500					303,844		365,121
19-17/19-23	Surrogate/County Clerk/Sup. of Schools		6/19/2019	1,369,000					21,884		1,153,933
19-18	Prosecutor/Sheriff		6/19/2019	8,232,000					1,903,293		835,516
19-20/20-33	Public Safety - Operations		7/2/2019	5,000,000							238,500
19-21	BCIA - Various County Improvements		9/4/2019	60,000,000		15,722,065			3,181,573		12,540,492
19-31	Supt of Election/County Clerk		12/4/2019	804,500					105,803		106,844
20-01	DPW (General Services)		2/5/2020	2,000,000							97,617
20-02	Planning & Engineering		2/19/2020	4,464,340					3,085,687		1,076,684
20-03	Prosecutor		2/19/2020	29,166							1,666
20-04	Health Department		2/19/2020	609,389					62,531		38,884
20-05	Human Services		2/19/2020	174,139					15,109		117,080
20-06	Parks and Golf		2/19/2020	559,200							26,700
20-08	Bergen County Community College		3/18/2020	4,100,000		4,028,729			63,379		3,965,350
20-09	Board of Elections		4/15/2020	155,000							34,623
20-11	Planning & Engineering		7/15/2020	2,343,500					35,540		1,999,001
20-13	Special Services and Technical Schools		9/2/2020	5,889,000					935,296		521,488
20-14	Planning & Engineering		9/2/2020	10,849,000					660,798		5,784,295
20-15	Bergen County Community College		9/2/2020	1,500,000					295,655		457,402
20-16	DPW (General Services)		9/2/2020	25,177,100					3,011,286		6,413,507
20-17	Parks and Golf		9/2/2020	2,757,000					401,281		216,839
20-19	Law & Public Safety		9/2/2020	2,423,500							126,039
20-20	Health Department		9/2/2020	247,000					28,238		122,799
20-21	Administration and Finance		9/2/2020	2,317,500					508,871		110,500
20-22	Office of the Clerk		9/2/2020	111,000							15,303
20-23	Sheriff's Office		9/2/2020	630,000							30,000
20-24	Prosecutor		9/2/2020	3,653,000					54,804		174,106
20-29	DPW		10/21/20	600,000		59,714					59,714
20-53	Refunding Bond Ordinance		12/16/20	60,000,000							
21-03	Bergen County Community College		5/5/2021	4,100,000		4,100,000			216		4,099,784
21-05	Refunding Bond Ordinance		5/19/2021	45,000,000							
21-13	Superintendent of Elections		9/1/2021	3,796,417					1,344		15,253
21-14	IT		9/14/2021	1,073,625					659,844		114,078
21-15	Health Department		9/14/2021	1,169,175					372,627		268,873
21-16	Human Services		9/14/2021	99,750					21,250		48,445
21-17	Public Safety		9/14/2021	2,610,174					369,640		331,571
21-18	DPW		9/14/2021	21,360,278		12,358,119			1,975,681		7,454,000

**COUNTY OF BERGEN**  
**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**  
**GENERAL CAPITAL FUND**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

ORD. NO.	Improvement Description	Date	ORDINANCE		2023		Balance, December 31, 2023				
			Amount	Funded	Unfunded	Authorizations	Cancelled	Paid or Charged	Funded	Unfunded	
21-19	Parks & Golf	9/14/2021	1,365,000		67,412				2,412		65,000
21-20	Planning & Engineering	9/14/2021	3,999,258	1,737,132	1,187,500				112,874	1,624,258	1,187,500
21-21	Bergen County Community College	9/14/2021	700,000		700,000				75,615		624,385
21-22	Special Services Schools	9/14/2021	1,200,000		841,396				465,643		375,753
21-23	Vocational Schools	9/14/2021	3,000,000		2,433,477				862,673		1,570,804
21-24	Prosecutor	9/14/2021	4,402,761		1,087,232				740,278		346,954
21-25	Sheriff	9/14/2021	1,314,600		212,600				133,779		78,821
21-26	Bureau of Criminal Investigations	9/14/2021	78,750	3,750	75,000			3,750			75,000
21-27	Superintendent of Schools	9/14/2021	17,850	850	17,000				5,449		12,401
21-28	FEMA Hurricane IDA	10/20/2021	25,000,000		17,157,603				10,200		17,147,403
21-32	Technical Schools	12/1/2021	34,300,000	24,018,218	8,625,000				7,711,213	16,307,005	8,625,000
21-33	Planning & Engineering	12/15/2021	865,213								
22-01	DPW - Animal Shelter	2/16/2022	3,000,000		724,370				236,184		488,186
22-02	Refunding Bond Ordinance	2/16/2022	24,000,000		24,000,000		24,000,000				
22-07	Bergen County Community College	4/20/2022	4,350,000	4,346,726					19,383	4,327,343	243,377
22-13	IT	8/24/2022	3,517,500		2,957,413				2,714,036		103,500
22-14	Health Department	8/24/2022	1,123,500		1,058,500				955,000		114,000
22-15	Human Services	8/24/2022	119,700	5,700	114,000					5,700	120,208
22-16	Public Safety	8/24/2022	1,649,704		1,282,134				1,161,926		34,247,943
22-17	DPW	8/24/2022	49,552,167	14,501,216	34,247,943				8,918,005	5,583,211	5,375,269
22-18	Parks & Golf	8/24/2022	19,629,750	10,737,250	8,892,500		2,400,000		11,854,481		1,011,000
22-19	Bergen County Community College	8/24/2022	1,011,000		1,011,000						1,905,940
22-20	Planning & Engineering	8/24/2022	4,732,697	813,830	1,918,867				826,737		978,787
22-21	Special Services Schools	8/24/2022	1,160,000	10,000	1,150,000				181,213		2,700,201
22-22	Vocational Schools	8/24/2022	3,925,000		3,925,000				1,224,799		1,236,412
22-23	Prosecutor	8/24/2022	3,313,800	157,800	3,156,000				2,077,388		112,167
22-24	Sheriff	8/24/2022	2,234,925		1,147,161				1,034,994		30,095,000
22-26	Self Insurance Fund	12/14/2022	40,000,000	5,905,000	34,095,000				68,721	112,976	3,780,548
22-27	Public Safety	12/14/2022	900,000	181,697					2,719,452		4,033,362
22-30	IT	12/14/2022	6,500,000	310,000	6,190,000				10,966,638		
23-07	Superintendent of Elections	4/4/2023	15,000,000				15,000,000				
23-08	Bergen County Community College	4/19/2023	4,100,000				4,100,000			4,100,000	
23-13	Supt of Election/County Clerk	8/19/2023	1,000,000				1,000,000			125,570	
23-15	Health Department	8/19/2023	1,050,000				1,050,000		874,430		576,177
23-16	Public Safety	8/19/2023	3,629,278				3,629,278		473,823		2,145,640
23-17	DPW	8/19/2023	41,818,035				41,818,035		1,483,638		26,102,500
23-18	Bergen County Community College	8/19/2023	701,950				701,950		802,480	14,913,055	699,000
23-19	Special Services Schools	8/19/2023	262,500				262,500		2,950	12,500	250,000



COUNTY OF BERGEN  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

ORD. NO.	Improvement Description	ORDINANCE	Date	Amount	Balance, December 31, 2022		2023 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2023	
					Funded	Unfunded				Funded	Unfunded
23-20	Planning & Engineering		8/19/2023	15,122,162		15,122,162		726,171	2,780,991	11,615,000	
23-21	Prosecutor		8/19/2023	3,050,250		3,050,250		321,332	145,250	2,905,000	
23-22	Sheriff		8/19/2023	1,698,375		1,698,375			915	1,377,043	
23-23	Superintendent of Schools		8/19/2023	19,215		19,215			501,250	18,300	
23-24	Office of the Clerk		8/19/2023	526,250		526,250			3,750	25,000	
23-25	Jail		8/19/2023	78,750		78,750			2,500	75,000	
23-26	Bureau of Criminal Investigations		8/19/2023	52,500		52,500			200,000	50,000	
23-27	Board of Elections		8/19/2023	200,000		200,000			20,669,163	24,785,337	
23-28	Parks & Golf		8/19/2023	45,454,500		45,454,500			209,632		
23-61	IT		9/20/2023	1,500,000		1,500,000					
					\$ 118,318,164	262,474,095	135,263,765	48,941,803	101,078,042	113,131,832	252,904,347

Deferred Charges Unfunded \$ 109,488,755  
Capital Improvement Fund Fund Balance 6,063,751  
Grants Receivable 2,500,000  
17,211,259  
\$ 135,263,765

Interfunds \$ 2,250,000  
Deferred Charges - Unfunded 44,944,398  
Capital Fund Balance 1,747,405  
\$ 48,941,803  
Cash \$ 27,093,160  
Interfunds 2,457,114  
PY Encumbrances Cancelled (3,354,569)  
Encumbrances 74,882,337  
\$ 101,078,042

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Balance: December 31, 2022		\$	78,460,980
Increased by:			
Transfer from Improvement Authorizations			<u>74,882,337</u>
			153,343,317
Decreased by:			
Cash Disbursements	\$	75,106,411	
Cancelled		<u>3,354,569</u>	
			<u>78,460,980</u>
Balance: December 31, 2023		\$	<u><u>74,882,337</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF INTERFUNDS RECEIVABLE/(PAYABLE)**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Total</u>	<u>Current Fund</u>	<u>Open Space Trust Fund</u>
Balance: December 31, 2022	\$ 3,680,583	1,430,583	2,250,000
Increased by:			
Deferred Charges Unfunded	\$ 116,191	116,191	
Due from NJ Green Acres Program	1,250,000	1,250,000	
FEMA Hazard Grant Program Receivable	1,090,923	1,090,923	
Cash Disbursements	<u>756,037</u>	<u>756,037</u>	
	<u>3,213,151</u>	<u>3,213,151</u>	<u>-</u>
	6,893,734	4,643,734	2,250,000
Decreased by:			
Improvement Authorizations	4,707,114	2,457,114	2,250,000
Interest Earned	756,037	756,037	
Cash Receipts	<u>1,430,583</u>	<u>1,430,583</u>	
	<u>\$ 6,893,734</u>	<u>4,643,734</u>	<u>2,250,000</u>

COUNTY OF BERGEN  
SCHEDULE OF RESERVE FOR INTEREST  
GENERAL CAPITAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023

Increased by:		
Interest Earned	\$	<u>390,006</u>
Decreased by:		
Cash Disbursements	\$	<u>390,006</u>

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR PRELIMINARY COSTS**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$ <u>1,434</u>
Balance: December 31, 2023	\$ <u><u>1,434</u></u>

**COUNTY OF BERGEN**  
**SCHEDULE OF RESERVE FOR COUNTY ROADS**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

Balance: December 31, 2022	\$ <u>668,592</u>
Balance: December 31, 2023	\$ <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, 2023**

Balance: December 31, 2022	\$ <u>1,474,327</u>
Decreased by:	
Bond Anticipation Note Paydown	<u>5,000</u>
Balance: December 31, 2023	\$ <u><u>1,469,327</u></u>

Analysis of Balance:

Ordinance	Amount
12-35	100,000
15-29	70,000
17-09	754,645
17-16	197,662
18-12	343,648
19-11	<u>3,372</u>
	\$ <u><u>1,469,327</u></u>

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Date	Ordinance No.	Improvement Description	Balance,	2023	Decreased	Balance,
			December 31, 2022	Authorizations		December 31, 2023
06/01/05	05-12	Public Works Improvements	\$ 14,398			14,398
11/22/05	05-36	DPW Drainage Improvements	63,043			63,043
09/06/06	06-29	DPW Roads and Bridges	97,683			97,683
06/06/07	07-29	Special Services School Improvements	5,550		4,000	1,550
06/20/07	07-30	Vocational School Improvements	14,638			14,638
5/21/2008	08-13	Public Works Improvements	250,000			250,000
6/18/2008	08-38	Various Law Enforcement Improvements	342			342
8/13/2008	08-41	Bergen County Technical Schools	3,047			3,047
8/13/2008	08-43	Public Works Improvements	77			77
11/25/2008	08-56	Property Acquisition & Infrastructure Improvements	3,089			3,089
2/18/2009	09-01	Juvenile Detention Center	56,268			56,268
4/1/2009	09-07	Administration / Finance Improvements	10,451		10,451	
6/24/2009	09-18/18-32	Golf Course Improvements	367		367	
6/24/2009	09-19/20-45	Law Enforcements Improvements	29,580		16,000	13,580
6/24/2009	09-20	Public Works Improvements	1,000,978			1,000,978
7/15/2009	09-22	Public Works Improvements	26,538			26,538
7/7/2010	10-13	Admin & Finance Improvements	50,000		50,000	
7/7/2010	10-16	Overpeck Phase II Improvements	2,387,000		2,387,000	
7/7/2010	10-17	Department of Public Works Improvements	75,737			75,737
7/7/2010	10-20	Voc-Tech School Improvements	13,545			13,545
9/7/2011	11-04	Various Dept. Public Works Improvements	12			12
9/21/2011	11-08	Various Dept. Public Works Improvements	2,238,810		4,450	2,234,360
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	
7/11/2012	12-10	DPW Capital Improvements	13			13
7/11/2012	12-19/20-46	Law Enforcement Improvements	52,375		11,673	40,702
7/11/2012	12-21	Bergen Community College Ch. 12	95		95	
3/21/2012	12-23	Vocational School Improvements	20			20

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2022	2023 Authorizations	Decreased	Balance, December 31, 2023
	12-35/14-10/					
12/5/2012	17-02	Justice Center and DPW Garage Improvements	1,916,834		821,000	1,095,834
2/20/2013	13-02	Refunding General Improvement and Special Services	2,715,000		2,715,000	
6/19/2013	13-11	Administration and Finance Equipment	48,050		19,000	29,050
6/19/2013	13-13	DPW Improvements	20,073		20,073	
6/19/2013	13-15	Various Improvements to Technical Schools	3,173		3,000	173
7/10/2013	13-17	Bergen Community College	506,490		6,440	500,050
9/17/2013	13-22	Law Enforcement Improvements	201,087		1,087	200,000
9/3/14	14-19	Admin & Finance - Various Capital Improvements	478,000		324,000	154,000
9/3/14	14-20	Bergen County Community Improvements	2,670		2,670	
9/3/14	14-21	Health and Human Services	48,504		5,000	43,504
9/17/14	14-25	BC - Technical Schools	13,572		6,000	7,572
10/7/14	14-29	Planning	50,000		50,000	
12/15/14	14-37	DPW - Rivervale Road	1,032,080		3,000	1,029,080
12/15/14	14-38	DPW - Zabriskie Street	285,250		3,000	282,250
8/5/15	15-15/19-28	Admin & Finance Improvements	203,365		153,813	49,552
9/2/15	15-16	Public Safety 911	141,878		3,000	138,878
9/2/15	15-17/20-26	Law Enforcement Improvements	50,263		45,378	4,885
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	84,158		1,000	83,158
10/14/15	15-24	Bergen County Community College	72,550		1,026	71,524
10/14/15	15-26	Special Services School District Improvements	42,374		2,000	40,374
10/14/15	15-27	Vocational School Improvements	86,175			86,175
10/14/15	15-28/16-29	Bergen Regional Medical Center	114,281		114,281	
10/14/15	15-29/17-06	Planning & Engineering Department	3,239,328		295,000	2,944,328
12/9/15	15-34/20-38	DOT - Public Works/Engineering	664,122			664,122
12/9/15	15-35	Bergen Regional Medical Center	564,000		564,000	
3/22/16	16-04	Self Insurance Reserves	5,681,000		2,500,000	3,181,000
7/6/16	16-06	Planning and Economic Development	402,358			402,358
7/13/16	16-07	DOT - County Aid Program	726,730		692,444	34,286



COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2022	2023 Authorizations	Decreased	Balance, December 31, 2023
8/24/16	16-11	Refunding Bond Ordinance	4,685,000		4,685,000	
8/24/16	16-15/20-31	Admin and Finance - Various Capital Impr.	74,240		1,000	73,240
8/24/16	16-16/20-41	Human Services - Various Capital Improvements	70,900		60,470	10,430
8/24/16	16-17	Health Department - Various Capital Impr.	37,400		2,000	35,400
9/7/16	16-18/19-04	Public Safety - Various Capital Improvements	394,143		52,995	341,148
9/7/16	16-19/20-27	Sheriff's Department - Various Capital Impr.	515,165		433,000	82,165
10/5/16	16-20/17-07	Planning - Various Capital Improvements	2,484,925		169,000	2,315,925
10/5/16	16-22	Elections - Various Capital Improvements	80,620		74,220	6,400
10/19/16	16-23	Special Services School District Improvements	55,567		53,000	2,567
10/19/16	16-24/20-37	DPW - Various Capital Improvements	201,727		26,000	175,727
10/19/16	16-25	Prosecutor's Office - Various Capital Impr.	46,663			46,663
11/2/16	16-26/20-43	Parks Department - Various Capital Impr.	310,144		15,000	295,144
12/14/16	16-30/19-30	BCCC - Various Capital Improvements	2,000			2,000
6/28/17	17-08/20-34	Law Enforcement - Various Capital Improvements	638,982		65,007	573,975
	17-10/17-26/					
8/23/17	20-32	Administration and Finance - Various Capital Improvements	123,570		15,002	108,568
6/28/17	17-11/20-42	Parks and Golf - Various Capital Improvements	749,127		82,000	667,127
6/28/17	17-12	Elections - Various Capital Improvements	7,265		3,265	4,000
6/28/17	17-13	Human Services - Various Capital Improvements	38,236		16,094	22,142
7/26/17	17-16	Planning and Engineering - Various Capital Improvements	7,206,215		1,596,000	5,610,215
	17-17/19-29/					
7/26/17	20-30	Public Safety - Various Capital Improvements	178,021		2,000	176,021
7/26/17	17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	1,114,000		60,383	1,053,617
7/26/17	17-19	Health Department - Various Capital Improvements	49,610		2,000	47,610
10/3/17	17-21	County Clerk - Various Capital Improvements	250,000		237,084	12,916
10/18/17	17-23	Special Services School/Vocational/Technical School Impr.	213,589		4,000	209,589
11/21/17	17-30	Public Safety - Various Capital Improvements	128,278			128,278
12/6/17	17-31	Refunding Bond Ordinance	2,415,000		2,415,000	
3/29/18	18-02	BCCC Various Capital Improvements	164		137	27
6/6/18	18-05	BCCC Various Capital Improvements	599,743		135,000	464,743

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2022	2023 Authorizations	Decreased	Balance, December 31, 2023
6/6/18	18-07	Sheriff/Jail/BCI Various Capital Improvements	2,751,549		1,903,364	848,185
6/6/18	18-09	Administration and Finance Various Capital Impr	787,531		475,000	312,531
6/6/18	18-10	Parks and Golf Various Capital Improvements	4,761,700		342,000	4,419,700
6/6/18	18-11	Planning and Engineering Various Capital Impr	689,600		150,000	539,600
6/6/18	18-12	Public Works Various Capital Improvements	2,061,500		759,635	2,061,500
8/1/18	18-17	Public Safety Various Capital Improvements	1,791,900		103,405	1,032,265
8/1/18	18-18	County Clerk Various Capital Improvements	129,409		156,000	26,004
8/1/18	18-19	Prosecutor's Office Various Capital Improvements	234,343		120	78,343
8/1/18	18-20/20-39	Health Services Various Capital Improvements	65,689		52,787	65,569
8/1/18	18-21	Health Services Various Capital Improvements	74,109		212,000	21,322
8/1/18	18-22	Special Services School District Improvements	459,653		20,000	247,653
8/1/18	18-23	BCCC Various Capital Improvements	526,200		19,000	506,200
8/15/18	18-27	County Bridge Improvements	101,896		455,000	82,896
9/26/18	18-29	Overpeck County Park	1,184,813		23,000	729,813
9/26/2018	18-33	Acquisition of New School Buses	37,205		72,000	14,205
10/17/18	18-34	Acquisition and Improvement of Real Property	312,517		34,000	240,517
11/20/2018	18-36	Prosecutor Paramus Facility Improvements	58,600		14,000	24,600
3/19/2019	19-03	Planning and Engineering Various Capital Impr	101,000			87,000
4/3/2019	19-08	Planning and Engineering Various Capital Impr	195,000			195,000
	19-11/19-27/					
6/19/2019	20-49	Public Works Various Capital Improvements	4,430,000			4,430,000
6/19/2019	19-12	IT/Health/Human Services/Public Safety	893,400		500,000	393,400
6/19/2019	19-13	Parks and Golf Various Capital Improvements	4,109,330		2,450,000	1,659,330
6/19/2019	19-14	Special Services School District Improvements	1,011,200		264,000	747,200
6/19/2019	19-15	Planning and Engineering Various Capital Impr	8,757,500		4,837,000	3,920,500
6/19/2019	19-16	BCCC Various Capital Improvements	1,000,500		573,000	427,500
6/19/2019	19-17/19-23	Surrogate/County Clerk/Sup. of School Various Cap Impr.	1,196,000		28,000	1,168,000
6/19/2019	19-18	Prosecutor/Sheriff Various Capital Improvements	5,275,100		2,981,000	2,294,100
7/2/2019	19-20/20-33	Public Safety-Operation Various Capital Improvements	306,300			306,300
12/4/2019	19-31	Supt. Of Elections/County Clerk Various Capital Impr.	318,200		211,000	107,200

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2022	2023 Authorizations	Decreased	Balance, December 31, 2023
2/5/2020	20-01	Public Works Various Capital Improvements	97,700			97,700
2/19/2020	20-02	Planning & Engineering Department	4,251,500		410,000	3,841,500
2/19/2020	20-03	Prosecutor Various Capital Improvements	27,500		25,000	2,500
2/19/2020	20-04	Health Department - Various Capital Improvements	322,000		216,000	106,000
2/19/2020	20-05	Human Services - Various Capital Improvements	147,400		15,000	132,400
2/19/2020	20-06	Parks and Golf - Various Capital Improvements	71,200		4,000	67,200
4/15/2020	20-09	Elections - Various Capital Improvements	34,700			34,700
7/15/2020	20-11	Planning & Engineering Department	2,231,500		62,000	2,169,500
9/2/2020	20-13	Special Services School District Improvements	1,948,800		1,150,000	798,800
9/2/2020	20-14	Planning & Engineering Department	7,749,500		185,000	7,564,500
9/2/2020	20-15	BCCC Various Capital Improvements	1,500,000		746,000	754,000
9/2/2020	20-16	Public Works Various Capital Improvements	11,135,000		1,765,000	9,370,000
9/2/2020	20-17	Parks and Golf - Various Capital Improvements	941,900		523,000	418,900
9/2/2020	20-19	Public Safety-Operation Various Capital Improvements	683,400		251,000	432,400
9/2/2020	20-20	Health Department - Various Capital Improvements	187,100		64,000	123,100
9/2/2020	20-21	Administration and Finance Various Capital Impr	1,284,732		768,000	516,732
9/2/2020	20-22	County Clerk Various Capital Improvements	15,300			15,300
9/2/2020	20-23	Sheriff's Department - Various Capital Impr.	116,900		86,000	30,900
9/2/2020	20-24	Prosecutor Various Capital Improvements	1,349,000		1,051,000	298,000
12/16/2020	20-53	Refunding Bond Ordinance	1,175,000		1,175,000	
5/19/2021	21-05	Refunding Bond Ordinance	3,375,000		3,375,000	
9/1/2021	21-13	Superintendent of Elections	746,228		730,000	16,228
9/14/2021	21-14	IT	991,700		496,000	495,700
9/14/2021	21-15	Health Department	1,113,500		620,000	493,500
9/14/2021	21-16	Human Services	95,000		24,000	71,000
9/14/2021	21-17	Public Safety	1,833,480		855,000	978,480
9/14/2021	21-18	DPW	7,454,000			7,454,000
9/14/2021	21-19	Parks & Golf	1,155,300		386,000	769,300
9/14/2021	21-20	Planning & Engineering	1,187,500			1,187,500
9/14/2021	21-21	Bergen County Community College	700,000			700,000

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2022	2023 Authorizations	Decreased	Balance, December 31, 2023
9/14/2021	21-22	Special Services Schools	875,750		468,000	407,750
9/14/2021	21-23	Vocational Schools	2,594,000		823,000	1,771,000
9/14/2021	21-24	Prosecutor	3,205,806		2,017,000	1,188,806
9/14/2021	21-25	Sheriff	1,197,300		753,000	444,300
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	22,378,417		8,166,785	14,211,632
12/15/2021	21-32	Technical Schools	8,625,000		8,086,000	539,000
2/16/2022	22-01	DPW - Animal Shelter	2,461,000		1,948,000	513,000
2/16/2022	22-02	Refunding Bond Ordinance	24,000,000		24,000,000	
8/24/2022	22-13	IT	3,350,000		737,000	2,613,000
8/24/2022	22-14	Health Department	1,070,000			1,070,000
8/24/2022	22-15	Human Services	114,000			114,000
8/24/2022	22-16	Public Safety	1,571,000			1,571,000
8/24/2022	22-17	DPW	34,247,943			34,247,943
8/24/2022	22-18	Parks & Golf	8,892,500		586,000	8,306,500
8/24/2022	22-19	Bergen County Community College	1,011,000			1,011,000
8/24/2022	22-20	Planning & Engineering	1,918,867			1,918,867
8/24/2022	22-21	Special Services Schools	1,150,000		119,000	1,031,000
8/24/2022	22-22	Vocational Schools	3,925,000		266,000	3,659,000
8/24/2022	22-23	Prosecutor	3,156,000		615,000	2,541,000
8/24/2022	22-24	Sheriff	2,128,500		595,000	1,533,500
12/14/2022	22-26	Self Insurance Fund	34,095,000		4,000,000	30,095,000
12/14/2022	22-30	IT	6,190,000		1,280,000	4,910,000
4/4/2023	23-07	Superintendent of Elections		14,285,000		14,285,000
4/19/2023	23-08	Bergen County Community College		4,100,000		4,100,000
8/16/2023	23-15	Health Department		1,000,000		1,000,000
8/16/2023	23-16	Public Safety		3,456,455		3,456,455
8/16/2023	23-17	DPW		26,102,500		26,102,500
8/16/2023	23-18	Bergen County Community College		699,000		699,000



**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, 2023**



**WIELKOTZ & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2023 and the related notes to the financial statements, and have issued our report thereon dated June 5, 2024, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements-regulatory basis, we considered the County of 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

June 5, 2024







**WIELKOTZ & COMPANY** LLC  
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2023. 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, 2023.

**Basis for Opinion on Each Major Federal and State Program**

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



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

### **Responsibilities of Management for Compliance**

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

### **Auditor's Responsibilities for the Audit of Compliance**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of Bergen's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of County of Bergen's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and N.J. OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of County of Bergen's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Other Matters**

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

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

### **Report on Internal Control over Compliance**

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

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

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

June 5, 2024



**COUNTY OF BERGEN**  
**Schedule of Expenditures of Federal Awards**  
**Year ended December 31, 2023**

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO	
									Cumulative Total	Expenditures
<b>Federal and State Grant Funds:</b>										
<b>US Department of Agriculture</b>										
Passed Through the State of New Jersey										
Department of Health and Human Services										
Senior Farmers Market Nutrition Program										
<b>Total US Department of Agriculture</b>	10,576	DFHS23WMM002	4220-100-046-4560-474	2023	30,464	30,306	30,305	(1) *	30,305	30,305
<b>US Department of Housing and Urban Development</b>										
HUD - Veteran's Supportive Housing	14,267	NJ000912F011710	FR-6109-N-25	2022	88,415	45,820	45,820	*	87,641	87,641
Continuum of Care Program (HMIS)	14,267	NJ000912F011710	FR-6100-N-25	2022	20,000	4,615	4,615	*	20,000	20,000
Continuum of Care Program (HMIS)	14,267	NJ000912F012114	FR-6500-N-25	2022	100,693	99,493	33,678	*	99,493	99,493
Continuum of Care Program (HMIS)	14,267	NJ000912F011710	FR-6600-N-25	2023	88,415	30,684	30,684	*	30,684	30,684
Continuum of Care Program (HMIS)	14,267	NJ000912F011710	FR-6600-N-25	2023	20,000	20,000	20,000	*	20,000	20,000
Continuum of Care Program (HMIS)	14,267	NJ000912F011710	FR-6600-N-25	2023	100,693	66,215	66,215	*	66,215	66,215
<b>Total US Department of Housing and Urban Development</b>						164,543	196,397			324,033
<b>US Department of Justice</b>										
Passed Through the New Jersey Department of Law and Public Safety										
Victims of Crime Act (VOCA)	16,575	15POVC-21-GG-00587-ASS	1020-100-066-1020-142	2022	353,791	247,097	158,988	*	336,561	336,561
Victims of Crime Act (VOCA)	16,575	15POVC-21-GG-00587-ASS	1020-100-066-1020-142	2023	341,826	85,465	170,930	*	170,930	170,930
Victim Assistance Grant	16,575	VAG-03-19	1020-100-066-1020-142	2023	275,000	52,206	42,632	*	42,632	42,632
Sexual Assault Nurse Examiner	16,575	VS-67-19	1020-100-066-1020-142	2021	88,224	29,508	(473)	*	86,532	86,532
Sexual Assault Nurse Examiner	16,575	VS-67-19	1020-100-066-1020-142	2022	173,282	117,659	95,104	2,553 *	120,212	120,212
<b>Violence Against Women Formula Grant</b>	16,588	VAWA-12-21	1020-100-066-1020-246	2022	53,333	29,044	17,149	*	53,333	53,333
<b>Violence Against Women Formula Grant</b>	16,588	VAWA-12-22	1020-100-066-1020-246	2023	52,500	10,139	38,036	*	38,036	38,036
<b>Criminal Alien Assistance Grant</b>	16,606	15PBI/A-22-RR-05439-SCAA		2023	783,843	783,843	783,843	*	783,843	783,843
<b>Body Worn Camera</b>	16,835	15PBI-21-GG-04445-BWCX		2022	350,000	65,625	65,625	*	65,625	65,625
<b>Body Worn Camera</b>	16,835	15PBI-21-GG-04445-BWCX		2023	1,000,000	65,625	65,625	*	65,625	65,625
<b>Enhance Training to End Abuse Later in Life</b>	16,528	2020-IG-BX-0006		2019	400,000	72,276	72,276	*	260,169	260,169
<b>Supporting Children of Incarcerated Parents</b>	16,831	2020-AR-BX-0120		2021	464,995	124,491	130,303	*	349,817	349,817
<b>Comprehensive Opioid, Stimulant and Substance Abuse Program</b>	16,838	2018-YS-BX-0122		2021	1,200,000	525,881	530,125	*	648,374	648,374
<b>Stop School Violence</b>	16,839	2019-YS-BX-0039		2019	500,000	68,346	110,494	*	499,210	499,210
<b>Stop School Violence Category 7</b>	16,839	2019-YS-BX-0078		2020	250,000	231,250	231,250	*	250,000	250,000
<b>Stop School Violence Category 3</b>	16,839	2019-YS-BX-0078		2020	500,000	242,564	153,012	*	477,058	477,058
<b>Total</b>						542,160	494,756	*	1,226,268	1,226,268

**COUNTY OF BERGEN**  
**Schedule of Expenditures of Federal Awards**  
**Year ended December 31, 2023**

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO	
									Total Expenditures	Cumulative Total Expenditures
Edward Byrne Memorial Justice Assistance Program FY18	16.738	2018-DJ-BX-0051	18-100-066-1020-364	2023	155,705	155,705	155,705	*	155,705	
Edward Byrne Memorial Justice Assistance Program FY19	16.738	2019-DJ-BX-0051	19-100-066-1020-364	2023	144,538	144,538	144,538	*	144,538	
Edward Byrne Memorial Justice Assistance Program FY20	16.738	2020-DJ-BX-0067	20-100-066-1020-364	2023	92,809			*		
Edward Byrne Memorial Justice Assistance Program FY21	16.738	15FBI/A-21-GG-00627-JAG>	21-100-066-1020-364	2023	114,214		114,214	*	114,214	
Edward Byrne Memorial Justice Assistance Program FY22	16.738	15FBI/A-22-GG-00627-JAG>	22-100-066-1020-364	2023	93,686		23,422	*	23,422	
					300,243		437,879	*	437,879	
COPS Technology and Equipment Program										
	16.742	SICOPS-23-GG-01780-JECP		2023	954,000			*		
Paul Coverdell Grant										
	16.742	2020-CD-BX-0027		2022	13,223		13,223	*	13,223	
				2022	13,223		13,223	*	13,223	
US Marshals Regional Fugitive Task Force										
	16.000	JLEO-22-0162		2022	15,000		15,000	*	15,000	
	16.000	JLEO-23-0162		2023	15,500		15,500	*	15,500	
Total U.S. Department of Justice										
					2,875,959		3,065,896	2,553	4,663,934	
U.S. Department of Transportation										
Passed Through the State of New Jersey Department of Transportation										
Highway Planning and Construction	20.205			2011	1,500,000			3,518	940,539	
Highway Planning and Construction - Kingsland & Park Ave Bridge	20.205			2022	1,474,037	389,548	561,115	*	561,115	
Highway Planning and Construction - East Anderson Street Bridge	20.205			2022	1,264,754	909,307	841,506	*	1,137,413	
Highway Planning and Construction - East Anderson Street Bridge	20.205			2023	366,520		40,220	*	40,220	
Passed Through North Jersey Transportation Planning Authority										
Subregional Transportation Planning	20.505	N/A	STP 2022-2023	2022-2023	198,164	151,986	92,994	(8)	197,650	
Subregional Support and Intern Program	20.505	N/A	STP 2022-2023	2022-2023	15,000	11,220	5,088	8	15,000	
Subregional Transportation Planning	20.505	N/A	STP 2021-2022	2023-2024	198,164	61,910	123,294	*	123,294	
Subregional Support and Intern Program	20.505	N/A	STP 2021-2022	2023-2024	15,000	2,884	4,516	*	4,516	
Passed Through New Jersey Transit										
Senior Citizen and Disabled Resident Transp. Assistance Program:										
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	N/A	SCDRTAP 23-491-078-5310-001	2023	150,000	150,000	150,000	*	150,000	
NJ-JARC Jobs Access Reverse Commute	20.516	N/A	SCDRTAP 22-491-078-5310-001	2022	150,000	150,000	55,703	*	150,000	
NJ-JARC Jobs Access Reverse Commute	20.516	N/A	SCDRTAP 23-491-078-5310-001	2023	150,000		76,857	*	76,857	
Senior Citizens and Disabled Resident Transportation Assistance	20.513	N/A	SCDRTAP 21-491-078-6050-001	2021	50,000			*		
Senior Citizens and Disabled Resident Transportation Assistance	20.513	N/A	SCDRTAP 22-491-078-6050-001	2022	1,657,504	472,287		*	1,657,504	
Senior Citizens and Disabled Resident Transportation Assistance	20.513	N/A	SCDRTAP 23-491-078-6050-001	2023	2,295,839	1,655,677	2,254,127	*	2,254,127	
Passed Through the New Jersey Department of Law and Public Safety										
Emergency Management Agency Assistance	97.042	EMMA2021PWEMFG	1200-100-066-1200-726	2022	55,000		55,000	*	55,000	
Emergency Management Agency Assistance										
							55,000	*	55,000	

COUNTY OF BERGEN  
Schedule of Expenditures of Federal Awards

Year ended December 31, 2023

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO	
									Cumulative Total Expenditures	Total Expenditures
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL211450107	1160-100-066-1060-157	2022	25,000					3,514
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL211450107	1160-100-066-1060-157	2022	25,000	3,640	3,640			3,640
Sustained Enforcement Grant	20.616	PT22030410	1160-100-066-1060-166	2021	95,000					47,475
Sustained Enforcement Grant	20.616	PT22030410	1160-100-066-1060-166	2022	95,000					55,800
Sustained Enforcement Grant	20.616	PT22030410	1160-100-066-1060-166	2022	95,000	41,790	41,790			41,790
Sustained Enforcement Grant	20.616	PT23030410	1160-100-066-1060-166	2023	95,000	45,430	45,430			152,219
<b>Total U.S. Department of Transportation</b>					<b>4,000,249</b>	<b>4,305,850</b>	<b>4,305,850</b>	<b>3,518</b>	<b>*</b>	<b>7,515,454</b>
<b>U.S. Department of Education</b>										
Passed Through the State of New Jersey Department of Education	84.181	.H181A200035	4220-100-046-4220-460	2022	2,093,236	1,488,986	989,008	(1) *		2,000,249
Special Child and Early Intervention Health Services	84.181	DFHS24EIS004	4220-100-046-4575-460	2023	2,628,137	586,380	1,182,640	(1) *		1,182,640
<b>Total U.S. Department of Education</b>						<b>2,075,366</b>	<b>2,171,648</b>	<b>(1) *</b>		<b>3,182,889</b>
<b>U.S. Department of Health and Human Services</b>										
Passed Through the State of New Jersey	93.044	DOAS21AAA006	7530-491-054-7530-009	2021	7,920,787	4,034		(178) *		7,827,077
Department of Health and Senior Services	93.044	DOAS21AAA006	7530-491-054-7530-009	2022	9,164,995	3,264,003	939,957	(1,688,415) *		8,416,067
Area Plan on Aging - Title III	93.044	DOAS21AAA006	7530-100-054-7530-058	2022	60,874			(60,874) *		
Area Plan on Aging - Title III	93.044	DOAS22AAA006	7530-100-054-7530-058	2023	9,813,856	7,463,891	8,188,591	1,749,467 *		8,188,591
						10,731,928	9,148,548			24,431,725
Public Health Preparedness (PHILEP)	93.069	PHL22LNC001	4230-100-046-4E05-562	2023	748,720	688,299	688,300	*		688,300
Public Health Preparedness (PHILEP)	93.069	PHL24LNC001	4230-100-046-4E05-562	2023	458,682	112,169	214,512	*		214,512
						800,468	902,812	*		902,812
Comprehensive Cancer Control Program	93.898	DCHS23CED001	4285-100-046-4285-535	2023	22,088	22,011	22,011	*		22,011
						22,011	22,011	*		22,011
COVID-19 Vaccination Supplemental Funding	93.268	OLPH22VSP048	4230-100-046-4230-558	2022	1,100,000	464,003	241,302	*		839,066
COVID-19 Vaccination Supplemental Funding	93.268	OLPH22VSP048	4230-100-046-4230-558	2023	65,000			*		
						464,003	241,302	*		839,066
NIACCHO Enhancing Public Health Infrastructure	93.323	OLPH22VSP048	4230-100-046-4E10-558	2023	2,697,028	1,506,314	1,679,392	*		1,679,392
NIACCHO Enhancing Public Health Infrastructure	93.323	OLPH22VSP048	4230-100-046-4E10-558	2023	2,986,983	676,578	1,028,382	*		1,028,382
NIACCHO Enhancing Public Health Infrastructure	93.323	OLPH23VSP048	4230-100-046-4E10-558	2023	30,000			*		
						2,212,892	2,707,774	*		2,707,774
Tuberculosis Control, Specialty Clinic Services	93.116	DHST22TBS002	4220-100-046-4G27-501	2022	287,808	228,945	159,004	*		287,669
Tuberculosis Control, Specialty Clinic Services	93.116	DHST23TBS002	4220-100-046-4G27-501	2023	68,290	63,723	63,723	*		63,723
Tuberculosis Control, Specialty Clinic Services	93.116	DHST24TBS004	4220-100-046-4G27-501	2023	287,808	50,335	141,115	*		141,115
						343,003	363,842	*		492,507
Medicare Improvements for Patients and Providers Act	93.071	DOAS22MPA013	7530-100-054-7530-103	2023	40,000	40,000	40,000	*		40,000
						40,000	40,000	*		40,000
Center for Disease Control & Prevention - Cancer Education and Early Detection	93.283	DFHS23CED003	4220-100-046-4G21-501	2022	284,136	253,640	144,088	*		284,136
Cancer Education and Early Detection	93.283	DFHS24CED003	4220-100-046-4G21-501	2023	306,226	28,267	137,542	*		137,542
						281,907	281,630	*		421,678

COUNTY OF BERGEN  
 Schedule of Expenditures of Federal Awards  
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Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures	
Department of Health Operation Helping Hands Operation Helping Hands Operation Helping Hands Operation Helping Hands Operation Helping Hands New Jersey Overdose Fatality Review New Jersey Overdose Fatality Review	93.136	SFYOH-02-21	1000-100-066-1000-191	2021	90,476	90,476		*	90,476	
	93.136	FFYOH-02-21	1000-100-066-1000-191	2022	52,632	52,632		(18)	52,614	
	93.136	SFYOH-02-22	1000-100-066-1000-191	2022	165,079	165,079	165,079		165,079	
	93.136	FFYOH-02-22	1000-100-066-1000-191	2022	50,000	50,000	50,000		50,000	
	93.136	SFYOH-02-23	1000-100-066-1000-215	2023	105,263					
	93.136	20-100-046-4E10-544	OLPH21OFR008	2021	100,000			19,315	82,465	
	93.136	20-100-046-4E10-544	OLPH21OFR008	2022	100,000			(19,316)	76,815	
	93.136	20-100-046-4E10-544	OLPH23OFR004	2022	75,000	59,137	44,255		59,137	
						417,324	259,334		(19)	576,587
									(747)	11,253
Tick Surveillance Tick Surveillance Tick Surveillance	93.323		4230-100-046-4783-504	2021	12,000				12,000	
	93.323		4320-100-046-4783-504	2022	12,000		8,222		9,810	
	93.323		4320-100-046-4783-504	2023	12,000	12,000	1,388		13,888	
					12,000		9,610	(747)	22,451	
State Health Insurance Assistance Program State Health Insurance Assistance Program	93.324	DOAS22SHF024	7530-100-054-7530-055	2022	40,000	20,000	10,000		40,000	
	93.324	DOAS23SHF015	7530-100-054-7530-055	2023	42,000	10,500	31,500		31,500	
						30,500	41,500	*	71,500	
Special Child Health Case Management Special Child Health Case Management Special Child Health Case Management	93.594	DFHS23CSE008	4220-100-046-4220-501	2022	136,339	100,288	68,979	(1)	136,003	
	93.594	DFHS23CSE008	4220-100-046-4220-501	2023	3,300	3,028	3,028		3,028	
	93.594	DFHS24CSE008	4220-100-046-4220-501	2023	145,347	33,241	71,798		71,798	
					136,557	143,805		(1)	210,829	
Transitional Living Program Transitional Living Program Transitional Living Program Transitional Living Program Transitional Living Program for Homeless Youth Transitional Living Program for Homeless Youth	93.550	90CX721901		2018	165,840				101,199	
	93.550	90CX721901		2019	165,840				164,679	
	93.550	90CX721901		2020	43,118				28,450	
	93.550	90CX721901		2020	165,840				160,740	
	93.550	90CX7435		2022	232,547	145,074	130,011		145,074	
	93.550	90CX7435		2023	232,547	38,447	38,447		38,447	
					145,074	168,458		*	638,589	
Title IV-D, Child Support Enforcement System	93.563		7550-100-054-7550-173	2023	171,945	171,945	171,945		171,945	
						171,945	171,945		171,945	
UNIFIED Child Care UNIFIED Child Care UNIFIED Child Care UNIFIED Child Care UNIFIED Child Care	93.575	2019G996006	7550-100-054-7550-261	2020						
	93.575	2201N0CCD2	7550-100-054-7550-261	2021	1,924,471				1,711,488	
	93.596	2201N0CCDF	7550-100-054-7550-261	2022	228,413		(23,077)	(15,662)	*	
	93.596	2301N0CCDF	7550-100-054-7550-425	2022	2,167,779	1,374,345	1,424,179		1,891,479	
	93.596	2301N0CCDF	7550-100-054-7550-425	2023	8,452	7,146	7,146		7,146	
	93.596	2401N0CCDF	7550-100-054-7550-425	2023	2,164,967		476,236		476,236	
						1,374,345	1,884,484		(15,662)	3,610,113
									*	
Basic Center Grant Basic Center Grant Basic Center Grant Basic Center Grant Basic Center Grant	93.623	90CY6896-03-00		2018	150,886				95,390	
	93.623	90CY6896-04-00		2019	151,561				140,285	
	93.623	90CY6896-03-00		2020	30,312				12,649	
	93.623	90CY6896-04-00		2020	151,561				134,568	
	93.623	90CY7118		2021	151,561				109,919	
	93.623	90CY7446		2022	197,000	151,631	124,719		152,042	
			2023	197,000	151,631	161,351		36,632		
								*	681,485	



COUNTY OF BERGEN  
Schedule of Expenditures of Federal Awards

Year ended December 31, 2023

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SHZ2002ICM	7550-100-054-7550-380	2022	1,263,900	303,853	132,485	*	978,716
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SHZ2002ICM	7550-100-054-7550-380	2022	95,000			*	36,865
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	DOAS23SRP008	7550-491-054-7550-009	2023	1,145,300	736,175	942,854	*	842,854
Temporary Assistance for Needy Families (Transportation Block Grant)	93.558	202X0996115	7550-100-054-7550-291	2022	114,461	8,962		*	12,264
Temporary Assistance for Needy Families (Transportation Block Grant)	93.558	Q1-TS23002-TRANS	7550-100-054-7550-291	2023	114,461	7,919	28,271	*	28,271
						1,056,909	1,103,610	*	1,898,970
Passed Through the Bergen One-Stop Career Center									
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558	200INITANF		2022	40,000	29,231	20,000	*	40,000
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558	200INITANF		2023	40,000	29,231	40,000	*	20,000
						18,421,728	17,692,016	(16,429)	37,820,052
<b>Total US Department of Health and Human Services</b>									
Passed Through the State of New Jersey									
Division of Children and Women									
Family Violence Prevention and Services	93.671	21BEBW	1630-100-016-1630-026	2022	68,181			*	62,581
Family Violence Prevention and Services	93.671	230HBW	1630-100-016-1630-014	2022	966,601	697,047	505,101	*	838,492
Alternative to Domestic Violence	93.671	21BEBW	1630-100-016-1630-026	2021	1,002,391		16,101	*	938,679
Alternative to Domestic Violence	93.671	22BEBW	1630-100-016-1630-026	2022	125,400	72,525	82,036	*	124,731
Alternative to Domestic Violence	93.671	230HBW	1630-100-016-1630-014	2023	69,588	69,588	66,778	*	66,778
Alternative to Domestic Violence	93.671	230HBW	1630-100-016-1630-014	2023	871,848	518,894	427,012	*	427,012
						1,358,054	1,097,028		2,498,273
<b>Total Division of Children and Women</b>									
US Department of Homeland Security									
Passed Through the State of New Jersey									
Department of Law and Public Safety									
Urban Areas Security Initiative (UASI)	97.067	EMW2020SS00028	1005-100-066-1005-008	2021	675,500	339,994	336,244	*	354,773
Homeland Security Grant Program (UASI)	97.067	EMW2020SS00028	1005-100-066-1005-008	2021	399,931	379,936	378,793	*	399,921
Urban Areas Security Initiative (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	557,000	62,391	139,278	*	157,522
Homeland Security Grant Program (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	361,452	43,723	77,071	*	77,071
Urban Areas Security Initiative (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	754,000	165,622	157,311	*	157,311
Homeland Security Grant Program (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	379,121		27,108	*	27,108
Urban Areas Security Initiative (UASI)	97.067	EMW2020SS00042	1005-100-066-1005-008	2023	12,750	12,750	12,750	*	12,750
Homeland Security Grant Program (UASI)	97.067	EMW2023SS00027	1005-100-066-1005-008	2023	362,322			*	
Urban Areas Security Initiative (UASI)	97.067	EMW2023SS00027	1005-100-066-1005-008	2023	854,000	1,094,416	1,128,555	*	1,186,256
Hazard Mitigation Grant Program	97.039	FEMA-DR-4264-NJ-0001	FEMA-DR-4264-NJ-0001	2018	250,000	250,000		*	250,000
Hazard Mitigation Grant Program - Drainage Project	97.039	FEMA-DR-4488-NJ-0004	FEMA-DR-4488-NJ-0004	2023	315,000	250,000		*	250,000
						1,254,416	1,128,555	*	1,436,256
<b>Total US Department of Homeland Security</b>									
Department of Labor									
Stand Down	17.805	23560SD000035-01-400		2023	7,000	7,000	7,000	*	7,000
						7,000	7,000	*	7,000
<b>Total Department of Labor</b>									
Department of Law and Public Safety									
FEMA COVID-19 Emergency	97.036	FEMA4488COVID	1200-100-066-1200-C50	2020	18,000,000			*	11,138,985
								*	11,138,985
<b>Total Department of Law and Public Safety</b>									

COUNTY OF BERGEN  
 Schedule of Expenditures of Federal Awards  
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Program	Assistance Listing Number	FADN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO
									Cumulative Total Expenditures
<b>US Department of the Treasury</b>									
Passed Through the Department of Community Affairs									
Coronavirus Aid, Relief and Economic Security Act (CARES)									
COVID-19 Act Elections Grant	21.019	S42SD200027	2525-100-074-2525-029	2020	1,800,000			*	1,426,237
COVID-19 Act Elections Grant	21.019	S42SD200027	2525-100-074-2525-029	2020	1,178,489			*	
COVID-19 Act Elections Grant	21.019	S42SD200027	2525-100-074-2525-029	2020	162,662,060		142,249	*	136,930,760
Coronavirus Aid, Relief and Economic Security Act (CARES)							142,249	*	138,557,017
<b>American Rescue Plan Act</b>									
American Rescue Plan Act	21.027	SLFRP1040		2021	99,639,874		22,121,513	*	83,473,159
American Rescue Plan Act	21.027	SLFRP1040		2022	90,917,873		36,513,956	*	38,265,320
County Health Infrastructure Program	21.027	OLPH24CH006		2023	2,109,961	93,529	229,554	*	229,554
						93,529	58,865,023	*	121,968,033
<b>Emergency Rental Assistance Program</b>									
Emergency Rental Assistance Program	21.023	ERA0347		2021	59,059,944	3,046,087	8,425,709	*	43,041,778
						3,046,087	8,425,709	*	43,041,778
						3,139,616	67,432,981	*	303,366,828
<b>Total Department of Treasury</b>									
Election Assistance Commission	90.404		2525-100-074-2525-024	2020	3,475,000			*	2,570,993
HAVA Election Security Grant - COVID-19								*	2,570,993
<b>Total Federal and State Grant Fund</b>									
						33,327,237	97,127,676	(10,360)	374,555,002
<b>Current Fund:</b>									
US Department of the Treasury									
American Rescue Plan Act						39,600,000	39,600,000	*	110,078,000
Total US Department of the Treasury						39,600,000	39,600,000	*	110,078,000
US Department of Health and Human Services									
Medical Assistance Program	93.778		7540-100-054-7540-417	2023	755,749	755,749	328,611	*	328,611
Total Department of Health and Human Services						755,749	328,611	*	328,611
<b>Total Current Fund</b>									
						40,355,749	39,928,611	*	110,406,611
<b>Capital Fund:</b>									
Election Assistance Commission									
HAVA Election Security Grant - COVID-19	90.404		2525-100-074-2525-024	2023	500,000			*	
HAVA Election Security Grant - COVID-19	90.404		2525-100-074-2525-024	2023	200,000			*	
Hazard Mitigation Grant Program	97.039		FEMA-DR-4488-NI-0004	2022	3,500,000	2,407,544	1,120,049	*	2,646,232
Total Capital Fund						2,407,544	1,120,049	*	2,646,232
<b>Trust Funds:</b>									
US Department of Treasury									
Sheriff Federal Forfeiture	21.016			2018-2021	40,251		47,264	*	710,621
Prosecutor Federal Forfeiture	21.016			2018-2021	27,123		271,782	*	514,492
Total Department of Treasury					67,374		319,046	*	1,225,113

**COUNTY OF BERGEN**  
**Schedule of Expenditures of Federal Awards**  
**Year ended December 31, 2023**

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	Adjustments/ Cancellations	MEMO	
									Cumulative Total	Expenditures
US Department of Justice	16.922			2018-2021		217,319	216,398	*	*	969,196
Sheriff Federal Forfeiture	16.922			2018-2021		694,559	78,542	*	*	433,550
Prosecutor Federal Forfeiture						911,878	294,940	*	*	1,402,746
<b>Total Department of Justice</b>										
US Department of Housing and Urban Development										
Community Development Block Grant	14.218	B13UC340100		2013	9,088,810			*	*	6,822,528
Community Development Block Grant	14.218	B14UC340100		2014	8,759,658			*	*	6,411,628
Community Development Block Grant	14.218	B15UC340100		2015	8,791,602			11,706	*	9,265,517
Community Development Block Grant	14.218	B16UC340100		2016	8,799,016				*	9,137,515
Community Development Block Grant	14.218	B17UC340100		2017	8,392,562			(222,121)	*	7,968,518
Community Development Block Grant	14.218	B18UC340100		2018	9,287,074				*	9,023,375
Community Development Block Grant	14.218	B19UC340100		2019	9,639,847				*	7,961,484
Community Development Block Grant	14.218	B20UC340100		2020	8,522,036			4,575,427	*	12,941,915
Community Development Block Grant	14.218	B21UC340100		2021	12,599,131			(4,612,060)	*	1,441,163
Community Development Block Grant-CV	14.218	B22UC340100		2022	10,226,895			80,250	*	8,666,994
Community Development Block Grant	14.218	B23UC340100		2022	9,162,198			508,418	*	5,065,039
Community Development Block Grant	14.218	B23UC340100		2023	9,089,673			50,097	*	1,031,317
					17,211,880		17,808,510	391,717	*	85,726,793
Emergency Solutions Grant	14.231	E20UC340100		2020	796,956			*	*	602,310
Emergency Solutions Grant-CV	14.231	E20UC340100		2020	4,159,027			20,843	*	4,353,568
Emergency Solutions Grant	14.231	E21UC340100		2021	806,437				*	806,436
Emergency Solutions Grant	14.231	E22UC340100		2022	815,473			9,243	*	230,168
Emergency Solutions Grant	14.231	E23UC340100		2023	805,261				*	1,082
					3,018,969		3,049,055	30,086	*	6,733,072
Home Investment Program	14.239	M18UC340211		2018	2,934,468			*	*	2,794,497
Home Investment Program	14.239	M19UC340211		2019	2,625,823				*	1,578,475
Home Investment Program	14.239	M20UC340211		2020	3,519,603			85,414	*	2,275,717
Home Investment Program	14.239	M21UC340211		2021	3,518,880			177,565	*	1,268,680
Home Investment Program - ARP	14.239	M21UC340211		2021	518,814				*	162,994
Home Investment Program	14.239	M22UC340211		2022	3,088,029			872,586	*	594,143
Home Investment Program	14.239	M23UC340211		2023	3,054,202			370,188	*	220,623
Home Investment Program - ARP	14.239	M21UC340211		2023	9,857,465				*	9,668,287
					2,244,534		3,078,208	1,532,872	*	9,668,287
<b>Total Trust Funds:</b>					23,464,635		24,549,759	1,954,675	*	104,756,011
<b>Total Federal Awards:</b>					99,545,165		162,726,095	1,944,315	*	592,363,856

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, 2023

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
<b>Federal and State Grant Fund</b>							
<b>Department of Health and Senior Services</b>							
Respite Care for the Elderly	7530-491-054-7530-009	2022	565,480	471,232	29,753	*	454,283
Respite Care for the Elderly	7530-491-054-7530-009	2023	692,940	586,295	586,295	*	586,295
				471,232	616,048	*	1,040,578
Worker and Community Right to Know	4230-100-046-4771-105	2022	21,869	10,935	10,934	*	21,869
Worker and Community Right to Know	4230-100-046-4771-105	2023	21,869	5,467	10,935	*	10,935
				16,402	21,869	*	32,804
Overdose Fatality Review Team	4210-100-046-4210-191	2023	75,000	11,632	25,386	*	25,386
				11,632	25,386	*	25,386
Childhood Lead Exposure Prevention	4220-100-046-4G12-502	2021	239,856	183,972	138,204	(1) *	124,791
Childhood Lead Exposure Prevention	4220-100-046-4G12-502	2022	226,691	70,660	157,886	*	211,421
Childhood Lead Exposure Prevention	4220-100-046-4G12-501	2023	375,968	254,632	296,090	(1) *	157,886
				753,898	959,393	(1) *	494,098
							1,592,866
<b>Total Department of Health and Senior Services</b>							
<b>Department of Human Services</b>							
<b>APPLE Initiative</b>							
Special Population Grant		2020	20,000			*	19,975
		2023	150,000		101,066	*	101,066
National Council on Aging	7530-495-054-7530-001	2020	40,000	30,000	43,093	*	21,200
National Council on Aging	7530-495-054-7530-001	2022	60,000	10,000	30,000	*	60,000
National Council on Aging	7530-495-054-7530-001	2023	30,000	40,000	75,093	*	30,000
				9,000	6,000	*	111,200
				3,000	6,000	*	12,000
				12,000	12,000	*	6,000
						*	18,000
Mental Health Board Administrator	7700-100-054-7700-029	2022	12,000	68,714	4,054	*	244,828
Mental Health Board Administrator	7700-100-054-7700-029	2023	12,000	253,767	269,875	*	254,477
				516,871	273,929	*	269,875
						*	769,180

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2023

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
Personal Assistance Services	7545-100-054-1014-005	2022	40,122			*	37,499
Personal Assistance Services	7545-100-054-1014-005	2022	54,504		27,755	*	54,390
Personal Assistance Services - Hudson County	7545-100-054-1014-005	2022	28,764	20,817	14,382	*	28,764
Personal Assistance Services	7545-100-054-1014-005	2022	5,148	5,148	5,148	*	5,148
Personal Assistance Services	7545-100-054-1014-005	2023	93,564	67,599	45,895	*	45,895
				93,564	93,180	*	171,096
County Comprehensive Alcohol Program	7700-760-054-4219-001	2022	1,325,016	277,411	197,142	*	1,322,158
County Comprehensive Alcohol Program	7700-760-054-4219-001	2023	1,133,714	531,794	1,133,714	*	1,133,714
				809,205	1,330,856	*	2,453,872
Comprehensive Cancer Control Program	4285-100-046-4285-434	2022	106,689	71,612	74,099	(13)	106,599
Comprehensive Cancer Control Program	4285-100-046-4285-434	2023	99,690	15,000	32,500	*	32,500
				86,612	106,599	(13)	139,099
Medicaid Peer Grouping		2021	1,244,683			(744,099)	500,584
Medicaid Peer Grouping		2022	879,123		215,865	(214,199)	664,924
Medicaid Peer Grouping		2023	748,656	748,656	433,579	958,298	433,579
PEER Recovery Specialist		2023	75,000		32,261	*	32,261
				748,656	681,705	*	1,631,348
Spring House for Women	7700-100-054-4219-158	2022	95,771	22,597		*	95,771
Spring House for Women	7700-100-054-4219-158	2023	100,720	48,959	100,720	*	100,720
				71,556	100,720	*	196,491
<u>Total Department of Human Services</u>				1,629,808	2,091,443	(13)	3,982,579
<u>Department of Environmental Protection</u>							
County Environmental Health Act	4855-495-042-4855-001	2022	213,374	213,374		*	213,374
County Environmental Health Act	4855-495-042-4855-001	2023	213,456		213,456	*	213,456
				213,374	213,456	*	426,830
Clean Communities	4900-765-042-4900-005	2021	150,409			(2)	150,407
Clean Communities	4900-765-042-4900-005	2022	155,657		105,218	*	155,657
Clean Communities	4900-765-042-4900-005	2023	174,462	174,462	36,916	*	36,916
				174,462	142,134	(2)	342,980
Hazardous Discharge Site Remediation Fund	4800-566-003	2008-2009	175,083			*	170,914
<u>Total Department of Environmental Protection</u>				387,836	355,590	(2)	940,724

**COUNTY OF BERGEN**  
**Schedule of Expenditures of State Financial Assistance**

Year ended December 31, 2023

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
<b>Department of Community Affairs</b>							
LEAP County Coordinator Fellowship Grant	495-022-8030-667	2021	50,000				*
LEAP Challenge Grant - Food Security Task Force	495-022-8030-667	2021	150,000				*
LEAP Challenge Grant - Shared Service CZAR	495-022-8030-667	2021	100,000		47,200		*
<b>Total Department of Community Affairs</b>					47,200		86,006
<b>Department of Law and Public Safety</b>							
Sheriff Body Armor Replacement	1020-718-066-1020-001	2022	17,967				*
Sheriff Body Armor Replacement	1020-718-066-1020-001	2022	27,412				*
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2022	6,086				*
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2023	41,289	41,249			*
				41,249			
State Community Partnership	1550-100-066-1500-032	2022	830,965	197,952	185,132		*
State Community Partnership	1550-100-066-1500-032	2023	1,125,145	454,769	715,213		*
				652,721	900,345		1,457,776
Body-Worn Camera Grant	BFY21-100-066-1020-495	2021	305,700				*
<b>Total Department of Law and Public Safety</b>				693,970	900,345		1,457,776
<b>Department of Corrections</b>							
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2020	412,931				*
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2022	412,931		(55,908)		*
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2022	412,931	206,465	224,559		*
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2023	412,931	180,949	180,949		*
County Re-Entry Coordinators	7025-495-016-7025-003	2022	100,000	100,000	100,000		*
County Re-Entry Coordinators	7025-495-016-7025-003	2023	100,000	100,000			*
Detection & Mitigation of COVID-19 in Confinement Facilities	7025-100-026-7025-349	2023	163,747	163,747			*
				470,212	449,600		834,692
<b>Total Department of Corrections</b>				470,212	449,600		834,692
<b>Governor's Council on Alcohol &amp; Drug Abuse</b>							
Municipal Alliance	2000-100-082-C001-044	2021	317,346	148,179	(999)		*
Municipal Alliance	2000-100-082-C001-044	2022	317,346	85,664	174,489		*
Municipal Alliance - Youth Leadership	2000-100-082-C001-044	2022	82,687	14,812	50,882		*
Municipal Alliance	2000-100-082-C001-044	2023	317,346	35,000	35,000		*
Municipal Alliance - Youth Leadership	2000-100-082-C001-044	2023	82,687	1,431	1,431		*
				248,655	260,803		343,235

**COUNTY OF BERGEN**  
**Schedule of Expenditures of State Financial Assistance**

Year ended December 31, 2023

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
Department of State							
NJ Historical Commission	2540-100-074-2540-105	2022	96,282	14,443	26,328	*	96,282
NJ Historical Commission	2540-100-074-2540-105	2023	94,100	79,985	54,940	*	54,940
				94,428	81,268	*	151,222
Local Arts Program	2530-100-074-2530-032	2020	115,855		775	*	115,855
Local Arts Program	2530-100-074-2530-032	2021	111,455		2,202	*	108,949
Local Arts Program	2530-100-074-2530-032	2022	319,365	63,873	64,877	*	261,704
Local Arts Program	2530-100-074-2530-032	2023	319,400	255,520	212,541	*	212,541
Creative Aging Initiative Grant	2530-100-074-2530-032	2023	10,000	7,500	9,717	*	9,717
				326,893	290,112	*	708,766
Seal Asset Tracking System		2023	69,376		69,376	*	69,376
Bergen County Early Voting Election Grant	2525-100-074-2525-027	2021	4,827,089	319,276		*	4,827,089
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	2009	800,000			(29,630)	770,370
Total Department of State				740,597	440,756	(29,630)	6,526,823
Department of Children and Families							
Child Advocacy Development Grant	1610-100-016-1610-133	2021	73,093		(5,872)	*	31,586
Child Advocacy Development Grant	1610-100-016-1610-133	2021	167,012		20,622	*	158,755
Child Advocacy Development Grant	1610-100-016-1610-133	2023	184,524	184,524	108,017	*	108,017
Visions Program	1610-100-016-1610-021	2022	101,001	101,001	50,501	*	101,001
Visions Program	1610-100-016-1610-021	2023	101,001	63,035	53,582	*	53,582
Children's Inter-Agency Coordinating County	1620-100-016-1620-013	2023	36,874	18,436	36,874	*	36,874
Children's Inter-Agency Coordinating County	1620-100-016-1620-013	2023	39,455	19,722	19,727	*	19,727
NJ Promise Youth Family Voice	1620-100-016-1620-064	2023	5,000	5,000	5,000	*	5,000
Human Services Advisory Council	1610-100-016-1610-039	2022	62,149	25,896	31,075	*	62,149
Human Services Advisory Council	1610-100-016-1610-039	2023	66,499	38,787	33,267	*	33,267
Total Department of Children and Families				456,401	352,793		609,958
Military and Veterans Affairs							
Veterans Transportation	3610-100-067-3610-058	2022	26,000	17,336	13,004	*	26,000
Veterans Transportation	3610-100-067-3610-058	2023	26,000	8,664	12,996	*	12,996
Total Military and Veteran Affairs				26,000	26,000	*	38,996
New Jersey Department of Information Technology							
Public Safety Answering Point	2034-100-082-3570-137	2023	2,105,506	2,105,506	2,595	*	2,595
Total New Jersey Department of Information Technology				2,105,506	2,595	*	2,595

**COUNTY OF BERGEN**  
**Schedule of Expenditures of State Financial Assistance**  
**Year ended December 31, 2023**

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations	MEMO Cumulative Total Expenditures
New Jersey Department of Transportation West Forest Avenue Bridge		2022	600,000		452,086		452,086
Total New Jersey Department of Transportation					452,086		452,086
New Jersey Transit Bergen County Hackensack Connection Shuttle Grant		2018	593,400	136,068	72,454		593,400
Total New Jersey Transit				136,068	72,454		593,400
Total State Agencies				7,648,951	6,411,058	(29,646)	17,461,736
<u>Other Local Agencies</u>							
Bergen County Special Services		2016	635,173		203		629,761
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				638,271
Venture Program		2021	657,000				647,336
Venture Program		2022	657,000	383,250	284,625		481,673
Venture Program		2023	669,445	278,935	223,638		223,638
				662,185	508,466		4,484,412
City of New York, Department of Health and Mental Hygiene Cities Readiness Initiative Grant		2007-2008	125,000		2,969		122,522
					2,969		122,522
Bergen County Special Services		2015	150,000		2,442		149,895
Youth Complex Education Program		2016	155,000		7,299		139,887
Youth Complex Education Program		2018	158,000		2,587		131,042
Youth Complex Education Program		2018	158,000				128,997
Youth Complex Education Program		2019	161,320		3,608		137,390
Youth Complex Education Program		2020	166,160				141,953
Youth Complex Education Program		2021	169,490		10,971		156,475
Youth Complex Education Program		2022	173,000	86,500	95,235		148,535
Youth Complex Education Program		2023	179,055	89,528	62,906		62,906
				176,028	185,048		1,197,080
New Jersey Children's System of Care Grief and Bereavement Support		2022	36,700		148		148
Total New Jersey Children's System of Care			36,700	36,700	148		148



COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2023

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations	MEMO
							Cumulative Total Expenditures
Board of Public Utilities Clean Energy Administration Program		2020					*
The IOLTA Fund of the Bar of New Jersey IOLTA Fund Grant		2023	15,000	15,000	15,000		* 15,000
Business Action Center Travel		2023	8,875	8,875			*
Henry H. Kessler Foundation	893-3067-SIG-FY2021	2022	13,000		635		* 12,905
National Opioid Settlement Fund		2023	2,600,488	2,600,488			*
National Opioid Settlement Fund		2023	122,608	122,608			*
				2,723,096			*
TD Bank Financial Literacy Education Program		2021	7,970				* 7,957
Financial Literacy Education Program		2022	7,500		3,903		* 5,970
					3,903		* 13,927
Total Other Local Agencies				4,370,540	1,397,874		* 7,477,342
Total Federal and State Grant Fund:				12,019,491	7,808,932	(29,646)	* 24,939,078
Current Fund							
Department of State							
Bergen County Early Voting Election Grant 2021	2525-100-074-2525-027	2023	266,367	266,367	266,367		* 266,367
Bergen County Early Voting Election Grant 2022	2525-100-074-2525-027	2023	1,409,606	1,409,606	1,409,606		* 1,409,606
Bergen County Early Voting Election Grant 2023	2525-100-074-2525-027	2023	194,272	194,272	194,272		* 194,272
				1,870,245	1,870,245		* 1,870,245
Total Current Fund:				1,870,245	1,870,245		1,870,245

**COUNTY OF BERGEN**  
**Schedule of Expenditures of State Financial Assistance**

Year ended December 31, 2023

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	Adjustments/ Cancellations	MEMO
							Cumulative Total Expenditures
<b>Capital Fund</b>							
<b>Department of Transportation</b>							
State Aid Highway Projects	6320-480-Various	2002-2003	7,181,000		73,122		7,139,328
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		65,354		8,143,001
State Aid Highway Projects	6320-480-Various	2009-2010	8,145,000		200,720		8,145,000
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000		1,168,100		7,787,778
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000		109,062		7,503,000
State Aid Highway Projects	6320-480-Various	2010-2011	10,225,000		2,349,057		10,225,000
State Aid Highway Projects	6320-480-Various	2012-2013	8,103,000		760,584		8,103,000
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		13,107		6,924,888
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		1,234,211		6,902,772
State Aid Highway Projects	6320-480-Various	2014-2015	7,604,500		1,773,179		7,604,500
State Aid Highway Projects	6320-480-Various	2014-2015	1,000,000				1,000,000
State Aid Highway Projects	6320-480-Various	2016-2017	1,000,000				1,000,000
State Aid Highway Projects	6320-480-Various	2016-2017	6,200,000				5,109,132
State Aid Highway Projects	6320-480-Various	2018-2019	13,524,519	500,000	1,138,192	(317,635)	11,186,114
State Aid Highway Projects	6320-480-Various	2019-2020	3,045,000	1,320,000		(224,306)	2,311,974
State Aid Highway Projects	6320-480-Various	2019-2020	14,150,000		615,231		8,605,870
State Aid Highway Projects	6320-480-Various	2020-2021	13,617,122		3,092,178		8,652,917
State Aid Highway Projects	6320-480-Various	2020-2021	350,000			541,941	350,000
State Aid Highway Projects	6320-480-Various	2020-2021	600,000				374,458
State Aid Highway Projects	6320-480-Various	2021-2022	13,566,250		62,138		62,138
State Aid Highway Projects	6320-480-Various	2021-2022	865,213	559,992	479,003		826,206
State Aid Highway Projects	6320-480-Various	2022-2023	13,724,200		2,000,000		2,000,000
State Aid Highway Projects	6320-480-Various	2023-2024	13,724,200				
				2,379,992	15,133,238		129,774,355
<b>Local Bridge Bond 2018</b>							
Local Bridge Bond 2018	6220-572-002	2018	2,901,309		852,581		2,901,309
Local Bridge Bond 2019	6220-572-002	2019	2,700,000		2,700,000		2,700,000
Local Bridge Bond 2020	6220-572-002	2020	2,796,709	875,605	411,445		1,116,816
Local Bridge Bond 2021	6220-572-002	2021	2,758,817				
Local Bridge Bond 2022	6220-572-002	2022	2,777,330		2,000,000		2,000,000
Local Bridge Bond 2023	6220-572-002	2023	2,787,059				
				875,605	5,964,026		8,718,125
<b>Total Department of Transportation</b>							
			3,255,597		21,097,264		138,492,480

**COUNTY OF BERGEN**  
**Schedule of Expenditures of State Financial Assistance**

Year ended December 31, 2023

	<u>Grant Number</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Cash Received</u>	<u>Budgetary Expenditures</u>	<u>Adjustments/ Cancellations</u>	<u>MEMO Cumulative Total Expenditures</u>
Department of Environmental Protection Green Acres Program	0200-17-015	2018	1,250,000	1,250,000			*
<u>Total Department of Environmental Protection</u>				1,250,000			*
Department of Education Securing Our Children's Future Bond Act		2021	25,875,000		942,995		* 942,995
<u>Total Department of Education</u>					942,995		* 942,995
<u>Total Capital Fund:</u>				4,505,597	22,040,259		* 139,435,475
<u>Total State and Other Local Awards:</u>				\$ 18,395,333	31,719,436	(29,646)	166,244,798

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, 2023**

**NOTE 1. GENERAL**

The accompanying schedules of expenditures of awards present the activity of all federal and state financial assistance programs of the County of 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	\$97,127,676	\$6,411,058	\$1,397,874	\$104,936,608
Current Fund	39,928,611	1,870,245		41,798,856
Trust Fund	24,549,759			
General Capital Fund	<u>1,120,049</u>	<u>22,040,259</u>		<u>23,160,308</u>
	<u>\$162,726,095</u>	<u>\$30,321,562</u>	<u>\$1,397,874</u>	<u>\$194,445,531</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, 2023**

*Section I - Summary of Auditor's Results*

**Financial Statements**

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

Internal control over financial reporting:

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

2. Were significant deficiencies identified that are not considered to be material weaknesses \_\_\_\_\_ yes  X  no

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

**Federal Awards Section**

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes  X  no

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

Internal Control over compliance:

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

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

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

Identification of major programs:

<b>Assistance Listing Number(s)</b>	<b>FAIN Number(s)</b>	<b>Name of Federal Program or Cluster</b>
21.027	SLRRP1040	(A) American Rescue Plan
21.023	ERA0347	(A) Emergency Rental Assistance Program
14.231	E23UC340100	(A) Emergency Solutions Grant
14.239	M23UC340211	(A) Home Investment Program
21.019	S425D200027	(B) Coronavirus Aid, Relief and Economic Security Act (CARES)
93.323	OLPH22VSF048	(B) NJACCHO Enhancing Public Health Infrastructure

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, 2023**  
**(continued)**

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

**State Awards Section**

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

Auditee qualified as low-risk auditee?            yes       X       no

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

Internal Control over compliance:

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

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

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

Identification of major programs:

<b>GMIS Number(s)</b>		<b>Name of State Program</b>
<u>6320-480-Various</u>	(A)	<u>State Aid DOT Projects</u>
<u>7700-100-054-7700-029</u>	(B)	<u>Mental Health Law</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, 2023**  
**(continued)**

*Section II - Schedule of Financial Statement Findings*

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

**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, 2023**  
**(continued)**

**STATUS OF PRIOR YEAR FINDINGS**

None



**COUNTY OF BERGEN  
GENERAL COMMENTS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**GENERAL COMMENTS**

**Contracts and Agreements**

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

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

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

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

**COUNTY OF BERGEN**  
**GENERAL COMMENTS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**  
**(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:

- Ford F350 4x4 XLT Pickups with Various Options
- Maintenance and Emergency Service for Emergency Generators and Automatic Transfer Switches
- Emergency Tree Services at County Park Locations
- Plumbing Services
- Bulk Propane
- Dead Tree Removal Services on County Owned Roads
- Bituminuous Concrete plus Various Road Repair Materials
- Plant Material
- 2022 or 2023 Chevrolet Bolts - EV and/or EUV
- Golf Netting Replacement at Valley Brook and Soldier Hill Golf Courses
- Golf/Sports Netting Repair Services
- Drainage System Investigations, Drainage System Improvements & Bridge & Culvert Repairs
- Calcium Hypochlorite Tablets for Darlington County Park Swim Season
- Wheelchair Transportation
- Removal of Felled Trees Located at Van Buskirk Island Historic Site
- Situational Awareness Equipment and Accessories
- Various Imprinted Business Stationary Items
- Various Exotic Animal Diets
- Veterinary Pharmaceutical, Medical & Surgical Supplies
- Ford Super Duty F250 SRW 4x4 SuperCab XL
- Traffic Signal Repair Parts
- Irrigation Parts and Services
- Golf Range Equipment and Supplies
- Automotive Mechanical Repair Services
- Concrete Sidewalk Repair at Justice Center
- Articulating Dumper
- Roadway Rock Salt
- High Security Credentialing Systems
- Gasoline, Diesel and Fuel Oil
- Bagged Ice Melt Products
- Registered Dietitian Services
- Stone Products
- Landscaping Supplies
- Septic Pumping Services

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

2024 Ford Expedition  
Anti-Icing/Deicing Fluid Products  
Uniform Apparel, Protective Clothing, Footwear and Accessories  
HVAC Improvements at Law and Public Safety Institute Locker Room  
Security Locks and Related Hardware and Locksmith Services  
Roof Repair, Replacement and Maintenance  
Temporary Power Equipment Rental and Labor for Winter Wonderland  
Equipment Repairs: Parts and Services  
Helicopter Rental Services for Aerial Application of Lavicide  
Dead Tree Removal Services on Municipal Owned Roads  
2024 Ford Transit Van 250  
2024 Ford F150 for HOTSHOT Food Delivery  
Laboratory Testing for Under/Above Ground Storage Tanks  
Tempest EZ 4000 Large Flow Ventilator  
Restoration and Rehabilitation of Campbell-Christie House  
Apartment Entry Door and Frame Replacement at 40 Passaic Street  
Replacement of the Passaic Avenue Bridge over the Saddle River  
Rockleigh Property Demolition Project  
Site Improvements at Van Saun County Park Zoo Employee Parking Lot  
Electrical, Mechanical and Structural Maintenance Services for Court Street Bridge  
Bergen County Zoo Ocelot Exhibit at Van Saun County Park  
HVAC Modifications at Bergen County Medical Examiner's Office  
Department of Public Works Annex Truck Wash Replacement  
Department of Public Works Annex Muster Room  
Indoor Methane Detection System Improvements at Overpeck Park Landfill  
Maintenance and Repair Services to Synthetic Turf  
Underground Utility Locating and Marking Services  
Institute for Law and Public Safety Concrete Work  
Inspection, Operation, Maintenance and Emergency Repairs of the Overpeck Creek Tide Gates  
Interior Renovations of Superintendent of Schools, One Bergen County Plaza  
Parking Garage Entrance at Kansas St., One Bergen County Plaza  
Bergen County Prosecutors Parking Lot  
Installation of a Lam Beam Gable Shelter at Overpeck Park  
Bergen County Justice Center - Exterior Historic Restoration Project  
Darlington Lake Dam  
County Jail Site Improvements  
Bergen County Law and Public Safety Institute Vehicle Storage Garage  
County-Wide Guide Rail Maintenance and Repair Program  
Roof Replacement to Bergen County Voting Machine Warehouse  
Interior Renovations for Board of Elections, Superintendent of Elections and Clerk's Office  
Electrical Upgrade at Bergen County Voter Warehouse

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

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

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

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

**COUNTY OF BERGEN  
GENERAL COMMENTS & RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**COMMENTS**

Finance/Treasurer

1. There are numerous bank reconciliations that include transactions that were not posted in a timely manner and/or reconciling items that are greater than one year old.
2. The establishment of petty cash funds was not approved by resolution.
3. There were numerous grants receivable and appropriated grant reserves cancelled in the Federal and State Grant Fund without an approved resolution.
4. There is an outstanding 2022 open space taxes receivable for the Borough of Westwood.

Fixed Assets

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

DEPARTMENTS:

Animal Shelter

1. Funds collected by the Animal Shelter were not remitted to the County Treasurer in a timely manner.

**COUNTY OF BERGEN**  
**GENERAL COMMENTS & RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**  
**(continued)**

**RECOMMENDATIONS**

**Finance/Treasurer**

1. Transactions which occur relating to the applicable time period should be posted to the operating system in a timely manner. Stale dated checks should be investigated and cancelled if appropriate.
2. In accordance with N.J.S.A. 40A:5-21, the governing body should approve petty cash funds annually.
3. Cancellations of grant receivables and appropriated grant reserves should only be completed subsequent to an adopted resolution.
4. More care should be taken to ensure that any uncollected open space taxes are subsequently billed and collected.

**Fixed Assets**

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

**DEPARTMENTS:**

**Animal Shelter**

1. All funds collected by the Animal Shelter should be remitted to the County Treasurer on a monthly basis.

**COUNTY OF BERGEN  
GENERAL COMMENTS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023  
(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. Wielkocz, C.P.A.  
Registered Municipal Accountant  
No. CR00413



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

June 5, 2024