

**COUNTY OF BERGEN**

**Financial Statements  
with Additional Financial Information**

**December 31, 2012**

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

COUNTY OF BERGEN

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## **Unmodified Opinions on Basic Financial Statements Accompanied by Additional Financial Information**

### **Independent Auditor's Report**

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

#### ***Report on the Financial Statements***

We have audited the accompanying regulatory basis balance sheets of the various funds and account groups as of December 31, 2012 and 2011 of the County of Bergen, New Jersey, and the related regulatory basis statements of operations and changes in fund balances for the years then ended and the related regulatory basis statements of revenues and statements of expenditures of the Current fund for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial

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

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

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

As described in note 1 of the financial statements, these financial statements were prepared in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other accounting principles than generally accepted in the United States of America to meet the requirements of the State of New Jersey.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the County of Bergen, New Jersey, as of December 31, 2012 and 2011 and the changes in financial position for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City of Bergen, New Jersey, as of December 31, 2012 and 2011 and the related statement of operations and changes in fund balances for the years then ended and the related and the related statement of revenues and statements of expenditures of the Current Fund for the year ended December 31, 2012 on the regulatory basis of accounting described in note 1.

***Other Matters***

***Additional Financial Information***

Our audit was conducted for the purpose of forming an opinion on the regulatory financial statements that collectively comprise the County's financial statements. The additional financial information included in the accompanying table of contents, is presented for the purpose of additional analysis as required by the Division of Local Government Services, Department of

Community Affairs, State of New Jersey and is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information and schedules is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional financial information included in the accompanying table of contents are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2013 on our consideration of the County'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 County of Bergen's internal control over financial reporting and compliance.

*Louis C. Mai CPA & Associates*  
*Louis C. Mai*

Louis C. Mai, Registered Municipal Accountant  
No. CR00217

June 7, 2013

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## **Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

### **Independent Auditor's Report**

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

We have audited, in accordance with the 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 accompanying regulatory basis balance sheets of the various funds and account groups as of December 31, 2012 and 2011 of the County of Bergen, New Jersey, and the related regulatory basis statements of operations and changes in fund balances for the years then ended and the related regulatory basis statements of revenues and statements of expenditures of the Current fund for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise County of Bergen, New Jersey's (the County) basic financial statements, and have issued our report thereon dated June 7, 2013

### ***Internal Control over Financial Reporting***

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether County's financial statements are free from 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*.

***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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Louis C. Mai CPA & Associates*  
*Louis C. Mai*

Louis C. Mai, Registered Municipal Accountant  
No. CR00217

June 7, 2013

## FINANCIAL STATEMENTS

## COUNTY OF BERGEN

## Balance Sheet

## Current Fund

December 31, 2012 and 2011

Assets	Ref.	2012	2011
<b>Regular Fund:</b>			
Cash	A-4	\$ 58,652,611	53,536,293
Imprest and Change Funds	A-10	2,470	1,470
		<u>58,655,081</u>	<u>53,537,763</u>
<b>Receivables and other assets with full reserves:</b>			
Added and Omitted Taxes	A-15	690,075	586,864
Bergen Pines Accounts Receivable	A-24	27,134,945	30,634,437
Sundry Receivable	A-13	21,556	19,521
Due from Grant Fund	A-9	571,397	—
		<u>28,417,973</u>	<u>31,240,822</u>
<b>Total Current Fund</b>		<u>87,073,054</u>	<u>84,778,585</u>
<b>Federal and State Grant Fund:</b>			
Grants receivable	A-21	21,490,551	24,936,931
Due from Current Fund	A-20	—	1,046,308
		<u>21,490,551</u>	<u>25,983,239</u>
		<u>\$ 108,563,605</u>	<u>110,761,824</u>
<b>Liabilities, Reserves and Fund Balance</b>			
<b>Regular Fund:</b>			
<b>Liabilities:</b>			
Appropriation reserves	A-3,A-16	\$ 11,704,000	8,775,799
Encumbrances payable	A-18	8,687,100	9,251,534
Contracts Payable	A-17	6,338,507	3,811,192
Other Reserves	A-8	1,693,808	1,829,979
Due to Self Insurance Trust Fund	A-12	—	927,405
Reserve for Grants Unappropriated	A-14	94,012	825,389
Due to Federal and State Grant Fund	A-20	—	1,046,308
Deferred Revenue	A-19	80,241	37,727
		<u>28,597,668</u>	<u>26,505,332</u>
Reserve for receivables and other assets		28,417,973	31,240,822
Fund balance	A-1	30,057,413	27,032,431
		<u>87,073,054</u>	<u>84,778,585</u>
<b>Federal and State Grant Fund:</b>			
Appropriated reserves	A-23	14,589,587	16,169,212
Encumbrances payable	A-22	6,329,567	9,814,027
Due to Current Fund	A-20	571,397	—
		<u>21,490,551</u>	<u>25,983,239</u>
		<u>\$ 108,563,605</u>	<u>110,761,824</u>

See accompanying notes to financial statements.

## COUNTY OF BERGEN

## Statement of Operations and Changes in Fund Balance

## Current Fund

Years ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Revenue and other income realized:		
Fund balance utilized	\$ 18,325,000	18,575,000
Miscellaneous revenue anticipated	123,905,555	127,541,034
Receipts from current taxes	358,524,718	351,980,788
Miscellaneous revenues not anticipated	13,297,360	12,834,705
Other credits to income:		
Unepended balance of appropriation reserves	3,584,628	4,270,171
Miscellaneous receivables collected	—	15,838
Other credits	—	5,962
Appropriations Canceled	3,572,425	3,820,819
Contracts payable canceled	497,747	778,850
Total income	<u>521,707,433</u>	<u>519,823,167</u>
Expenditures:		
Budget Appropriations - Original	486,989,311	487,137,882
Appropriations added by NJSA 40A:4-87	12,755,123	12,704,382
Other charges to income:		
Miscellaneous receivable	2,035	19,521
Interfunds advanced	571,397	
Other charges to income	39,585	88,212
Total expenditures	<u>500,357,451</u>	<u>499,949,997</u>
Excess in revenue	21,349,982	19,873,170
Fund balance, January 1	<u>27,032,431</u>	<u>25,734,261</u>
	48,382,413	45,607,431
Decreased by utilized as anticipated revenue	<u>18,325,000</u>	<u>18,575,000</u>
Fund balance, December 31	<u>\$ 30,057,413</u>	<u>27,032,431</u>

See accompanying notes to financial statements.

## COUNTY OF BERGEN

## Statement of Revenues

## Current Fund

Year Ended December 31, 2012

	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	\$ 18,325,000	18,325,000	—
<b>Miscellaneous Revenues:</b>			
<i>Local Revenues:</i>			
Register of Deeds	2,843,100	3,276,854	433,754
Surrogate	543,800	549,185	5,385
Sheriff	1,428,100	1,803,508	375,408
Interest on Investments and Deposits	375,000	594,337	219,337
Park Fees and Revenue	8,217,036	8,544,364	327,328
Ready Transfer Fees	4,096,600	4,331,482	234,882
State of NJ - Court Lease	119,173	119,174	1
Election Ballot Printing	1,717,500	1,140,473	(577,027)
Reimbursement from State of NJ for State			
Prisoners held in County Jail	67,700	31,552	(36,148)
Bergen Regional Medical Center	240,000	240,000	—
Police and Fire Academy Fees	125,500	93,376	(32,124)
Reimbursement for In-Kind Grants	1,907,200	1,801,486	(105,714)
Animal Shelter Contracts	798,100	782,042	(16,058)
Animal Center - Other Fees	158,700	119,990	(38,710)
Shared Services Health Agreements	2,083,800	1,692,414	(391,386)
Bergen County Health Care Center	9,164,200	9,076,375	(87,825)
Shared Services Health Agreements - Kearney	60,000	60,000	—
Shared Services Health Agreements - 40 Passaic Street	546,200	570,544	24,344
Interlocal- Prosecutor's Office MOU	36,075	36,075	—
Interlocal- Interboro Regional Communications Network	290,000	290,000	—
	<u>34,817,784</u>	<u>35,153,231</u>	<u>335,447</u>
<i>State Aid:</i>			
County College Bonds - (NJ&A 18A-64A-22.6)	<u>1,668,771</u>	<u>1,778,849</u>	<u>110,078</u>
<i>State Assumptions of Costs:</i>			
<b>Social and Welfare Services (c.66, P.L. 1990):</b>			
Division of Youth and Family Services	2,521,974	2,521,974	—
Supplemental Social Security Income	1,549,203	748,553	(800,650)
<b>Psychiatric Facilities (c.73, P.L. 1990):</b>			
Maintenance of Patients in State Institutions for:			
Mental Diseases	7,861,657	7,861,657	—
Mentally Retarded	26,254,228	26,254,228	—
Board of County Patients in State and Other Institutions			
Current Year	535	8,468	7,933
Prior Years	1,307	1,307	—
DDD Assessment Program	<u>225,643</u>	<u>534,649</u>	<u>309,006</u>
	<u>38,414,547</u>	<u>37,930,836</u>	<u>(483,711)</u>
<i>Public and Private Programs:</i>			
Area Plan Grant	6,237,765	6,237,765	—
Sexual Assault Nurse Examiner	73,000	73,000	—
County Environmental Health (01/01/11-12/31/11)	249,331	249,331	—
Unified Child Care (10/01/10-9/30/11)	1,562,658	1,562,658	—
Tuberculosis Control Program	20,000	20,000	—
Case Management Program (07/01/10-06/30/11)	128,162	128,162	—
VENTURE School Program	622,976	622,976	—
Unified Child Care (10/01/11-9/30/12)	1,678,756	1,678,756	—
Domestic Violence Response Coordinator	36,787	36,787	—
Aggressive Driving Enforcement	25,000	25,000	—
Victims of Crime Assistance (VOCA)	180,484	180,484	—
Early Intervention program	1,268,930	1,268,930	—
Kessler Post Stroke Grant	15,000	15,000	—
Work First NJ- Administration	114,461	114,461	—
State/Community Partnership Program	850,429	850,429	—
Megan's Law Grant	14,138	14,138	—
2012 State Health Insurance Program	31,000	31,000	—

(continued)

## COUNTY OF BERGEN

## Statement of Revenues

## Current Fund

Year Ended December 31, 2012

	Budget	Realized	Excess or (Deficit)
Sheriff IV-D Reimbursement	1,054,043	1,054,043	—
Local Arts Program	91,299	91,299	—
BC Comprehensive Community Project (10/01/10-09/30/11)	65,000	65,000	—
Cancer Education / Early Detection	270,000	270,000	—
U.S. Marshall Task Force (10/04/11-09/30/12)	1,125	1,125	—
Personal Attendant Service -Hudson County	241,627	241,627	—
Children Interagency Coordinating Council	36,874	36,874	—
Bergen County HIV-CTS-PROGRAM	106,863	106,863	—
Victims Assistance Grant	55,000	55,000	—
Bergen County DRE Pilot Program	25,000	25,000	—
ADV-IOLTA Fund	21,280	21,280	—
Comprehensive Cancer Control Plan	132,763	132,763	—
Human Service Advisory Council	66,073	66,073	—
County Comprehensive Alcohol and Drug Program	1,089,033	1,089,033	—
Bioterrorism Preparedness program	388,942	388,942	—
Sub regional transportation planning	177,917	177,917	—
Homeless	599,421	599,421	—
Municipal Alliance Program	875,974	875,974	—
Veterans Transportation (07/01/12 - 06/30/13)	26,000	26,000	—
Senior Citizen and Disabled Resident Trans	1,912,365	1,912,365	—
Job Access - Reverse Commute- Round #11	60,000	60,000	—
Comprehensive Cancer Control	2,407	2,407	—
Clean Community Program	114,416	114,416	—
Mental Health Board Administration	12,000	12,000	—
Disabled Meals On Wheels	65,472	65,472	—
County Wide Respite Care Program	563,227	563,227	—
Personal Assistance Services	750,486	750,486	—
Medicaid Peer Grouping	1,900,034	1,900,034	—
Veterans transportation (1/1/12 - 6/30/12)	11,500	11,500	—
Gang, Gun & Narcotics Task Force	71,585	71,585	—
Juvenile Accountability Incentive Grant	44,693	44,693	—
Mental Health Law Project	246,898	246,898	—
Tuberculosis Control Program (7/1/12-6/30/13)	223,658	223,658	—
Spring House for Women	61,185	61,185	—
Homeland security program	640,471	640,471	—
Innovation program	125,200	125,200	—
Prosecutor's Body Armor Replacement grant	10,725	10,725	—
County Police body Armor Replacement Grant	21,262	21,262	—
County Police body Armor Replacement Grant	8,339	8,339	—
Election Assistance Program	12,849	12,849	—
Disabled Recreation Opportunities	15,000	15,000	—
HUD Homeless Management System	85,900	85,900	—
HUD Supportive Housing program (05/01/11-04/30/12)	93,068	93,068	—
Seniors Farmers Market Nutrition	2,000	2,000	—
Emergency Management Funding	120,000	120,000	—
Domestic Violence Intervention Services	441,913	441,913	—
Sub Regional Transportation Planning	15,000	15,000	—
2012 Homeland Security	335,204	335,204	—
Jobs Access/ Reverse Commute- Round #10	190,000	190,000	—
Special Child Health Care	9,085	9,085	—
Hmis-Cd Homeless management information	21,475	21,475	—

(continued)

## COUNTY OF BERGEN

## Statement of Revenues

## Current Fund

Year Ended December 31, 2012

	Budget	Realized	Excess or (Deficit)
Shelter Support Grant	301,924	301,924	—
NJ Historical Commission Operating Grant	20,714	20,714	—
Sheriff's Body Armor Replacement program	38,247	38,247	—
Bus Rapid Transit Grant	300,000	300,000	—
Susan G.Komen Client Transportation	4,312	4,312	—
Workfirst NJ DOL Administration (7/1/12-6/30/13)	40,000	40,000	—
Community Emergency Response Team Program	2,500	2,500	—
2012 State Criminal Alien Assistance	432,540	432,540	—
State Criminal Alien Assistance	85,378	85,378	—
Non Public School, Nursing	94,153	94,153	—
Workfirst NJ DOL Administration	40,000	40,000	—
New Freedom Mobility Management Program	80,000	80,000	—
New Freedom Mobility Operating Program	115,000	115,000	—
Triboro Shuttle Service	150,000	150,000	—
Personal Assistance Services - Camden County	41,202	41,202	—
Vision and Detention Alternatives	168,083	168,083	—
UASI - Security Initiative	298,000	298,000	—
UASI - EDC Enhancement	300,000	300,000	—
USAI - INVESTMENT Project	345,000	345,000	—
	<u>29,477,581</u>	<u>29,477,581</u>	<u>—</u>
<i>Other Special Items:</i>			
Added and Omitted Taxes	624,591	624,591	—
Capital Surplus	660,000	660,000	—
Justice Center Parking	683,500	592,910	(90,590)
Motor Vehicle Surplus - Trust Fund	2,900,000	2,900,000	—
Bergen County Improvement Authority	1,392,000	1,397,615	5,615
Shared Services Pension Agreement	378,944	345,930	(33,014)
INS Inmates	4,544,300	5,032,280	487,980
Public Health Priority Funding	1,843,600	1,969,441	125,841
Shared Services - 911 Agreements	60,000	60,000	—
Register of Deeds - P.L. 2001 C370 2,90	2,612,300	2,996,254	383,954
Surrogate - P.L. 2001 C370	603,100	451,261	(151,839)
Sheriff - P.L. 2001 C370	156,700	147,750	(8,950)
Shared Services Police Services	275,000	287,096	12,096
Medicare Part D Reimbursement	1,041,000	1,358,932	317,932
Interlocal - 911 Agreement- Ridgelyfield	200,000	200,000	—
Housing Authority Lease	186,000	186,000	—
Interlocal - 911 Agreement- Lodi	200,000	200,000	—
Interlocal - 911 Agreement- Leonia	154,998	154,998	—
	<u>18,516,033</u>	<u>19,565,058</u>	<u>1,049,025</u>
Total Miscellaneous Revenues Anticipated	<u>122,894,716</u>	<u>123,905,555</u>	<u>1,010,839</u>
Subtotal General Revenues	141,219,716	142,230,555	1,010,839
Amount to be Raised by Taxation	<u>358,524,718</u>	<u>358,524,718</u>	<u>—</u>
Budget Totals	<u>499,744,434</u>	<u>500,755,273</u>	<u>1,010,839</u>
Miscellaneous Revenues not Anticipated (Nonbudget)	—	13,297,360	—
	<u>\$ 499,744,434</u>	<u>514,052,633</u>	<u>1,010,839</u>
Fund Balance Utilized		\$ 18,325,000	
Miscellaneous Revenues		123,905,555	
Amount to be Raised by Taxation		358,524,718	
Miscellaneous Revenues Not Anticipated		13,297,360	
		<u>\$ 514,052,633</u>	

See accompanying notes to financial statements.

## COUNTY OF BERGEN

## Statement of Expenditures

## Current Fund

Year Ended December 31, 2012

	Appropriations		Expended		Canceled
	Budget	Budget after modification	Paid or Charged	Reserved	
<i>Legislative Branch</i>					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 187,709	187,709	185,027	2,682	—
Clerk of the Board:					
Salaries and Wages	643,965	598,965	585,636	13,329	—
Other Expenses	418,755	418,755	416,052	2,703	—
<b>Total Legislative Branch</b>	<b>1,250,429</b>	<b>1,205,429</b>	<b>1,186,715</b>	<b>18,714</b>	<b>—</b>
<i>Executive Branch</i>					
County Executive:					
Salaries and Wages	943,209	943,209	939,193	4,016	—
Other Expenses	39,000	39,000	32,576	6,424	—
<b>Total County Executive</b>	<b>982,209</b>	<b>982,209</b>	<b>971,769</b>	<b>10,440</b>	<b>—</b>
Department of Administration and Finance					
Division of Treasury:					
Salaries and Wages	1,339,830	1,239,830	1,229,150	10,680	—
Other Expenses	42,775	42,775	29,914	12,861	—
Division of Fiscal Operations:					
Salaries and Wages	309,896	309,896	300,974	8,922	—
Other Expenses	2,210,655	2,700,655	2,675,072	25,583	—
Division of Personnel:					
Salaries and Wages	730,781	738,781	731,375	7,406	—
Other Expenses	36,800	36,800	26,400	10,400	—

(Continued)



## COUNTY OF BERGEN

## Statement of Expenditures

## Current Fund

Year Ended December 31, 2012

	Appropriations			Expended	
	Budget	Budget after modification	Paid or Charged	Reserved	Canceled
Division of Purchasing:					
Salaries and Wages	\$ 634,242	664,242	662,539	1,703	—
Other Expenses	29,100	29,100	19,233	9,867	—
Division of Data Processing:					
Salaries and Wages	1,491,835	1,543,835	1,536,823	7,012	—
Other Expenses	544,317	486,317	399,593	86,724	—
Division of Risk management:					
Other Expenses	26,885,165	26,675,165	26,016,118	659,047	—
Health Benefits	41,839,267	41,839,267	41,839,267	—	—
Workers' Compensation	1,750,000	1,750,000	1,738,790	11,210	—
Central Municipal Court:					
Salaries and Wages	818,098	815,098	811,538	3,560	—
Other Expenses	36,795	36,795	22,721	14,074	—
Salary Adjustment	100,900	1,000	—	1,000	—
Termination Pay					
Salaries and Wages	1,000,000	929,000	893,785	35,215	—
Matching Funds for Grants:					
Other Expenses	250,000	250,000	2,500	—	247,500
Out-of-Country College Reimbursement	140,000	140,000	48,931	91,069	—
<b>Total Department of Administration and Finance</b>	<b>80,189,556</b>	<b>80,228,556</b>	<b>78,984,723</b>	<b>996,333</b>	<b>247,500</b>
Department of Health					
Division of Public Health:					
Salaries and Wages	854,820	1,129,820	1,127,942	1,878	—
Other Expenses	603,550	577,550	498,911	78,639	—
Bergen County Health Care Center:					
Salaries and Wages	6,680,507	6,820,507	6,803,988	16,519	—
Other Expenses	2,749,166	2,809,166	2,751,068	58,098	—
Division of Mental Health:					
Salaries and Wages	132,974	134,974	134,881	93	—
Other Expenses	3,575	3,575	1,408	2,167	—
Aid to Mental Health:					
Other Expenses	1,282,945	1,282,945	1,275,445	7,500	—
Public Health Priority Funding:					
Salaries and Wages	299,816	299,816	299,816	—	—
Other Expenses	36,000	36,000	31,051	4,949	—
Shared Services Health Agreements:					
Salaries and Wages	1,865,802	1,865,802	1,865,802	—	—
Other Expenses	10,000	10,000	9,449	551	—

(continued)

## COUNTY OF BERGEN

## Statement of Expenditures

## Current Fund

Year Ended December 31, 2012

	Appropriations		Paid or Charged	Expended	
	Budget	Budget after modification		Reserved	Canceled
Division of Animal Center:					
Salaries and Wages	\$ 1,309,143	1,229,143	1,215,990	13,153	—
Other Expenses	496,350	496,350	451,690	44,660	—
Total Department of Health	<u>16,324,648</u>	<u>16,695,648</u>	<u>16,467,441</u>	<u>228,207</u>	<u>—</u>
Department of Human Services:					
Division of Family Guidance:					
Salaries and Wages	4,433,158	4,328,158	4,320,366	7,792	—
Other Expenses	974,250	954,250	811,238	143,012	—
Division of Community Services:					
Salaries and Wages	1,531,489	1,739,489	1,609,141	130,348	—
Other Expenses	3,549,930	3,549,930	3,402,860	147,070	—
Division of Aging:					
Salaries and Wages	494,262	332,262	274,453	57,809	—
Other Expenses	1,061,762	1,061,762	974,798	86,964	—
Division of Youth and Family Services:					
Other Expenses - State Share	2,521,974	2,521,974	2,521,974	—	—
Total Department of Human Services	<u>14,566,825</u>	<u>14,487,825</u>	<u>13,914,830</u>	<u>572,995</u>	<u>—</u>
Department of Law:					
Salaries and Wages	1,451,279	1,515,279	1,512,488	2,791	—
Other Expenses	53,375	53,375	46,701	6,674	—
Mental Patients in State Institutions:					
DMH&H Costs - State Share - Prior Years	—	—	—	—	—
DMH&H Costs - County Share - Prior Years	—	—	—	—	—
Other Expenses - County Share	315,000	315,000	233,782	81,218	—
Mentally Retarded-DDD Costs - State Share	26,254,228	26,254,228	26,254,228	—	—
Mental Diseases-DMH&H Costs - State Share	7,861,657	7,861,657	7,861,657	—	—
Mental Diseases-DMH&H Costs - County Share	3,659,824	3,659,824	3,659,824	—	—
Mentally Retarded-DDD Costs - County Share	460,635	460,635	460,635	—	—
Total Department of Law	<u>40,055,998</u>	<u>40,119,998</u>	<u>40,029,315</u>	<u>90,683</u>	<u>—</u>

(continued)

## COUNTY OF BERGEN

## Statement of Expenditures

## Current Fund

Year Ended December 31, 2012

	Appropriations		Paid or Charged	Expended	
	Budget	Budget after modification		Reserved	Canceled
<b>Department of Public Safety</b>					
Division of Police:					
Salaries and Wages	\$ 13,769,553	13,999,553	13,954,760	44,793	—
Other Expenses	567,157	567,157	520,737	46,420	—
Division of Weight & Measures:					
Salaries and Wages	172,233	175,233	173,252	1,981	—
Other Expenses	4,123	4,123	3,154	969	—
Division of the Medical Examiner:					
Salaries and Wages	576,371	571,371	561,863	9,508	—
Other Expenses	319,700	324,700	321,645	3,055	—
Division of Emergency Management:					
Salaries and Wages	2,248,548	2,403,548	2,367,746	35,802	—
Other Expenses	1,573,599	1,725,599	1,694,290	31,309	—
Division of Law and Public Safety:					
Salaries and Wages	1,439,359	1,457,359	1,444,867	12,492	—
Other Expenses	454,900	454,900	408,428	46,472	—
Total Department of Public Safety	<u>21,125,543</u>	<u>21,683,543</u>	<u>21,450,742</u>	<u>232,801</u>	<u>—</u>
<b>Department of Public Works</b>					
Division of General Services:					
Salaries and Wages	3,192,947	3,410,947	3,381,635	29,312	—
Other Expenses	10,105,200	9,144,700	8,483,197	661,503	—
Division of Administration:					
Salaries and Wages	701,826	714,826	714,014	812	—
Other Expenses	2,525	2,525	988	1,537	—
Division of Operations:					
Salaries and Wages	730,161	730,161	701,050	29,111	—
Other Expenses	2,868,927	2,868,927	2,243,456	625,471	—
Division of Engineering:					
Salaries and Wages	923,993	996,993	994,138	2,855	—
Other Expenses	64,700	64,700	41,769	22,931	—
Division of Mosquito Control:					
Salaries and Wages	1,083,268	1,122,268	1,110,059	12,209	—
Other Expenses	255,365	255,365	177,003	78,362	—
Total Department of Public Works	<u>19,928,912</u>	<u>19,311,412</u>	<u>17,847,309</u>	<u>1,464,103</u>	<u>—</u>

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2012

	Appropriations		Expended		
	Budget	Budget after modification	Paid or Charged	Reserved	Canceled
<b>Department of Parks</b>					
Division of cultural and Historic Affairs:					
Salaries and Wages	\$ 168,246	168,746	168,113	633	---
Other Expenses	36,325	36,325	35,895	430	---
Division of Parks & Recreation:					
Salaries and Wages	6,525,528	7,140,528	7,139,224	1,304	---
Other Expenses	2,951,100	3,101,100	2,973,518	127,582	---
<b>Total Department of Parks</b>	<b>9,681,199</b>	<b>10,446,699</b>	<b>10,316,750</b>	<b>129,949</b>	<b>---</b>
<b>Department of Planning and Economic Development</b>					
Division of Construction Board Appeals:					
Other Expenses	750	750	262	488	---
Division of Planning and Economic Development:					
Salaries and Wages	1,600,213	1,600,213	1,593,070	7,143	---
Other Expenses	70,246	70,246	70,155	91	---
Division of Transportation Planning:					
Other Expenses	181,000	1,000	---	1,000	---
<b>Total Department of Planning and Economic Development</b>	<b>1,852,209</b>	<b>1,672,209</b>	<b>1,663,487</b>	<b>8,722</b>	<b>---</b>
<b>Total Executive Branch</b>	<b>204,707,099</b>	<b>205,628,099</b>	<b>201,646,366</b>	<b>3,734,233</b>	<b>247,500</b>
<b>Educational Agencies</b>					
Office of the Superintendent of Schools:					
Salaries and Wages	360,016	354,016	350,739	3,277	---
Other Expenses	20,750	20,750	16,599	4,151	---
Bergen County Vocational Schools:					
Other Expenses	29,190,098	29,190,098	28,706,813	483,285	---
Bergen County Community College:					
Other Expenses	14,139,870	14,139,870	10,704,436	3,435,434	---
Bergen County Special Services School:					
Other Expenses	8,324,185	8,324,185	7,820,678	503,507	---
<b>Total Educational Agencies</b>	<b>52,034,919</b>	<b>52,028,919</b>	<b>47,599,265</b>	<b>4,429,654</b>	<b>---</b>

(continued)

## COUNTY OF BERGEN

## Statement of Expenditures

## Current Fund

Year Ended December 31, 2012

	Appropriations		Expended		
	Budget	Budget after modification	Paid or Charged	Reserved	Canceled
<i>Constitutional Officers</i>					
Office of the County Surrogate:					
Salaries and Wages	\$ 1,451,883	1,451,883	1,413,720	38,163	—
Other Expenses	59,900	59,900	55,114	4,786	—
Office of the County Clerk:					
Salaries and Wages	2,444,210	2,444,210	2,382,673	61,537	—
Other Expenses	2,237,000	2,237,000	1,211,199	1,025,801	—
Office of the County Prosecutor:					
Salaries and Wages	26,775,524	26,625,524	26,241,759	383,765	—
Other Expenses	1,480,000	1,480,000	1,402,516	77,484	—
Office of the County Sheriff:					
Salaries and Wages	14,145,749	14,145,749	14,054,114	91,635	—
Other Expenses	447,500	447,500	424,846	22,654	—
Bureau of Identification - Sheriff					
Salaries and Wages	5,208,674	5,328,674	5,290,517	38,157	—
Other Expenses	112,800	112,800	89,201	23,599	—
County Jail - Sheriff					
Salaries and Wages	34,071,214	33,951,214	33,648,439	302,775	—
Other Expenses	6,190,399	6,190,399	5,441,537	748,862	—
<i>Total Constitutional Officers</i>	<u>94,624,853</u>	<u>94,474,853</u>	<u>91,655,635</u>	<u>2,819,218</u>	<u>—</u>
<i>Other Boards and Agencies</i>					
Board of Social Services-Welfare					
Administration-County Share	8,990,608	8,990,608	8,990,608	—	—
Temp. Assistance to Needy Families - County Share	724,672	724,672	590,000	134,672	—
Supplemental Security Income-State Share	1,549,203	1,549,203	1,430,000	119,203	—
Board of Taxation					
Salaries and Wages	505,113	505,113	498,476	6,637	—
Other Expenses	230	230	112	118	—
Board of Elections					
Salaries and Wages	354,733	443,733	443,148	585	—
Other Expenses	1,264,430	952,430	855,450	96,980	—
Superintendent of Elections					
Salaries and Wages	530,516	586,516	564,074	22,442	—
Other Expenses	263,550	343,550	340,174	3,376	—

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2012

	Appropriations		Paid or Charged	Expended	
	Budget	Budget after modification		Reserved	Canceled
Commissioner of Registration					
Salaries and Wages	\$ 986,555	1,003,555	944,840	58,715	—
Other Expenses	162,000	162,000	150,480	11,520	—
<i>Total Other Boards and Agencies</i>	<u>15,331,610</u>	<u>15,261,610</u>	<u>14,807,362</u>	<u>454,248</u>	<u>—</u>
<i>Public and Private Programs</i>					
Area Plan Grant	6,237,765	6,237,765	6,237,765	—	—
Sexual Assault Nurse Examiner	73,000	73,000	73,000	—	—
County Environmental Health (01/01/11-12/31/11)	—	—	—	—	—
Unified Child Care (10/01/12-9/30/13)	1,562,658	1,562,658	1,562,658	—	—
Tuberculosis Control Program	20,000	20,000	20,000	—	—
Case Management Program	128,162	128,162	128,162	—	—
Bioterrorism Preparedness Program	388,942	388,942	388,942	—	—
VENTURE School Program	622,976	622,976	622,976	—	—
Unified Child Care (10/01/11-9/30/12)	1,678,756	1,678,756	1,678,756	—	—
Domestic Violence Response Coordinator	36,787	36,787	36,787	—	—
Aggressive Driving Enforcement	25,000	25,000	25,000	—	—
Victims of Crime Assistance (VOCA)	180,484	180,484	180,484	—	—
Early Intervention program	1,268,930	1,268,930	1,268,930	—	—
Kessler Post Stroke Grant	15,000	15,000	15,000	—	—
Work First NJ- Administration	114,461	114,461	114,461	—	—
Westvale Park Development	115,000	115,000	115,000	—	—
State/Community Partnership Program	850,429	850,429	850,429	—	—
Megan's Law Grant	14,138	14,138	14,138	—	—
2011 State Health Insurance Program	31,000	31,000	31,000	—	—
Sheriff IV-D Reimbursement	1,054,043	1,054,043	1,054,043	—	—
Local Arts Program	91,299	91,299	91,299	—	—
BC Comprehensive Community Project	65,000	65,000	65,000	—	—
Cancer Education / Early Detection	270,000	270,000	270,000	—	—
U.S. Marshall Task Force (10/04/11-09/30/12)	1,125	1,125	1,125	—	—
Personal Attendant Service -Hudson County	241,627	241,627	241,627	—	—
Children Interagency Coordinating Council	36,874	36,874	36,874	—	—
BC Comprehensive Community Project (10/01/11-09/30/12)	—	—	—	—	—
Bergen County HIV-CTS-PROGRAM (1/1/12-12/31/12)	106,863	106,863	106,863	—	—
Victims Assistance Grant	55,000	55,000	55,000	—	—

(continued)

## COUNTY OF BERGEN

## Statement of Expenditures

## Current Fund

Year Ended December 31, 2012

	Appropriations			Expended	
	Budget	Budget after modification	Paid or Charged	Reserved	Canceled
Crossroads & Detention Alternatives	\$ 168,083	168,083	168,083	—	—
Bergen County DRE Pilot Program	25,000	25,000	25,000	—	—
ADV-IOLTA Fund	21,280	21,280	21,280	—	—
Domestic Violence Victim Support	—	—	—	—	—
Comprehensive Cancer Control (7/1/11-6/30/12)	2,407	2,407	2,407	—	—
Human Service Advisory Council	66,073	66,073	66,073	—	—
County Comprehensive Alcohol and Drug Program	1,089,033	1,089,033	1,089,033	—	—
Bioterrorism Preparedness program (08/10/10-08/09/11)	—	—	—	—	—
Sub regional transportation planning	177,917	177,917	177,917	—	—
Homeless	599,421	599,421	599,421	—	—
U.S. Marshall - Vehicle retrofit/Maintenance	—	—	—	—	—
Municipal Alliance Program	875,974	875,974	875,974	—	—
Veterans Transportation (07/01/11 - 06/30/12)	11,500	11,500	11,500	—	—
Senior Citizen and Disabled Resident Trans	1,912,365	1,912,365	1,912,365	—	—
Job Access - Reverse Commute- (7/1/12-6/30/13)	190,000	190,000	190,000	—	—
Non Public School Health Program	94,153	94,153	94,153	—	—
Clean Community Program	114,416	114,416	114,416	—	—
Mental Health Board administration	12,000	12,000	12,000	—	—
Disabled Meals On Wheels	65,472	65,472	65,472	—	—
County Wide Respite Care Program	563,227	563,227	563,227	—	—
Personal Attendant Services	750,486	750,486	750,486	—	—
Medicaid Peer Grouping	1,900,034	1,900,034	1,900,034	—	—
Veteran's transportation (07/01/12-06/30/13)	26,000	26,000	26,000	—	—
Gang, Gun & Narcotics Task Force	71,585	71,585	71,585	—	—
Juvenile Accountability incentive Grant	44,693	44,693	44,693	—	—
Mental Health Law Project	246,898	246,898	246,898	—	—
Work First NJ DOL Administration	40,000	40,000	40,000	—	—
Work First NJ DOL Administration	40,000	40,000	40,000	—	—
Spring House for Women	61,185	61,185	61,185	—	—
Homeland security program	640,471	640,471	640,471	—	—
Innovation program	125,200	125,200	125,200	—	—
Prosecutor's Body Armor Replacement grant	10,725	10,725	10,725	—	—
County Police body Armor Replacement Grant	8,339	8,339	8,339	—	—
Bus Rapid Transit Plan	300,000	300,000	300,000	—	—
2012 Homeland Security	335,204	335,204	335,204	—	—
Disabled Recreation Opportunities	15,000	15,000	15,000	—	—

(continued)

## COUNTY OF BERGEN

## Statement of Expenditures

## Current Fund

Year Ended December 31, 2012

	Appropriations			Expended	
	Budget	Budget after modification	Paid or Charged	Reserved	Canceled
HUD Homeless Management System	\$ 85,900	85,900	85,900	—	—
HUD Supportive Housing program	93,068	93,068	93,068	—	—
Seniors Farmers Market Nutrition	2,000	2,000	2,000	—	—
TriBoro Shuttle Service	150,000	150,000	150,000	—	—
Comprehensive Cancer Control (7/1/12-6/30/13)	132,763	132,763	132,763	—	—
Drunk Driving Enforcement	21,262	21,262	21,262	—	—
Emergency Management Funding	120,000	120,000	120,000	—	—
Domestic Violence Intervention Services	441,913	441,913	441,913	—	—
State Criminal Alien Assistance	85,378	85,378	85,378	—	—
State Criminal Alien Assistance	432,540	432,540	432,540	—	—
Shelter Support Grant	301,924	301,924	301,924	—	—
Tuberculosis Control Program (7/1/12-6/30/12)	223,658	223,658	223,658	—	—
Jobs Access/ Reverse Commute- (1/1/12-12/31-13)	60,000	60,000	60,000	—	—
Special Child Health Care	9,085	9,085	9,085	—	—
Hmis-Cd Homeless management information	21,475	21,475	21,475	—	—
Election Assistance Program	12,849	12,849	12,849	—	—
NJ Historical Commission Operating Grant	20,714	20,714	20,714	—	—
Sheriff's Body Armor Replacement program	38,247	38,247	38,247	—	—
Susan G Kormen - Client transportation	4,312	4,312	4,312	—	—
Sub regional Internship Program	15,000	15,000	15,000	—	—
County Environmental Health Program (07/1/12-6/30/13)	249,331	249,331	249,331	—	—
Personal Attendant Services -Camden County	41,202	41,202	41,202	—	—
New freedom Mobilty Management	80,000	80,000	80,000	—	—
Community Emergency Response Team	2,500	2,500	2,500	—	—
UASI - Security Initiative	298,000	298,000	298,000	—	—
UASI - EOC Enhancement	300,000	300,000	300,000	—	—
USAI - INVESTMENT Project	345,000	345,000	345,000	—	—
<i>Total Public and Private Programs</i>	<u>29,477,581</u>	<u>29,477,581</u>	<u>29,477,581</u>	—	—
TOTAL	<u>397,426,491</u>	<u>398,076,491</u>	<u>386,372,924</u>	<u>11,456,067</u>	<u>247,500</u>
Detail:					
Salaries and Wages	147,219,248	148,698,748	147,177,197	1,521,551	—
Other Expenses (Including contingent)	<u>250,207,243</u>	<u>249,377,743</u>	<u>239,195,727</u>	<u>9,934,516</u>	<u>247,500</u>
Capital Improvements					
Capital Improvement Fund	725,000	725,000	725,000	—	—
Acquisition of Office Equipment	<u>100,000</u>	<u>100,000</u>	<u>48,127</u>	<u>51,873</u>	—
Total Capital Improvements	<u>825,000</u>	<u>825,000</u>	<u>773,127</u>	<u>51,873</u>	—

(continued)



COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2012

	Appropriations		Expended		
	Budget	Budget after modification	Paid or Charged	Reserved	Canceled
County Debt Service					
Payment of Bond principal:					
State Aid-County College Bonds	\$ 2,685,000	2,685,000	2,685,000	—	—
Vocational School Bonds	4,998,000	4,998,000	4,770,000	—	228,000
Other Bonds	30,118,976	30,118,976	29,934,000	—	184,976
Interest on Bonds:					
State Aid-County College Bonds	847,050	847,050	733,077	—	113,973
Vocational School Bonds	2,261,321	2,261,321	2,213,514	—	47,807
Other Bonds	21,926,688	21,926,688	20,011,559	—	1,915,129
Other Bonds					
Interest on Notes	750,000	750,000	100,769	—	649,231
Green Trust Program:					
Loan Repayments for Principal and Interest	500,000	500,000	314,191	—	185,809
Total County Debt Service	<u>64,087,035</u>	<u>64,087,035</u>	<u>60,762,110</u>	<u>—</u>	<u>3,324,925</u>
Public Employees' Retirement System	9,300,000	9,300,000	9,286,829	13,171	—
Social Security System (O.A.S.I.)	11,915,908	11,265,908	11,150,806	115,102	—
Unemployment compensation insurance-(NJSA 43:21-3)	650,000	650,000	650,000	—	—
Police and Firemen's Retirement System	15,500,000	15,500,000	15,444,836	55,164	—
Define Contribution retirement Program (DCRP)	40,000	40,000	27,377	12,623	—
Total Statutory Expenditures	<u>37,405,908</u>	<u>36,755,908</u>	<u>36,559,848</u>	<u>196,060</u>	<u>—</u>
Total General Appropriations	<u>\$ 499,744,434</u>	<u>499,744,434</u>	<u>484,468,009</u>	<u>11,704,000</u>	<u>\$ 3,572,425</u>
Adopted Budget		\$ 486,989,311	\$ 398,347,931		Cash Disbursed
Added by N.J.S.A. 40A:4-87		<u>12,755,123</u>			Transferred from Regular Trust Fund
Modified Budget		<u>\$ 499,744,434</u>	(4,030,000)		Motor Vehicle Fines
			8,687,100		Encumbrances
			51,280,397		Self Insurance Trust Fund
			725,000		Capital Fund Appropriations
			<u>\$ 29,477,581</u>		Res. for Federal and State Grants
			<u>484,468,009</u>		

See accompanying notes to financial statements.

## COUNTY OF BERGEN

## Balance Sheet

## Trust Funds

December 31, 2012 and 2011

Assets	Ref.	2012	2011
<b>Regular Trust Fund:</b>			
Cash	B-1	\$ 81,549,189	91,775,253
Accounts Receivable	B-2	9,646	26,025
Due from Community Development Trust Fund	B-23	22,500	22,500
		<u>81,581,335</u>	<u>91,823,778</u>
<b>Self-insurance Trust Fund:</b>			
Cash	B-1	6,101,705	3,904,810
Due from Current Fund	B-12	---	927,405
		<u>6,101,705</u>	<u>4,832,215</u>
<b>Community Development Trust Fund</b>			
Cash	B-1	2,058,532	1,813,718
Due from US Department of Housing & Urban Development - Letters of Credit	B-13	26,629,647	32,508,336
HOME Improvement Program Mortgage Receivable	Contra	9,630,788	9,681,211
Small Business Loans	Contra	203,743	215,773
HOME Investment Mortgages	Contra	9,218,254	9,218,254
American Dream Mortgages	Contra	16,819,754	15,657,801
Principal on American Dream Mortgages	Contra	113,500	113,500
Accounts Receivable - Recover Fees - Court Order	B-15	9,850	9,850
		<u>64,684,068</u>	<u>69,218,443</u>
		<u>\$ 152,367,108</u>	<u>165,874,436</u>
<b>Liabilities and Reserves</b>			
<b>Regular Trust Fund:</b>			
<b>Reserve for Dedicated Revenue:</b>			
Motor Vehicle Fines and Road Openings	B-3	\$ 3,954,894	3,753,716
Weight and Measures	B-5	358,592	377,599
Miscellaneous Trust Accounts	B-6	14,235,857	12,920,161
Reserve for Encumbrances	B-9	712,417	451,348
Contracts Payable	B-10	45,865,607	43,108,532
Road Permit Deposits	B-4	400,290	350,750
Open Space Trust Fund	B-7	2,015,015	7,152,675
Prosecutor's Trust Funds	B-8	14,038,663	23,708,997
		<u>81,581,335</u>	<u>91,823,778</u>
<b>Self-insurance Trust Fund:</b>			
Reserve for Self-insurance Trust Fund	B-11	5,976,996	4,684,850
Contracts Payable	B-11	124,709	147,365
		<u>6,101,705</u>	<u>4,832,215</u>
<b>Community Development Trust Fund:</b>			
Reserve for Expenditures	B-14	22,901,149	28,073,606
HOME Improvement Mortgages - Principal	B-16	1,884,024	2,553,978
HOME Improvement Mortgages - Interest	B-17	2,126,167	1,975,776
Due to Regular Trust Fund		22,500	22,500
<b>Reserve for:</b>			
HOME Improvement Program Mortgages Receivable	Contra	9,630,788	9,681,211
Small Business Loans	Contra	203,743	215,773
HOME Investment Mortgages	Contra	9,218,254	9,218,254
American Dream Mortgages	Contra	16,819,754	15,657,801
Principal on American Dream Mortgages	Contra	113,500	113,500
Program Income	B-18	1,061,197	1,151,473
Small Business Loans - Application Fees	B-19	100	100
Small Business Loans - Principal	B-20	483,054	471,663
Small Business Loans - Interest	B-21	49,365	48,903
Interest on HOME Improvement Mortgage Investments	B-22	34,032	33,905
First Time Home Buyer Down Payment Act		136,441	---
		<u>64,684,068</u>	<u>69,218,443</u>
		<u>\$ 152,367,108</u>	<u>165,874,436</u>

See accompanying notes to financial statements.

## COUNTY OF BERGEN

## Balance Sheet

## General Capital Fund

December 31, 2012 and 2011

<b>Assets</b>	<b>Ref.</b>	<b>2012</b>	<b>2011</b>
Cash	C-2,C-3	\$ 37,064,073	27,338,906
Infrastructure Trust Loan Receivable	C-14	170,639	873,351
NJ DOT Receivable	C-11	500,000	8,103,000
Deferred charges to future taxation unfunded	C-7	313,319,369	248,239,891
Deferred charges to future taxation funded	C-5	515,522,564	493,926,943
		<u>829,512,572</u>	<u>751,143,185</u>
		<u>\$ 866,576,645</u>	<u>778,482,091</u>
<b>Liabilities, Reserves and Fund Balance</b>			
Encumbrances payable	C-4, C-8	\$ 64,573,607	60,938,047
Improvement authorizations:			
Funded	C-8	34,136,672	36,291,267
Unfunded	C-8	251,199,651	186,159,712
Reserve for Arbitrage Rebate	C-13	89,032	330,247
Reserve for Preliminary Costs	C-15	1,434	1,434
General Serial Bonds	C-9	509,252,000	486,681,000
Green Trust Loan	C-12	1,061,998	1,350,613
Environmental Infrastructure Trust Loan Payable	C-16	5,208,566	5,895,330
Capital Improvement Fund	C-6	114,425	165,425
Fund balance	C-1	939,260	669,016
		<u>\$ 866,576,645</u>	<u>778,482,091</u>

There were bonds and notes authorized but not issued at December 31, 2012 and 2011 of \$313,319,369 and \$248,239,891 respectively (Exhibit C-10).

See accompanying notes to financial statements.

COUNTY OF BERGEN

Statement of Fund Balance

General Capital Fund

Years ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Balance, Beginning of year	\$ <u>669,016</u>	<u>2,150,404</u>
Increased by:		
Premium on sale of bonds	74,390	107,531
Improvement authorizations canceled	—	65,230
Outside funding for bonded projects	<u>855,854</u>	<u>445,851</u>
	<u>930,244</u>	<u>618,612</u>
	1,599,260	2,769,016
Decreased by budget appropriation	<u>660,000</u>	<u>2,100,000</u>
Balance, End of year	\$ <u><u>939,260</u></u>	<u><u>669,016</u></u>

See accompanying notes to financial statements.

**Exhibit D**

**COUNTY OF BERGEN**

**Statement of General Fixed Assets**

**General Fixed Asset Account Group**

**December 31, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
Land	\$ 525,654,588	523,807,509
Improvements	291,144,118	291,199,118
Equipment	<u>99,168,138</u>	<u>91,453,399</u>
Total fixed assets	<u>\$ 915,966,844</u>	<u>906,460,026</u>

See accompanying notes to financial statements.

# COUNTY OF BERGEN

## Notes to Financial Statements

December 31, 2012

### (1) *Summary of Significant Accounting Policies*

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

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

#### *Scope of Financial Statements*

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

#### *Reporting Entity*

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

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

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

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

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

In April 1995, the State adopted a law that gives the County Executive the authority to veto the minutes of a Utility Authority, Sewerage Authority and Improvement Authority. Based on this law and the criteria set forth in GASB Statement 14, this change would require the financial statement of

# COUNTY OF BERGEN

## Notes to Financial Statements

December 31, 2012

the Bergen County Utilities Authority, the Northwest Bergen County Utilities Authority and the Bergen County Improvement Authority to be blended into the County financial statements as opposed to being shown discretely. The audit reports of the above entities are available at each individual entities location.

### *Description of Funds*

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

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

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

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

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

### *Basis of Accounting*

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

- **Budgets and Budgetary Accounting** - an annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the State Division of Local Government Services, in accordance with N.J.S.A. 40A:4 et seq. Budgets are adopted on the same basis of accounting utilized for the preparation of the County's financial statements.
- **Grant Revenues** - Federal and State grants, entitlements or shared revenues received for purposes normally financed through the Current Fund are recognized when anticipated in the County's budget. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual

## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

- Expenditures - unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless canceled by the governing body. GAAP requires expenditures in the Current Fund, to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which should be recognized when due.
- Encumbrances - contractual orders at December 31, are reported as expenditures through establishment of reserve for encumbrances. Encumbrances do not constitute expenditures or liabilities under GAAP.
- Appropriation Reserves - are available until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriations reserves are recorded as additions to income. Appropriation reserves are not established under GAAP.
- Compensated Absences -- expenditures relating to obligations for unused vested accumulated vacation and sick pay are not recorded until paid. GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the operating funds and the remaining obligations be recorded as a long-term obligations.
- Interfunds -- advances from the Current Fund are reported as interfunds receivable with offsetting reserves, which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfunds receivable in the other funds are not offset by reserves. Under GAAP, interfunds receivable are not recorded through operations.
- Deferred Charges to Future Taxation -- Funded and Unfunded -- Upon the authorization of capital projects, the County establishes deferred charges for the cost of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or non-funding of the authorized cost of capital projects. According to the N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit, to repay the debt. Annually, the County raises the debt requirements for that particular year in the current budget. As the funds are raised by taxation, the deferred charges are reduced. GAAP does not require the establishment of deferred charges to future taxation and records proceeds of debt issued as revenue.
- Improvement Authorizations -- in the General Capital Fund represent the unexpended balance of an ordinance appropriation and is similar to the unexpended portion of the budget in the Current Fund. GAAP does not recognize these amounts as liabilities.
- General Fixed Assets -- N.J.A.C. 5:30-5.6 codifies Technical Accounting Directive No. 89-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from GAAP, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. It also requires the County to place a value on all fixed assets put into service, to maintain a subsidiary 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



## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, are not capitalized.

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

#### ***Basic Financial Statements***

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

#### **(2) Long-Term Debt**

##### ***Summary of Municipal Debt***

The Local Bond Law, N.J.S.A. 40A:2, governs the issuance of bonds to finance general municipal and utility capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the county are general obligation bonds, backed by the faith and credit of the County. Bond Anticipation Notes, which are issued to temporarily finance capital projects, must be paid off within ten years or retired by the issuance of bonds.

##### ***General Serial Bonds Payable***

The County has outstanding at December 31, 2012 various general serial bond debt issues. The following table is a summary of the activity for such debt during the year ended December 31, 2012 and the short term liability for each issue:

**COUNTY OF BERGEN**

Notes to Financial Statements

December 31, 2012

Summary of General Serial Bonds Activities

Description	Balance December 31, 2011	Increase	Decrease	Balance December 31, 2012	Principal Due by December 31, 2013
BCIA Governmental Loan Revenue Bonds					
Issued 03/15/2002	\$ 510,000	—	510,000	—	—
General Improvement Bonds					
Issued 04/01/2002	3,005,000	—	3,005,000	—	—
College Bonds					
Issued 04/01/2002	305,000	—	305,000	—	—
School Bonds					
Issued 04/01/2002	238,000	—	238,000	—	—
BCIA Governmental Loan Revenue Bonds					
Taxable Series 2003A, Issued 03/15/2003	10,259,000	—	9,664,000	595,000	595,000
BCIA Governmental Loan Revenue Bonds					
Taxable Series 2003A, Issued 03/15/2003	959,000	—	916,000	43,000	43,000
BCIA Governmental Loan Revenue Bonds					
Taxable Series 2003A, Issued 03/15/2003	1,311,000	—	1,062,000	249,000	249,000
General Improvement Bonds					
Issued 09/01/2003	22,581,000	—	19,431,000	3,150,000	3,150,000
School Bonds					
Issued 09/01/2003	3,364,000	—	2,889,000	475,000	475,000
College Bonds					
Issued 09/01/2003	108,000	—	50,000	58,000	58,000
General Obligation Refunding Bonds					
Issued 10/01/2003	6,150,000	—	1,575,000	4,575,000	1,550,000
School Bonds					
Issued 10/15/2004	7,750,000	—	1,600,000	6,150,000	1,575,000
General Improvement Bonds					
Issued 10/15/2004	21,111,000	—	1,700,000	19,411,000	2,000,000
School Bonds					
Issued 10/15/2004	9,200,000	—	800,000	8,400,000	900,000
County College Bonds					
Issued 10/15/2004	3,049,500	—	385,000	2,664,500	385,000
County College Bonds (County College Bond Act, P.L. 1971, c72) Issued 10/15/2004	3,049,500	—	385,000	2,664,500	385,000
General Improvement Bonds					
Issued 11/15/2005	32,095,000	—	2,750,000	29,345,000	3,100,000
Special Services/Vocational School Bonds					
NJ School Bond Reserve Act	2,500,000	—	550,000	1,950,000	600,000
General Improvement Bonds					
Issued 10/15/2006	32,449,000	—	2,000,000	30,449,000	2,250,000
Special Services/Vocational School Bonds					
NJ School Bond Reserve Act	6,701,000	—	550,000	6,151,000	575,000
General Improvement Bonds					
Issued 10/15/2007	37,905,000	—	2,400,000	35,505,000	2,600,000
Special Services/Vocational School Bonds					
Issued 10/15/2007	8,030,000	—	585,000	7,445,000	610,000
County College Bonds					
Issued 10/15/2007	4,385,000	—	450,000	3,935,000	475,000
State Aid County College Bonds					
Issued 10/15/2007	4,385,000	—	450,000	3,935,000	475,000
Mini Bonds					
Issued 12/21/2007	650,000	—	—	650,000	—

**COUNTY OF BERGEN**

Notes to Financial Statements

December 31, 2012

Summary of General Serial Bonds Activities (continued)					
Description	Balance December 31, 2011	Increase	Decrease	Balance December 31, 2012	Principal Due by December 31, 2013
<b>General Obligation Bonds</b>					
Issued 11/01/2008	41,583,000	—	2,750,000	38,833,000	2,800,000
<b>School Bonds</b>					
Issued 11/01/2008	15,712,000	—	1,050,000	14,662,000	1,150,000
<b>County College Bonds</b>					
Issued 11/01/2008	2,425,000	—	230,000	2,195,000	240,000
<b>State Aid County College Bond</b>					
Issued 11/01/2008	2,425,000	—	230,000	2,195,000	240,000
<b>Hospital Bonds</b>					
Issued 11/01/2008	11,001,000	—	775,000	10,226,000	800,000
<b>Mini Bonds</b>					
Issued 12/12/2008	610,000	—	—	610,000	—
<b>General Improvement Bonds</b>					
Issued 11/01/09	74,802,000	—	3,050,000	71,752,000	3,300,000
<b>Special Services Vocation School Bonds</b>					
Issued 11/01/2009	5,823,000	—	300,000	5,523,000	325,000
<b>Hospital Bonds</b>					
Issued 11/01/09	3,893,000	—	225,000	3,668,000	235,000
<b>General Improvement Bonds</b>					
Issued 11/01/2010	45,565,000	—	1,900,000	43,665,000	2,100,000
<b>Vocational School Bonds</b>					
Issued 11/01/2010	4,857,000	—	300,000	4,557,000	310,000
<b>County College Bonds</b>					
Issued 11/01/2010	1,082,000	—	100,000	982,000	105,000
<b>State Aid County College Bonds</b>					
Issued 11/01/2010	1,081,000	—	100,000	981,000	105,000
<b>County Taxable Bonds, Series B</b>					
Issued 11/01/2010	13,117,000	—	1,270,000	11,847,000	1,370,000
<b>General Improvement Bonds</b>					
Issued 12/01/2011	43,048,000	—	1,600,000	41,448,000	1,600,000
<b>School Bonds</b>					
Issued 12/01/2011	3,025,000	—	15,000	2,875,000	150,000
<b>County Taxable Bonds</b>					
Issued 12/01/2011	2,332,000	—	300,000	2,032,000	300,000
<b>General Improvement Refunding</b>					
Issued June 5, 2012	—	15,830,000	60,000	15,770,000	—
<b>Vocational Schools Refunding</b>					
Issued June 5, 2012	—	2,330,000	10,000	2,320,000	—
<b>Vocational Schools</b>					
Issued Dec. 1, 2012	—	10,000,000	—	10,000,000	600,000
<b>General Improvement</b>					
Issued Dec. 1, 2012	—	35,800,000	—	35,800,000	1,500,000
<b>County Taxable Bonds</b>					
Issued Dec. 1, 2012	—	5,600,000	—	5,600,000	400,000
<b>County College Bonds</b>					
Issued June 15, 2012	—	4,250,000	—	4,250,000	350,000
<b>State Aid County College Bonds</b>					
June 15, 2012	—	4,250,000	—	4,250,000	350,000
<b>BCIA Government Loans Taxable</b>					
May 1, 2012	—	9,744,000	—	9,744,000	179,000
<b>BCIA Government Loans Taxable</b>					
Vocational Schools					
Issued May 1, 2012	—	876,000	—	876,000	25,000
<b>BCIA Government Loans Taxable</b>					
BD of Social Services					
Issued May 1, 2012	—	941,000	—	941,000	15,000
	<u>\$ 486,681,000</u>	<u>89,621,000</u>	<u>67,050,000</u>	<u>509,252,000</u>	<u>39,024,000</u>

**COUNTY OF BERGEN**

Notes to Financial Statements

December 31, 2012

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

<u>Principal and Interest Repayment Schedule as of December 31, 2012</u>			
<u>Year Ending</u>			
<u>December 31,</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 56,282,148	\$ 39,024,000	\$ 17,258,148
2014	56,605,966	40,791,000	15,814,966
2015	57,266,095	42,605,000	14,661,095
2016	57,604,372	44,338,000	13,266,372
2017	58,218,329	46,100,000	12,118,329
2018-2022	236,432,650	200,474,000	35,958,650
2023-2027	101,027,273	92,872,000	8,155,273
2028	3,147,060	3,048,000	99,060
	<u>\$ 626,583,893</u>	<u>\$ 509,252,000</u>	<u>\$ 117,331,893</u>

***Summary of Statutory Debt Condition – Annual Debt Statement***

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .46%. The Equalized Valuation Basis on the County at December 31, 2012 is \$169,600,390,461.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Green Trust and Environmental Loans	\$ 6,270,564	\$ —	\$ 6,270,564
Serial and Term Bonds	509,252,000	42,051,000	467,201,000
Authorized but not Issued - General Bonds and Notes	313,319,369	—	313,319,369
Bonds Issued and Authorized but Not Issued by Another Public Entity - Guaranteed by the County	447,988,000	447,988,000	—
	<u>\$ 1,276,829,933</u>	<u>\$ 490,039,000</u>	<u>\$ 786,790,933</u>

Net Debt of \$786,791,933 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$169,600,390,461 equals .46%.

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

2% of Equalized Valuation Basis	\$ 3,392,007,809
Net Debt	786,791,933
Excess Borrowing Power	2,605,215,876

***Loans Payable***

Green Trust Loan Payable

The County has received four Green Trust Loans originally totaling \$5,527,670, with an interest rate of 2%. Principal and interest payments are due semi-annually until maturity on 2016. Two payments totaling \$288,615 in principal and \$25,576 in interest were made during the year ended December 31,

**COUNTY OF BERGEN**

Notes to Financial Statements

December 31, 2012

2012. The outstanding balance at December 31, 2012 and 2011 is \$1,061,998 and \$1,350,613, respectively. Payments due within the year ended December 31, 2013 total \$314,191 of which \$294,416 is principal and \$19,775 is interest.

Principal and Interest Repayment Schedule as of December 31, 2013

<u>Year Ending</u> <u>December 31,</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 314,191	294,416	19,775
2014	314,191	300,334	13,857
2015	314,191	306,370	7,821
2016	162,541	160,878	1,663
	\$ <u>1,105,114</u>	<u>1,061,998</u>	<u>43,116</u>

Environmental Infrastructure Trust Loan Payable

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

The first component is a Trust Loan in the original amount of \$3,675,000 with a variable interest rate. Principal payments are due annually on August 1 and interest payments are due semi-annually on February 1 and August 1. Payments totaling \$136,390 in interest and \$215,000 in principal were made during the year ended December 31, 2012. The outstanding balance at December 31, 2012 and 2011 is \$2,835,000 and \$3,060,000, respectively. Payments due within one year, or during the fiscal year ended December 31, 2013, and total \$358,740 of which \$230,000 is principal and \$128,740 is interest.

The second component is a Fund Loan in the original amount of \$3,708,149, with no interest due. Principal payments are due semi-annually on February 1 and August 1. Payments totaling \$257,976 in principal were made during the year ended December 31, 2012. The outstanding balance at December 31, 2012 and 2011 is \$2,373,566 and \$2,835,330, respectively. Payments due within one year, or during the fiscal year ended December 31, 2012 total \$256,084, which consists entirely of principal.

Principal and Interest Repayment Schedule as of December 31, 2012

<u>Year Ending</u> <u>December 31,</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 614,824	486,084	128,740
2014	618,166	497,476	120,690
2015	620,497	508,447	112,050
2016	616,212	516,662	99,550
2017	618,890	533,090	85,800
2018-2022	2,967,557	2,666,807	300,750
	\$ <u>6,056,146</u>	<u>5,208,566</u>	<u>847,580</u>

## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

#### (3) *Pension Plans*

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

##### *State-Managed Pension Plans*

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

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

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

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

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

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

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

The contribution policy is set by laws of the State of New Jersey. Contributions made by employees in PERS for the years ended December 31, 2012 and 2011 were 6.64% and 5.5% of their base wages, each

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2012

year. Contributions made by employees in PFRS for the years ended December 31, 2012 and 2011 were 10% and 8.5% of their wage, each year. Employers are required to contribute at an actuarially determined rate. The County contributions for the past years were as follows:

<u>Year Ended</u>	<u>PERS</u>	<u>PFRS</u>	<u>DCRP</u>
2012	\$ 9,286,829	\$ 15,444,836	\$ 27,377
2011	8,933,690	17,561,110	8,979
2010	7,153,308	14,809,112	1,782

In March 2003, the County, through its Improvement Authority, issued \$15,799,000 in County Guaranteed Governmental Loan Revenue Bonds, Taxable to retire the present value of the unfunded accrued liability for early retirement system incentive benefits previously granted to the State. The Bonds were made up of \$11,894,000 for the County, \$1,054,000 for the Board of Social Services and \$2,851,000 for the Vocational School. The 2003 Bonds were refunded in 2012 to reduce the interest rate on the outstanding debt. For the years ended December 31, 2012 and 2011, the payable amount of these bonds combined was \$11,561,000 and \$12,529,000, respectively.

***Defined Contribution Retirement Program***

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

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

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

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

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

## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

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

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

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

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

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

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

#### *Significant Legislation*

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



**COUNTY OF BERGEN**

Notes to Financial Statements

December 31, 2012

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

- New members of the PERS hired on or after June 28, 2011 (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of ¼ of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the PERS is increased from age 63 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011 (Tier 3 members), will be 60% instead of 65% of the member's final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years.
- Increases in active member contribution rates. PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an addition 1% phased-in over 7 years; PFRS active member rates increase from 8.5% to 10%. For fiscal year 2012, the member contribution rates will increase in October 2011. The phase-in of the additional incremental member contribution rates for PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be a least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

**(4) Bonds and Notes Authorized But Not Issued**

At December 31, 2012 and 2011, The County has authorized but not issued Bonds and Notes of \$313,319,369 and \$248,239,887 respectively, in the General Capital Fund.

The following activity related to bonds and notes authorized not issued occurred during the calendar year ended December 31, 2012

<u>Beginning</u> <u>Balance</u>	<u>2012</u> <u>Authorizations</u>	<u>2012</u> <u>Debt Issues</u>	<u>Other</u> <u>Reductions</u>	<u>Ending</u> <u>Balance</u>
\$248,239,889	\$159,010,000	\$89,621,000	\$4,717,098	\$313,319,367

**(5) Fund Balances Appropriated**

Fund Balances at December 31, 2012 and 2011 which were appropriated and included in 2013 and 2012 County budgets were \$18,000,000 and \$18,325,000 respectively.

**(6) Appropriation Transfer Relating to the CAP Law**

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

## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

#### **(7) *Deferred Compensation Plans***

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

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

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

#### **(8) *Potential Liability for Accrued Sick and Vacation Time***

Employees accrue sick time at the rate of 15 days per year. The time remains accrued until used. At time of retirement, the accrued unused sick time is used as a basis for calculating terminal leave as follows: present hourly rate times one-half unused accrued sick leave, to a maximum of \$15,000 to \$25,000 depending on the employee's title within their existing contract. The potential terminal leave liability for persons eligible, who are 60 years of age or older, or 10 or more years of services, as of December 31, 2012 and 2011 was \$12,770,959 and \$12,726,482, respectively.

Employees accrue vacation time at the rate of 15 days per year for the first five years of service and 30 days per year thereafter. The time remains accrued for two years; it must be used or it is lost. Terminated employees are paid for accrued time at the current rate. The value of accrued vacation time as of December 31, 2012 and 2011 was \$7,206,135 and \$7,019,865, respectively. No provision is made in the financial statements for the accrued value of terminal leave and vacation time. In accordance with state regulations these amounts have not been expensed or recorded as a liability.

#### **(9) *Clearing Account***

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

## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

#### **(10) Pending Litigation**

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

##### Shirley Williams v. County of Bergen, et al.

This matter is venued in the United States District Court and was served on February 22, 2013. This is a claim by the mother of Malik Williams, decedent, who was involved in an incident on December 10, 2011 which resulted in Mr. Williams being shot and killed by an officer employed by the Bergen County Police department and an officer employed by the City of Garfield Police Department. This matter is in the very early stages of discovery with answers to the complaints being recently filed. The notice of Claim that was filed references a claim for damages in the amount of one hundred fifty million dollars for civil rights violations.

##### Miltner/Aurienma v. The County of Bergen

This matter is venued in the Superior Court of New Jersey, Bergen County. This is a claim by two (2) former employees of the Department of Human Services who allege that they were harassed by a fellow employee who is no longer employed by the County of Bergen. Ms. Miltner is deceased and Ms. Aurienma is no longer employed by the County. To date, a settlement demand has only been made by Ms. Miltner in the amount of \$900,000.00. This matter is also being handled by outside counsel and discover is ongoing.

##### Bergen Regional Medical Center Litigation

On January 9, 2012, the Authority commenced litigation against the Manager seeking certain information concerning the operations of the Hospital and asserting certain claims of a contractual and fiduciary nature. On March 28, 2012, the Authority filed an amended complaint in the case asserting tort claims against the Manger and others in connection with capital improvements that had been performed at the Hospital. On April 10, 2012, the County filed a motion to intervene I the litigation as a plaintiff, which motion is still pending. On June 12, 2012, the Manger filed its answer to the amended complaint, together with a Counterclaim and Third-Party Complaint against the Authority, the County Adjuster and the County seeking, among other things, damages in the amount of \$16,500,000 for failure to perform capital improvements, as well as other claims for damages. Answers to the Manger's Counterclaim and Third-Party Complaint were filed by the Authority (July 6, 2012), the County Adjuster (September 18, 2012), and the County (November 18, 2012). The Authority, County and County Adjuster intend to vigorously defend against these claims. However, it is impossible to predict with any certainty the outcome of this litigation and its impact, if any, on the Authority or the County or the financial condition of the Authority or the County. On September 26, 2012 and September 27, 2012, the Authority filed its Third Amended Complaint and Fourth Amended Complaint, asserting additional claims against the manager for conversion of certain funds and failure to maintain the Hospital. On November 8, 2012, the County filed an Intervening Complaint against the Manager, seeking much of the same relief sought by the Authority.

## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

Borough of Paramus v. County of Bergen, Bergen County Improvement Authority, Solomon Health Group, L.L.C., and Bergen Regional Medical Center, L.P.,

Docket No. 011397-2008, Tax Court of New Jersey, Docket No. 000531-2009, Docket No. 000623-2010 and Docket No. 001563-2011

The principal issue in this case requires a determination by the Court as to whether certain real property, Lot 1 in Block 6402 on the Tax Assessment Map of the Borough of Paramus, the 62.88 campus of Bergen Regional Medical Center which is owned by the County (whose property is tax exempt), which was leased by defendant County to defendant BCIA (whose property is tax exempt), and which was in turn subleased by defendant BCIA to defendant Solomon Health Group, L.L.C. ("Solomon") and its successor in interest, defendant Bergen Regional Medical Center, L.P. ("BRMCLP") (which latter are for-profit entities and whose properties are not tax exempt), continues to be exempt from taxation under New Jersey law. Section 2.4(e) of the Lease and Operating Agreement between the Authority, as lessor, and Manager, as lessee, provides that in the event the real property being managed by Bergen Regional Medical Center (which was formerly known as Bergen Pines) becomes subject to taxation, the management fee payable by the Authority shall be increased by the amount of such tax.

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

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

#### **(11) Property Tax Calendar**

Property tax revenues are collected, from individual municipalities, in quarterly installments due February 15, May 15, August 15, and November 15. The amount of tax levied includes the amount required in support of the County's annual budget. The County has 100% collection rate. The County's tax levy for December 31, 2012 and 2011 was \$358,524,718 and \$351,980,788, respectively.

#### **(12) Property and Equipment Acquired by Subgrantees**

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

Exceptions are for property and equipment valued at \$5,000 or less or held for 20 years or more. The estimated value of property and equipment acquired with CDBG funds as of December 31, 2012 and 2011 are \$28,245,654 and \$23,275,783, respectively, based upon information provided by the subgrantee.

#### **(13) Mortgages Receivable**

The County operates a HOME Improvement Program through its Community Development Block Grant. Qualified homeowners apply for lines of credit, and improvement loans against these lines of

**COUNTY OF BERGEN**

Notes to Financial Statements

December 31, 2012

credit are secured by mortgages on the improved property. Mortgage payments by homeowners are considered program income.

**(14) Cash and Cash Equivalents and Investments**

**Deposits**

All bank deposits as of the balance sheet date are entirely insured or collateralized by a collateral pool maintained by public depositories as required by the Governmental Unit Deposit Protection Act (see Note 1 Cash and Investments). Bank deposits are classified as to credit risk. Deposits exposed to custodial credit risk if they are not covered by depository insurance and the deposits are:

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

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

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. The county does not have a deposit policy for custodial credit risk. As of December 31, 2012 and 2011, none of the County's bank balances of \$185,424,883 and 178,368,978, respectively, was exposed to custodial credit risk.

As of December 31, 2012 and 2011, the County's deposits are summarized as follows:

	2012	2011
Insured – FDIC	\$ 2,500,000	\$ 2,575,878
Insured – GUDPA	172,500,706	168,447,191
NJARM	10,424,176	7,345,909
	<u>\$ 185,424,883</u>	<u>\$ 178,368,978</u>

**Investments**

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

- Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America.
- Government money market mutual funds.
- Any obligation that a federal agency or an federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other factor.

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### Notes to Financial Statements

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- Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located.
- Bonds or other obligations having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of Treasury for investment by local units.
- Local government investment pools.
- Deposits with the State of New Jersey Cash Management Fund established pursuant to section A-1 of P.L. 1977, c. 281 (C.52:18A-90.4).
- Agreements for the purchase of fully collateralized securities if:
  - (a) the underlying securities are permitted investments pursuant to the first and third bullets on the preceding page, (b) the custody of collateral is transferred to a third party, (c) the maturity of the agreement is not more than 30 days, (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c. 236 (C.17:9-41) and (e) a master repurchase agreement providing for the custody and security of collateral is executed.

#### ***Interest Rate Risk***

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

#### ***Concentration of Credit Risk***

The County places no limit on the amount they may invest in any one issuer. New Jersey Statutes 40A:5-15.1(a) limits municipal investments to those specified, and as summarily identified below. The County invests funds in the NJARM Program. Investments in this fund at December 31, 2012 consisted primarily of U.S. Government and Agency Obligations (49%), Collateralized Repurchase Agreements (43%). The Joint Account has not provided or obtained any legally binding guarantees to support the value of the shares.

#### ***NJARM Program***

The NJARM Program is a financial services organization created and run exclusively for New Jersey municipalities, authorities, schools and other local and regional governmental types entities. The Program was designed to help achieve excellence in the governmental unit's investment program. Created a joint trust investment under the Interlocal Services Act, NJARM provides participants with investment and arbitrage rebate compliance services for both bond proceeds and general operating funds. The program is a means for local governments in the State to invest collectively the proceeds of taxable and tax-exempt borrowings and other funds on hand. As of December 31, 2012 and 2011, the County has a balance of \$10,424,176 and \$7,345,909, respectively, in the NJARM program.

As of December 31, 2012 and 2011, the County's investments are recorded in the financial statements and have been recorded at the carrying amount. The difference between the carrying amount and market value is not material to the financial statements.

# COUNTY OF BERGEN

## Notes to Financial Statements

December 31, 2012

### **(15) Interfund Balances and Activities**

Balances due to/from other funds at December 31, 2012 consist of the following:

\$571,397 Due from the Federal and State Grant Fund to the Current Fund for grants received.  
\$22,500 Due to Regular Trust from Community Development Trust Fund

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

### **(16) Leases**

The County leases various buildings located in Hackensack, Lodi and Garfield. The total rent expense for all leases for 2012 and 2011 was \$453,720 and \$494,963, respectively.

### **(17) Contracts Payable**

Current Fund contracts payable balance for 2012 and 2011 in the amount of \$6,338,507 and \$3,811,192, respectively does not represent the liability due to vendors and employees for payment of goods or services received by the County. Included in this amount are contracts issued for the purchase of goods and services that have not yet been received.

### **(18) Reserve for Arbitrage**

The County of Bergen has obtained the services of Public Financial Management, Inc (PFM) to calculate and monitor the arbitrage requirements for certain bond issues. The applicable arbitrage yield requirements is derived from IRS Form 8038-G prepared by Bond Counsel. Reserves have been established in the Capital Fund in accordance with the calculations. As of December 31, 2012 and 2011 the reserve was \$89,032 and \$330,247, respectively.

### **(19) Bergen County Lease Banc Program**

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

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

The Authority (the "lessor") developed its Program in order to access the greatest number of bidders of governmental leases in the tax-exempt market. Under the Program, no bonds would be involved. The Authority, as lessee, would enter into a lease with a successful bidder to provide financing for the capital equipment, and as lessor (although this master lease would designate the Authority as title participant (the "sublessee"), whereby the Local Government would make lease payments under the

## COUNTY OF BERGEN

### Notes to Financial Statements

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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.

#### **(20) County Administration Building**

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

Bergen County will make annual rent payments of approximately \$4.8 million to EDA from 2011 through the end of the term in 2026 and will own the complex for \$1 at the end of the lease. Although greater than past rent due to the 103,000 square foot increase in space over the previous leased location, the rent per square foot of \$18.22 includes furniture, fixtures, and equipment and is very competitive with current market rents. Further, the rent amount is flat and fixed for the term of the lease with no future rent increase. Also, the County consolidated into the facility, various other divisions that were located at remote sites. The County fully maintains and operates the complex.

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

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



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### Notes to Financial Statements

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

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

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

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

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

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

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

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

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

## COUNTY OF BERGEN

### Notes to Financial Statements

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

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

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

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

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

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

## COUNTY OF BERGEN

### Notes to Financial Statements

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

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

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

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

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

## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

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

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

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

There is in existence (under a Promissory Note dated March 1998 from Solomon to the Authority) an accounts receivable loan by the Authority to the Manger under which there is due from the manager to the Authority the sum of \$27,134,945 ("Accounts Receivable Loan"). That amount is the actual amount of revenues which were earned by the County as the result of its operation of the Hospital prior to March 15, 1998, and paid over to the Manger as a portion of Additional Revenues. The Accounts Receivable Loan matures on March 14, 2020, which is three (3) years after the Lease Term Closing Date (March 14, 2017) under the Authority Lease and Operating Agreement. The Accounts Receivable Loan is non-interest bearing through March 14, 2020, which is three (3) years after the Lease Term Closing Date (March 14, 2012) under the Authority Lease and Operating Agreement. The Accounts Receivable Loan is non-interest bearing through March 14, 2014. From and after March 15, 2014 to maturity, interest shall accrue at 50% of the increase in CPI for the prior Loan Year and such interest shall be paid on March 15 of each subsequent Loan Year for interest accrued with respect to the prior Loan Year.

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

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

## COUNTY OF BERGEN

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

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

- (a) to cause the County to be responsible to compensate the manger (within 60 days after the receipt by the County of the Manger's invoices) in accordance with the applicable N.J. Medicaid Guidelines and DRG, as published in N.J.A.C. Title 10, Chapter 10 (the Medicaid Rules"), for the "actual costs" of the Manager's providing at Bergen Pines services to:
  - (i) "Inmates" of the Bergen County Jail;
  - (ii) "State" inmates;
  - (iii) Patients brought to the Hospital by municipal police officers (or other local law enforcement units) rather than Sheriff's officers;
  - (iv) Inmates for whose services another reimbursement source or third party payer made a partial payment for services; and
  - (v) Patients for whom a court ordered either a psychiatric evaluation or a commitment or any other medical treatment or diagnostic service; such compensation by the county to be considered an outside source of revenue and not to be deposited into the Authority's operating account; provided, however, that the Manger shall be required to seek all available reimbursement for the cost of its scare to inmates, provided that the county takes all necessary actions, including (a) any necessary pre-certifications or other pre-admission approvals (including pre-certification of State prisoners/inmates), (b) full cooperation with the Manager and (c) provision of all necessary information to the Manager on a timely basis and
- (b) To cause the Manager (as a regional provider of Psychiatric Services and at the request of the BCIA) to provide psychiatric treatment and/or services for inmate residents at other counties' jails and at New Jersey State Correctional Facilities, provided, however, that (notwithstanding the other provisions of Section 3.10 pursuant to which the county is required to pay for the Manager's rendering of services to inmates) the costs of providing such psychiatric treatment to such out-of-county inmates (including the costs associated with security) shall be the sole responsibility of the Manager and all revenues deriving from such services shall be paid to and retained by the Manger; and provided further that the Manager need not provide such services if the Manager's cost of providing same (including the costs of security) exceeds the revenues received for such services.

#### **(22) Inmate Medical Services**

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

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Notes to Financial Statements

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**(23) Risk Management**

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

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

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

For the years ended December 31, 2012 and 2011, the County has expended a total of \$69,594,175 and \$ 67,642,337 for the above programs. Post-employment health benefits are also included for eligible retirees.

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

***New Jersey Unemployment Compensation Insurance***

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

December 31,	Interest Earnings/County or Employee Contributions	Amount Reimbursed	Ending Balance
2011	\$ 926,309	\$ 1,029,779	\$ 365,149
2011	612,415	1,184,780	468,617
2010	1,562,269	822,119	1,040,982

**(24) Post Retirement Benefits**

***Plan Description***

# COUNTY OF BERGEN

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

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

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

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

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

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

### *Funding Policy*

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

### *Actuarial Valuation Results*

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

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

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

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

**COUNTY OF BERGEN**

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

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

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

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

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

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

**Actuarial Assumptions and Methods**

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



## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

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

Regarding medical benefit assumptions, the County's actuarial valuation elected to use age-banded incurred claims costs based on the claims costs used by the New Jersey State Health Benefits Program since the Traditional Indemnity Plan which primarily covers County retirees is similar in design to the State Health Benefits Traditional Plan. However, there were adjustments to reflect County medical and prescription drug claims experience and demographics. In addition, surviving spouses and direct-bill employees identified under 'plan description' above contribute 100% of the medical coverage cost and therefore, it was concluded by the actuary these groups have no direct or implicit subsidy which is required to be considered in measuring the County's post-employment benefit liabilities.

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

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

#### **(25) *Open Space, Recreation, Farmland and Historic Preservation Trust Fund***

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

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

During 1999 the County established a Trust Fund for the above. As of December 31, 2012 and 2011, the fund had a balance of \$44,457,271 and \$47,307,273, respectively.

Included in the balance as of December 31, 2012 and 2011, is \$42,424,641 and \$40,180,623 in contracts payable set aside for various municipalities in the County.

## COUNTY OF BERGEN

### Notes to Financial Statements

December 31, 2012

#### **(26) Overpeck Park**

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

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

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

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

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

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

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

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

#### **(27) Subsequent Events**

A subsequent event is an event or transaction occurring after the balance sheet date, but before the financial statements are either issued or available to be issued. A review of County operating activity

**COUNTY OF BERGEN**

Notes to Financial Statements

December 31, 2012

has been performed to identify events that provide evidence about conditions that did not exist as of the balance sheet date; instead, they arose subsequent to that date.

On May 7, 2013, the County sold \$39,285,000 of General Improvement Refunding Bonds of 2013, Series A to advance refund \$15,211,000 General Improvement Bond of 2004 maturing in the years 2015 through 2019; \$6,500,000 Special Services/ Vocational School Bonds of 2004 maturing in the years 2015 through 2019; and \$18,545,000 general Improvement Bonds of 2005 maturing in the years 2016 through 2019 . The refunding resulted in a \$2,485,538 total reduction in debt service for the years 2013 through 2019.

On June 1, 2013 the County issued \$1,500,000 of College Bonds pursuant to the County College Bond Act of P.L. 1971. C12. The bonds mature on June 1, 2014 through 2018 with interest rates ranging from 1.0% to 2.00%.

**(28) Fixed Assets**

The following is a summary of the General Fixed Assets as of December 31, 2012 and 2011

	<u>Balance</u> <u>Dec 31, 2011</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
Land	\$ 523,807,509	1,889,879	42,800	525,654,588
Buildings	291,199,118	—	55,000	291,144,118
Machinery and Equipment	91,453,399	7,926,589	211,850	99,168,138
	<u>906,460,026</u>	<u>9,816,468</u>	<u>309,650</u>	<u>915,966,844</u>

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

**ADDITIONAL FINANCIAL INFORMATION**

## COUNTY OF BERGEN

## Schedule of Cash - Treasurer

## Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>53,536,289</u>
Increased by receipts:	
2012 Tax Levy	358,524,718
Revenue Accounts Receivable	90,323,624
Miscellaneous revenue Not Anticipated	13,297,360
Other Reserves	115,883,883
Due to Federal and State Grant Fund	30,266,565
Imprest and Change Funds	48,700
Capital Surplus Transferred	660,000
Reserve for Grants - Unappropriated	94,012
Added/Omitted Collected	506,623
Prepaid County Taxes	<u>80,241</u>
	<u>609,685,726</u>
	<u>663,222,015</u>
Decreased by disbursements:	
Other Charges to Income	39,581
Budget Appropriations	398,347,931
Other Reserves	116,020,054
Due to Federal and State Grant Fund	32,709,659
Imprest and Change Funds	49,700
Due from General Capital Fund	725,000
Self-Insurance Trust Fund Appropriations Paid	45,257,802
Miscellaneous Receivable	2,035
Appropriation Reserves	11,314,333
Contracts Payable	<u>103,309</u>
	<u>604,569,404</u>
Balance, December 31, 2012	\$ <u>58,652,611</u>

COUNTY OF BERGEN

Schedule of 2012 Tax Levy - Realized Revenue

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$	—
Increased by 2012 Tax Levy		<u>358,524,718</u>
		358,524,718
Decreased by Cash Collection		<u>358,524,718</u>
Balance, December 31, 2012	\$	<u>—</u>

## COUNTY OF BERGEN

## Schedule of Revenue Accounts Receivable

## Current Fund

Year ended December 31, 2012

	Balance Dec. 31, 2011	Accrued in 2012	Collected in 2012	Balance Dec. 31, 2012
<i>Local Revenues:</i>				
Register of Deeds	\$ —	3,276,854	3,276,854	—
Surrogate	—	549,185	549,185	—
Sheriff	—	1,803,508	1,803,508	—
Interest on Investments and Deposits	—	594,337	594,337	—
Park Fees and Revenue	—	8,544,364	8,544,364	—
Realty Transfer Fees	—	4,331,482	4,331,482	—
State of NJ - Court Lease	—	119,174	119,174	—
Election Ballot Printing	—	1,140,473	1,140,473	—
Reimbursement from State of NJ for State Prisoners held in County Jails	—	31,552	31,552	—
Bergen Regional Medical Center	—	240,000	240,000	—
Police and Fire Academy Fees	—	93,376	93,376	—
Reimbursement for In-Kind Grants	—	1,801,486	1,801,486	—
Animal Shelter Contracts	—	782,042	782,042	—
Animal Center - Other Fees	—	119,990	119,990	—
Shared Services Health Agreements	—	1,692,414	1,692,414	—
Bergen County Health Care Center	—	9,076,375	9,076,375	—
Shared Services Health Agreements - Kearney	—	60,000	60,000	—
Shared Services Health Agreements - 40 Passaic Street	—	570,544	570,544	—
Interlocal- Prosecutor's Office MOU	—	36,075	36,075	—
Interlocal- Interboro Regional Communications Network	—	290,000	290,000	—
<b>Total Local Revenues</b>	<b>—</b>	<b>35,153,231</b>	<b>35,153,231</b>	<b>—</b>
<i>State Aid:</i>				
County College Bonds	—	1,778,849	1,778,849	—
<i>State Assumptions of Costs:</i>				
Social and Welfare Services (c.66, P.L. 1990):				
Division of Youth and Family Services	—	2,521,974	2,521,974	—
Supplemental Social Security Income	—	748,553	748,553	—
Psychiatric Facilities (e.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases	—	7,861,657	7,861,657	—
Mentally Retarded	—	26,254,228	26,254,228	—
Board of County Patients in State and Other Institutions				
Current Year	—	8,468	8,468	—
Prior Years	—	1,307	1,307	—
DDD Assessment Program	—	534,649	534,649	—
<b>Total State Assumptions of Costs</b>	<b>—</b>	<b>37,930,836</b>	<b>37,930,836</b>	<b>—</b>

(continued)

COUNTY OF BERGEN

Schedule of Revenue Accounts Receivable

Current Fund

Year ended December 31, 2012.

	Balance Dec. 31, 2011	Accrued in 2012	Collected in 2012	Balance Dec. 31, 2012
<i>Other Special Items:</i>				
Added and Omitted Taxes	\$ —	624,591	624,591	—
Capital Surplus	—	660,000	660,000	—
Justice Center Parking	—	592,910	592,910	—
Motor Vehicle Surplus - Trust Fund	—	2,900,000	2,900,000	—
Bergen County Improvement Authority	—	1,397,615	1,397,615	—
Shared Services Pension Agreement	—	345,930	345,930	—
INS Inmates	—	5,032,280	5,032,280	—
Public Health Priority Funding	—	1,969,441	1,969,441	—
Shared Services - 911 Agreements	—	60,000	60,000	—
Register of Deeds - P.L. 2001 C370 2,90	—	2,996,254	2,996,254	—
Surrogate - P.L. 2001 C370	—	451,261	451,261	—
Sheriff - P.L. 2001 C370	—	147,750	147,750	—
Shared Services Police Services	—	287,096	287,096	—
Medicare Part D Reimbursement	—	1,358,932	1,358,932	—
Interlocal - 911 Agreement- Ridgefield	—	200,000	200,000	—
Housing Authority Lease	—	186,000	186,000	—
Interlocal - 911 Agreement- Lodi	—	200,000	200,000	—
Interlocal - 911 Agreement- Leonia	—	154,998	154,998	—
Total Other Special Items	—	<u>19,565,058</u>	<u>19,565,058</u>	—
	\$ —	<u>94,427,974</u>	<u>94,427,974</u>	—
Cash Receipts			\$ 90,323,624	
Added/Omitted Taxes:				
Prior Year Prepaid	\$	37,727		
Current Year Collections		<u>506,623</u>		
			544,350	
Revenues Anticipated from Capital Fund			660,000	
Revenues Anticipated from Trust Fund			<u>2,900,000</u>	
			<u>\$ 94,427,974</u>	



## COUNTY OF BERGEN

## Schedule of Miscellaneous Revenues Not Anticipated

## Current Fund

Year ended December 31, 2012

Medical Examiner - Autopsy Protocol	\$	1,736
Drain Connect - Site Plan		2,400
JTPA/PIC Reimbursements		19,000
Prosecutor's Miscellaneous		98,298
Sale of Plans and Specs		19,515
Cafeteria - Concession		39,189
Insurance Claims		211,803
Port Authority of NY & NJ		8,903
Bail Bond Forfeitures		201,960
Employee ID/Parking Tax		250
Various Rental Income		5,500
Heavy Hauling		575
Sale of Computer Time - Data Processing		2,190
Sheriff Work Release Program		131,214
JINS Shelter Revenue		42,549
Phone Reimbursement		58
State Aid - Office on Aging		58,000
Housing Authority - Computer Service		6,000
Reimbursement - Indirect Costs		410,136
Filing Fees - Construction Board		3,650
Vending Machine Commissions		14,619
Health Department Misc.		4
Prior Year Credit		3,793,586
Miscellaneous		1,811
Rental Income - 284 Hackensack Ave		31,200
Recycling Revenue		9,865
Sheriff Miscellaneous Revenue		33,760
Police Department		6,920
Rent - Center for Mental Health		90,002
DPW - Motor Fuel Income		169,335
New Jersey - Insurance Franchise Tax		47,743
Sale of County Assets		374,983
Cash Contributions - In Lieu of Construction		128,796
ADV - Client Fees		14,912
Employee Jury Duty Reimbursement		5
Lawsuit Settlements		1,512,274

(continued)

## COUNTY OF BERGEN

## Schedule of Miscellaneous Revenues Not Anticipated

## Current Fund

Year ended December 31, 2012

Scrap Metal	\$	15,482
Vocational School Interest		1,500,000
Miscellaneous Police Services		418,995
Sick Leave Refunds		260
Subdivision Fees		152,865
General Services Reimbursements		24,854
County Clerk - Court Division		460,052
Judicial Vehicle Maintenance Services		10,583
General Court Fees		36,315
Title IV - D SS Reimbusemetn		570,722
Judicial - Mail Room Services		362,686
Accrued interest on Bond Sale		23,967
Central Municipal Court		1,806,421
FEMA Reimbursements		320,348
Open Public Record Fees		853
9-1-1 Dispatch Service		87,423
Savers Program Donations		7,845
Consumer Affairs Fines		300
Payment in Leiu of Taxes		4,648
	\$	<u>13,297,360</u>

## COUNTY OF BERGEN

## Schedule of Other Reserves

## Current Fund

Year ended December 31, 2012

	* Balance, Dec. 31, 2011	Cash Received	Cash Disbursed	Balance, Dec. 31, 2012
Federal Withholding	\$ (117,049)	21,915,477	21,874,957	(76,529)
Social Security	—	8,313,226	8,313,226	—
New Jersey Withholding	(4,592)	6,204,790	6,205,239	(5,041)
Unemployment Insurance	1,800	295,673	275,000	22,473
Public Employees' Retirement System	790,207	6,592,391	6,796,591	586,007
PERS Contributory Insurance	28,951	379,118	383,058	25,011
Public Employees - Supplemental Annuity	4,898	(4,898)	—	—
Defined Contribution Retirement Program	4,556	4,709	9,169	96
Police and Firemen's Retirement System	449,766	9,655,943	9,329,410	776,299
Police and Firemen's Supplemental Annuity	(614)	2,967	3,216	(863)
Garnishees	630	672,476	672,644	462
United Fund Deductions	2	(2)	—	—
Savings Bond	20	(20)	—	—
VBS Benefits	—	13,586	13,586	—
Deferred Compensation	(312)	5,172,617	5,172,602	(297)
Colonial Insurance	1,831	757,532	757,832	1,531
Provident Union Life and Disability Insurance	8	4,106	4,100	14
Credit Union	163	4,164,842	4,164,842	163
Vacation Advancements	—	786	786	—
Prudential Budget Plan - Life Insurance (Bergen Pines)	203	2,493	2,493	203
Earned Income Credit	(16,779)	16,779	—	—
JNESO Technical	11,307	(11,307)	—	—
Disability Insurance	—	302,772	302,772	—
Boston Mutual Life Deductions	—	14,479	14,479	—
Employees Labor Union #1	3,024	428,285	428,361	2,948
PBA Dues #49	—	85,807	85,807	—
Dues - PBA Local #134 - Sheriff's Office	(27)	242,921	242,921	(27)
Dues - PBS Local #221 - Prosecutor's Office	46	71,861	71,861	46
Medical and Dependent Reimbursement	10,979	19,589	15,884	14,684
Ameriflex	19,698	169,794	198,156	(8,664)
CWA	(40)	12,214	12,214	(40)
Dues - Local #108 - Parks Department	—	25,746	25,746	—
NJ Family Leave Insurance	1,053	55,654	54,833	1,874
Employee 1.5 Benefit Contribution	—	3,005,463	3,005,463	—
Realty Transfer Fees Due State	—	46,434,742	46,434,742	—
Due to State - Closed Grant	501,008	247,773	560,946	187,835
Parks - Sales Tax Due	558	55,317	55,261	614
Parks - Easy Go Golf Cart	1	324,672	321,067	3,606
Clean-Up Fees - Parks Department	134,711	233,510	210,790	157,431
NJ Motor Fuel Tax	3,972	—	—	3,972
	<u>\$ 1,829,979</u>	<u>115,883,883</u>	<u>116,020,054</u>	<u>1,693,808</u>

COUNTY OF BERGEN

Schedule of Due to/ (from) Federal and State Grant Fund

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>1,046,308</u>
Increased by:	
Grant Proceeds Received in Current Fund	30,266,565
Grants Transferred from 2012 Budget Appropriations	29,477,581
Grant receivables canceled	1,832,007
Transfers from Reserve for Grants - Unappropriated	<u>825,389</u>
	<u>62,401,542</u>
	<u>63,447,850</u>
Decreased by:	
Grant Expenditures Paid by Current Fund	22,895,632
Grant Encumbrances/Contracts Paid by Current Fund	9,814,027
Grant reserves canceled	1,832,007
Grant Revenue Accrued in 2012	<u>29,477,581</u>
	<u>64,019,247</u>
Balance, December 31, 2012	\$ <u><u>(571,397)</u></u>

## COUNTY OF BERGEN

## Schedule of Imprest and Change Funds

## Current Fund

Year ended December 31, 2012

	Balance	Funds	Funds Returned		Balance
	Dec. 31, 2011		Established	Cash	Transfers
Division of Special transportation	\$ —	200	200	—	—
Office of County Counsel	—	750	750	—	—
Division of County Police	—	500	500	—	—
Division of Data Processing Department	—	150	150	—	—
Division of Public Safety Education	—	400	400	—	—
General Services Department	—	400	400	—	—
Health Department	—	600	600	—	—
Division of Mental Health - Network	—	1,000	1,000	—	—
Intergovernmental Relations Admin. Research	—	200	200	—	—
Bergen County Jail Annex	—	400	400	—	—
Medical Examiner	—	250	250	—	—
Mosquito Control	—	200	200	—	—
Office on Aging	—	500	500	—	—
Division of Planning Board	—	200	200	—	—
Prosecutor's Office	—	500	500	—	—
Division of Operations - DPW	—	200	200	—	—
Purchasing Department	—	350	350	—	—
Sheriff's Office	—	500	500	—	—
Social Services	—	300	300	—	—
Superintendent of Elections	—	100	100	—	—
Superintendent of Schools	—	100	100	—	—
Parks' Office	—	700	700	—	—
Office for Children	—	750	750	—	—
Family Guidance	—	900	900	—	—
Emergency Management	—	150	150	—	—
Board of Elections	—	100	100	—	—
Alternative to Domestic Violence	—	300	300	—	—
Office on Disabled	—	150	150	—	—
Central Municipal Court	—	100	100	—	—
Treasurer's Petty Cash	—	30,000	30,000	—	—
County Clerk - Registry	100	—	—	—	100
County Clerk - Naturalization Office	10	—	—	—	10
Animal Shelter - Change Fund	25	—	—	—	25
County Clerk - General	200	—	—	—	200
Rockleigh Golf Course	—	1,500	1,500	—	—
Orchard Hill Golf Course	—	750	750	—	—
Overpeck Golf Course - Change Fund	310	1,000	—	—	1,310
Darlington Golf Course	200	2,000	2,000	—	200
Golf Reg/Gift Certificates - Change Fund	125	—	—	—	125
Surrogate's Court Fees - Change Fund	100	—	—	—	100
Bus - Pass Change Fund	100	—	—	—	100
Central Municipal Court - Change Fund	300	—	—	—	300
Van Saun Carousel	—	2,500	2,500	—	—
Valley Brook Golf Club	—	1,000	1,000	—	—
	<u>\$ 1,470</u>	<u>49,700</u>	<u>48,700</u>	<u>—</u>	<u>2,470</u>

COUNTY OF BERGEN

Schedule of Due from General Capital Fund

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$	<u>          —</u>
Increased by:		
Capital Fund Balance Anticiapted as revenue		660,000
Budget Appropriations Transferred to Capital		<u>725,000</u>
		<u>1,385,000</u>
Decreased by:		
Capital Fund Surplus Transferred to Current		660,000
Capital Imprpovement Fund Budget Appropriation		<u>725,000</u>
		<u>1,385,000</u>
Balance, December 31, 2012	\$	<u>          —</u>

COUNTY OF BERGEN

Schedule of Due from Trust Fund

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011 (Due to)	\$ <u>(927,405)</u>
Increased by:	
Motor Vehicle Fines:	
Appropriations Offset from Trust	4,050,000
Revenues Anticipated from Trust	2,900,000
Disbursed to Self-Insurance Trust Fund	<u>45,257,802</u>
	<u>52,207,802</u>
	51,280,397
Decreased by:	
Budget Appropriations Due to Trust	<u>51,280,397</u>
Balance, December 31, 2012	\$ <u><u>—</u></u>

COUNTY OF BERGEN

Schedule of Miscellaneous Receivable

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>19,521</u>
Increased by:	
Due from Vendors	<u>2,035</u>
Balance, December 31, 2012	\$ <u><u>21,556</u></u>

Analysis of Balance

Due from Vendors	\$ 17,691
Treasurer's Petty Cash	<u>3,865</u>
	\$ <u><u>21,556</u></u>



## COUNTY OF BERGEN

## Schedule of Reserve for State and Federal Grants - Unappropriated

Current Fund

Year ended December 31, 2012

	Balance Dec. 31, 2011	Transferred to 2012 Budget	Received	Balance Dec. 31, 2012
Body Armor Grant - County Police	\$ 8,339	8,339	8,293	8,293
Body Armor Grant - Prosecutor	10,725	10,725	11,446	11,446
Body Armor Grant - Sheriff	38,247	38,247	38,153	38,153
Citizens Corps - Emergency response	2,500	2,500	—	—
Special Child Health Care	1,610	1,610	—	—
Mental health Board Administration	—	—	3,000	3,000
Historic Commission	—	—	17,607	17,607
Non-Public School Nursing	—	—	15,513	15,513
Unified Child Care	763,968	763,968	—	—
	<u>\$ 825,389</u>	<u>825,389</u>	<u>94,012</u>	<u>94,012</u>

COUNTY OF BERGEN

Schedule of Added and Omitted Taxes

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$	586,864
Increased by 2012/2013 Added and Omitted Tax Levy		<u>690,075</u>
		<u>1,276,939</u>
Decreased by:		
2011 Receivable collected		506,623
Prepaid County Taxes applied		<u>80,241</u>
		<u>586,864</u>
Balance, December 31, 2012	\$	<u><u>690,075</u></u>

## COUNTY OF BERGEN

## Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2012

	Balance Dec. 31, 2011	Balance after transfers	Contracts Payable	Paid or charged	Unexpended balances lapsed
<i>Legislative Branch</i>					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 1,513	1,513	—	—	1,513
Clerk of the Board:					
Salaries and Wages	2,637	2,637	—	—	2,637
Other Expenses	176,842	186,347	7,355	(15,744)	194,736
<b>Total Legislative Branch</b>	<b>180,992</b>	<b>190,497</b>	<b>7,355</b>	<b>(15,744)</b>	<b>198,886</b>
<i>Executive Branch</i>					
County Executive:					
Salaries and Wages	15,309	15,309	—	—	15,309
Other Expenses	1,446	2,719	84	2,195	440
<b>Total County Executive</b>	<b>16,755</b>	<b>18,028</b>	<b>84</b>	<b>2,195</b>	<b>15,749</b>
<i>Department of Administration and Finance</i>					
Division of Treasury:					
Salaries and Wages	1,725	1,725	—	—	1,725
Other Expenses	7,455	7,502	—	2,092	5,410
Division of Fiscal Operations:					
Salaries and Wages	6,121	6,121	—	—	6,121
Other Expenses	142,263	1,171,864	275,457	877,710	18,697
Division of Personnel:					
Salaries and Wages	1,309	1,309	—	—	1,309
Other Expenses	19,764	20,663	—	3,304	17,359
Division of Purchasing:					
Salaries and Wages	7,594	7,594	—	—	7,594
Other Expenses	10,798	12,899	—	3,900	8,999
Division of Data Processing:					
Salaries and Wages	1,137	1,137	—	—	1,137
Other Expenses	128,473	155,009	14,324	52,834	87,851
Division of Risk Management:					
Other Expenses	985,328	987,123	—	987,036	87
Workers' Compensation	1,650	—	—	—	—
Central Municipal Court:					
Salaries and Wages	2,372	2,372	—	—	2,372
Other Expenses	16,401	23,140	2,973	8,194	11,973
Salary Adjustment	23,000	303,000	303,000	—	—
Termination Pay					
Salaries and Wages	8,310	8,310	—	—	8,310
Out-of-Country College Reimbursement	63,344	63,344	—	32,447	30,897
<b>Total Department of Administration and Finance</b>	<b>1,427,044</b>	<b>2,773,112</b>	<b>595,754</b>	<b>1,967,517</b>	<b>209,841</b>
<i>Department of Health</i>					
Division of Public Health:					
Salaries and Wages	3,272	3,272	—	—	3,272
Other Expenses	69,865	91,512	—	80,302	11,210
Bergen County Health Care Center:					
Salaries and Wages	52,259	42,259	—	—	42,259
Other Expenses	220,149	644,013	22,084	480,349	141,580
Division of Mental Health:					
Salaries and Wages	37,821	2,821	—	—	2,821
Other Expenses	996	996	—	328	668
Aid to Mental Health:					
Other Expenses	10,000	328,861	—	318,861	10,000
Public Health Priority Funding:					
Other Expenses	10,131	13,001	427	10,880	1,694

(continued)

## COUNTY OF BERGEN

## Schedule of Appropriation Reserves

## Current Fund

Year Ended December 31, 2012

	Balance Dec. 31, 2011	Balance after transfers	Contracts Payable	Paid or charged	Unexpended balances lapsed
<b>Shared Services Health Agreements:</b>					
Salaries and Wages	\$ 13	13	—	—	13
Other Expenses	504	1,321	—	1,307	14
<b>Division of Animal Center:</b>					
Salaries and Wages	13,118	13,118	—	—	13,118
Other Expenses	70,107	117,910	2,081	68,531	47,298
<b>Total Department of Health</b>	<b>488,235</b>	<b>1,259,097</b>	<b>24,592</b>	<b>960,558</b>	<b>273,947</b>
<b>Department of Human Services:</b>					
<b>Division of Family Guidance:</b>					
Salaries and Wages	23,095	23,095	—	—	23,095
Other Expenses	101,544	227,907	8,250	215,796	3,861
<b>Division of Community Services:</b>					
Salaries and Wages	188,549	68,549	—	26,090	42,459
Other Expenses	214,986	1,530,786	254,990	1,058,044	217,752
<b>Division of Aging:</b>					
Salaries and Wages	27,008	2,008	—	—	2,008
Other Expenses	93,191	95,325	295	54,093	40,937
<b>Total Department of Human Services</b>	<b>648,373</b>	<b>1,947,670</b>	<b>263,535</b>	<b>1,354,023</b>	<b>330,112</b>
<b>Department of Law:</b>					
Salaries and Wages	5,188	5,188	—	—	5,188
Other Expenses	8,297	12,778	533	9,291	2,954
<b>Mental Patients in State Institutions:</b>					
Other Expenses - County Share	196,339	196,339	—	187,074	9,265
<b>Total Department of Law</b>	<b>209,824</b>	<b>214,305</b>	<b>533</b>	<b>196,365</b>	<b>17,407</b>
<b>Department of Public Safety</b>					
<b>Division of Police:</b>					
Salaries and Wages	1,086	1,086	—	—	1,086
Other Expenses	17,462	89,067	8,167	74,543	6,357
<b>Division of Weight &amp; Measures:</b>					
Salaries and Wages	1,975	1,975	—	—	1,975
Other Expenses	1,165	1,537	—	372	1,165
<b>Division of the Medical Examiner:</b>					
Salaries and Wages	9,023	9,023	—	—	9,023
Other Expenses	4,796	83,284	37,652	44,716	916
<b>Division of Emergency Management:</b>					
Salaries and Wages	1,203	1,203	—	—	1,203
Other Expenses	59,593	247,939	38,206	191,945	17,788
<b>Division of Law and Public Safety:</b>					
Salaries and Wages	1,924	1,924	—	—	1,924
Other Expenses	22,681	72,735	20,491	47,472	4,772
<b>Total Department of Public Safety</b>	<b>120,908</b>	<b>509,773</b>	<b>104,516</b>	<b>359,048</b>	<b>46,209</b>
<b>Department of Public Works</b>					
<b>Division of General Services:</b>					
Salaries and Wages	7,193	7,193	—	—	7,193
Other Expenses	799,103	2,059,204	820,342	770,556	468,306
<b>Division of Administration:</b>					
Salaries and Wages	5,961	5,961	—	—	5,961
Other Expenses	1,954	2,045	—	178	1,867
<b>Division of Operations:</b>					
Salaries and Wages	25,668	5,668	—	—	5,668
Other Expenses	149,586	1,189,338	220,955	502,926	465,457
<b>Division of Engineering:</b>					
Salaries and Wages	3,557	3,557	—	—	3,557
Other Expenses	2,860	13,577	20	13,446	111

(continued)

## COUNTY OF BERGEN

## Schedule of Appropriation Reserves

## Current Fund

Year Ended December 31, 2012

	Balance Dec. 31, 2011	Balance after transfers	Contracts Payable	Paid or charged	Unexpended balances lapsed
Division of Mosquito Control:					
Salaries and Wages	\$ 5,976	5,976	—	—	5,976
Other Expenses	4,933	92,045	47,883	43,244	918
Total Department of Public Works	1,006,791	3,384,564	1,089,200	1,330,350	965,014
Department of Parks					
Division of Cultural and Historic Affairs:					
Salaries and Wages	2,620	2,620	—	—	2,620
Other Expenses	7,852	22,852	15,000	2,960	4,892
Division of Parks & Recreation:					
Salaries and Wages	8,135	8,135	—	—	8,135
Other Expenses	112,886	300,135	5,733	291,989	2,413
Total Department of Parks	131,493	333,742	20,733	294,949	18,060
Department of Planning and Economic Development					
Division of Construction Board Appeals:					
Salaries and Wages	1,421	1,421	—	—	1,421
Other Expenses	1,185	1,185	—	—	1,185
Division of Planning and Economic Development:					
Salaries and Wages	1,443	1,443	—	—	1,443
Other Expenses	24,437	41,671	10,818	14,478	16,375
Division of Transportation Planning:					
Other Expenses	1,000	182,000	181,000	—	1,000
Total Department of Planning and Economic Development	29,486	227,720	191,818	14,478	21,424
<i>Total Executive Branch</i>	4,078,909	10,668,011	2,290,765	6,479,483	1,897,763
<i>Educational Agencies</i>					
Office of the Superintendent of Schools:					
Salaries and Wages	3,472	3,472	—	—	3,472
Other Expenses	8,916	10,722	162	2,467	8,093
Bergen County Vocational Schools:					
Other Expenses	483,285	483,285	—	483,285	—
Bergen County Community College:					
Other Expenses	1,935,434	1,935,434	—	1,935,434	—
Bergen County Special Services School:					
Other Expenses	503,507	503,507	—	503,507	—
<i>Total Educational Agencies</i>	2,934,614	2,936,420	162	2,924,693	11,565
<i>Constitutional Officers</i>					
Office of the County Surrogate:					
Salaries and Wages	12,569	12,569	—	—	12,569
Other Expenses	4,725	9,260	727	8,528	5
Office of the County Clerk:					
Salaries and Wages	4,424	4,424	—	—	4,424
Other Expenses	146,230	919,878	58,877	781,119	79,882
Office of the County Prosecutor:					
Salaries and Wages	148,592	148,592	—	—	148,592
Other Expenses	11,652	546,059	81,549	139,899	324,611
Office of the County Sheriff:					
Salaries and Wages	36,109	36,109	36,109	—	—
Other Expenses	35,481	192,220	74,965	104,135	13,120
Bureau of Identification - Sheriff					
Salaries and Wages	864	864	864	—	—
Other Expenses	11,990	45,843	1,363	39,800	4,680
County Jail - Sheriff					
Salaries and Wages	356,131	356,131	356,131	—	—
Other Expenses	655,807	1,595,578	146,633	672,243	776,702
<i>Total Constitutional Officers</i>	1,424,574	3,867,527	757,218	1,745,724	1,364,585

(continued)

## COUNTY OF BERGEN

## Schedule of Appropriation Reserves

## Current Fund

Year Ended December 31, 2012

	Balance Dec. 31, 2011	Balance after transfers	Contracts Payable	Paid or charged	Unexpended balances lapsed
<i>Other Boards and Agencies</i>					
Board of Social Services-Welfare					
Supplemental Security Income-State Share	\$ —	—	—	—	—
Board of Taxation					
Salaries and Wages	2,583	2,583	—	—	2,583
Other Expenses	218	3,048	2,374	671	3
Board of Elections					
Salaries and Wages	6,777	6,777	—	—	6,777
Other Expenses	16,494	143,117	13,737	128,833	547
Superintendent of Elections					
Salaries and Wages	7,272	7,272	—	—	7,272
Other Expenses	1,755	4,672	2,760	324	1,588
Commissioner of Registration					
Salaries and Wages	4,037	4,037	—	—	4,037
Other Expenses	12,020	12,133	—	8,545	3,588
<i>Total Other Boards and Agencies</i>	<u>51,156</u>	<u>183,639</u>	<u>18,871</u>	<u>138,373</u>	<u>26,395</u>
TOTAL OPERATIONS	<u>8,670,245</u>	<u>17,846,094</u>	<u>3,074,371</u>	<u>11,272,529</u>	<u>3,499,194</u>
Detail:					
Salaries and Wages	1,081,365	1,151,365	696,104	26,090	429,171
Other Expenses (Including contingent)	7,588,880	16,694,729	2,378,267	11,246,439	3,070,023
Capital Improvements					
Acquisition of Office Equipment	20,843	96,527	54,000	21,684	20,843
Total Capital Improvements	<u>20,843</u>	<u>96,527</u>	<u>54,000</u>	<u>21,684</u>	<u>20,843</u>
Deferred Charges and Statutory Expenditures					
Contributions to:					
Public Employees' Retirement System	6,310	6,310	—	6,310	—
Social Security System (O.A.S.I.)	18,490	18,490	—	—	18,490
Police and Firemen's Retirement System	38,890	38,890	—	12,827	26,063
Define Contribution retirement Program (DCRP)	21,021	21,021	—	983	20,038
Total Statutory Expenditures	<u>84,711</u>	<u>84,711</u>	<u>—</u>	<u>20,120</u>	<u>64,591</u>
Total General Appropriations	<u>\$ 8,775,799</u>	<u>\$ 18,027,332</u>	<u>\$ 3,128,371</u>	<u>\$ 11,314,333</u>	<u>\$ 3,584,628</u>
Prior Year Encumbrances	\$ 9,251,534				
2011 Appropriation Reserve	8,775,799				
	<u>\$ 18,027,333</u>				

COUNTY OF BERGEN

Schedule of Contracts Payable

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ 3,811,192
Increased by:	
Transfer from 2011 Appropriation Reserves	<u>3,128,371</u>
	6,939,563
Decreased by:	
Cash Disbursements	103,309
Cancellation of Contracts Payable	<u>497,747</u>
	<u>601,056</u>
Balance, December 31, 2012	<u><u>\$ 6,338,507</u></u>

Analysis of Balance

<u>For Appropriations of Year Ended:</u>	<u>Amount</u>
December 31, 2000	\$ 5,509
December 31, 2006	17,588
December 31, 2008	328,244
December 31, 2009	1,643,325
December 31, 2010	1,215,470
December 31, 2011	<u>3,128,371</u>
	<u><u>\$ 6,338,507</u></u>

COUNTY OF BERGEN

Schedule of Encumbrances Payable

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ 9,251,534
Increased by Transfers from Budget Expenditures	<u>8,687,100</u>
	17,938,634
Decreased by Transfers to Appropriation Reserve	<u>9,251,534</u>
Balance, December 31, 2012	\$ <u><u>8,687,100</u></u>



**COUNTY OF BERGEN**

Schedule of Deferred Revenue

Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$	37,727
Increased by Prepaid County Taxes		<u>80,241</u>
		117,968
Decreased by 2011 Prepaid Taxes		<u>37,727</u>
Balance, December 31, 2012	\$	<u><u>80,241</u></u>

COUNTY OF BERGEN

Schedule of Due from/ (to) Current Fund

Federal and State Grant Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>1,046,308</u>
Increased by:	
2012 Budget Appropriations	29,477,581
Grant Funds Received in Current Fund	30,266,565
Grant receivables Canceled	1,832,007
Transfer from Reserve for Grants - Unappropriated	<u>825,389</u>
	<u>62,401,542</u>
	<u>63,447,850</u>
Decreased by:	
Encumbrances/Contracts Paid by Current Fund	9,814,027
Grant Revenue Realized	29,477,581
Grant reserves Canceled	1,832,007
Grant Expenditures Paid by Current Fund	<u>22,895,632</u>
	<u>64,019,247</u>
Balance, December 31, 2012	\$ <u><u>(571,397)</u></u>

**COUNTY OF BERGEN**

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Accrued in 2012	Received	Canceled	Balance, Dec. 31, 2012
Bergen County Regional Vision Plan	\$ 125,000	—	125,000	—	—
Hazardous Discharge Site Remediation	159,172	—	—	—	159,172
COPS - 2008 Technology Grant	195,312	—	195,312	—	—
2008 Homeland Security Grant	1,008,424	—	1,007,165	1,259	—
Venture Program	87,952	—	—	87,952	—
2008 Trail Grant	86,434	—	—	86,434	—
UASI - 2008 Detention Project	105,555	—	83,554	22,001	—
Oradell Water Works Grant	750,000	—	—	—	750,000
PARIS Grant	—	—	(53,389)	—	53,389
Subregional Studies Program	184,000	—	79,547	—	104,453
2009 Homeland security Grant	1,570,206	—	1,548,445	—	21,761
Venture Program grant	128,769	—	—	—	128,769
NJTPA - Local Safety Program	100,373	—	—	100,373	—
Making Appropriate Choices Program	22,429	—	—	—	22,429
Sheriff Housing Works Project	481,128	—	165,353	—	315,775
SR Citizen and Disabled Resident Transportation	8,785	—	6,434	2,351	—
Local Arts Program	12,680	—	12,680	—	—
Subregional Studies Program	92,943	—	36,484	—	56,459
NJDOT - Engineering & Feasibility	56,497	—	56,497	—	—
UASI - Major Incident Information Sharing	109,293	—	98,449	—	10,844
Election Assistance to Individuals with Disabilities	110,263	—	—	110,263	—
Detention Education Program	27,000	—	27,000	—	—
Unified Child Care Delivery System	110,745	—	(433,321)	544,066	—
Bioterrorism Preparedness Grant	76,263	—	—	76,263	—
COPS - 2010 technology Grant	900,000	—	99,360	—	800,640

(continued)

## COUNTY OF BERGEN

## Schedule of Federal and State Grant Receivable

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Accrued in 2012	Received	Canceled	Balance, Dec. 31, 2012
Energy Efficiency and Conservation Program	\$ 5,504,196	—	3,750,000	—	1,754,196
Local Government Energy Audit Project	62,640	—	62,640	—	—
Suspension Alternatives Program	5,000	—	5,000	—	—
State/Community Partnership	443,219	—	313,872	—	129,347
Homelesse Program	47,300	—	22,824	24,476	—
HUD Homeless Mangement Information System	1,760	—	—	1,760	—
Juvenile Accountability Incentive Grant	28,624	—	14,422	—	14,202
HMIS - CD Homeless Management Information	15,393	—	14,274	—	1,119
Disabled Meals on Wheels	2,484	—	2,484	—	—
Respite Care Program	46,936	—	26,083	—	20,853
Personal Assistnace Service	69,207	—	(46,988)	116,195	—
Area Plan Grant	234,795	—	234,795	—	—
US Marshall Task Force	654	—	—	654	—
2010 Homeland Secuirty Grant Program	1,340,976	—	148,408	—	1,192,568
Senior Citizen and Disabled Transportation Program	1,572,804	—	1,569,206	—	3,598
Route 17 Bottleneck Alternatives	1,500,000	—	708,631	—	791,369
VOCA Supplemental Grant	38,680	—	38,680	—	—
UASI - Investment Project	446,250	—	298,908	—	147,342
Megan's Law Grant	2,905	—	2,905	—	—
Spring House for Women	19,322	—	17,300	2,022	—
Sexual Assault Nurse Examiner	67,655	—	51,561	16,094	—
County Comprehensive Alcohol Program	587,741	—	482,950	104,791	—
IOLTA Fund Grant	6,650	—	6,650	—	—
Municipal Alliance Program	699,044	—	360,967	338,077	—
HUD - Supportive Housing	70,301	—	61,098	—	9,203
Victim Assistance Program (VOCA)	232,952	—	232,952	—	—

(continued)

## COUNTY OF BERGEN

## Schedule of Federal and State Grant Receivable

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Accrued in 2012	Received	Canceled	Balance, Dec. 31, 2012
Personal Attendant Service - Hudson County	\$ —	—	(1,692)	1,692	—
State Health Insurance Program	15,500	—	15,500	—	—
US Marshall - Vehicle Retrofit/Maintenance	2,080	—	—	2,080	—
Jobs Access/Reverse Commute	81,870	—	81,870	—	—
2011 Local Arts Program	13,694	—	13,694	—	—
Comprehensive Cancer Control	44,034	—	43,114	920	—
Bioterrorism Preparedness Program	80,000	—	—	80,000	—
Tuberculosis Control Program	173,862	—	129,125	—	44,737
Disabled Recreation Opportunities	30,900	—	30,858	42	—
Subregional Technical Studies Program	184,000	—	—	—	184,000
Subregional Transportation Planning Program	177,917	—	176,747	1,170	—
Subregional Support and Intern Program	15,000	—	10,844	4,156	—
Unified Child Care	202,520	—	166,801	35,719	—
Domestic Violence Response Coordinator	40,542	—	40,542	—	—
Victim Assistance Grant	12,700	—	12,700	—	—
Job Access and Reverse Communte	1,072	—	1,072	—	—
Work First NJ Administration	85,846	—	81,632	—	4,214
Sheriff IV-D Reimbursement Program	849,006	—	102,598	—	746,408
Early Intervention Program	1,003,806	—	999,779	4,027	—
Child Care Technology Grant	772	—	—	772	—
Gang, Gun & Narcotics Task Force	47,651	—	47,651	—	—
Bergen County Right to Know	21,869	—	21,869	—	—
County Environmental Health Grant	263,485	—	262,389	—	1,096
Victims of Alzheimer's Disease	45,162	—	20,470	24,692	—
Bioterrorism Preparedness Program	383,521	—	326,782	—	56,739
Westvale Park Development	123,461	—	123,461	—	—

(continued)

## COUNTY OF BERGEN

## Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Accrued in 2012	Received	Canceled	Balance, Dec. 31, 2012
Cancer Education and Early Detection	\$ 248,804	—	236,925	11,879	—
Case Management Program	99,106	—	97,313	1,793	—
County Environmental Health Program	39,536	—	39,536	—	—
Veteran's Transportation	26,000	—	26,000	—	—
Emergency Management Assistance	50,000	—	50,000	—	—
Venture Program Grant	602,915	—	602,915	—	—
Mental Health Law Project	246,898	—	246,898	—	—
US Marshal Task Force	17,000	—	17,000	—	—
Bergen county HIV Grant	79,691	—	26,260	—	53,431
2012 Comprehensive Community Project	70,000	—	56,075	13,925	—
State Community Partnership	—	850,429	421,453	—	428,976
Homeless	—	599,421	544,566	—	54,855
HUD Homeless Management Information	—	85,900	67,297	—	18,603
Human Services Advisory Council	—	66,073	66,073	—	—
Juvenile Accountability Incentive Grant	—	44,693	21,407	—	23,286
CD Homeless Management Information	—	21,475	14,956	—	6,519
Disabled Meals on Wheels	—	65,472	65,472	—	—
Respite Care Program	—	563,227	516,293	—	46,934
Personal Assistances Services	—	750,486	437,786	—	312,700
Crossroads Detention Alternatives	—	168,083	168,083	—	—
Domestic Violence Intervention Services	—	441,913	431,913	—	10,000
Medicaid Peer Grouping	—	1,900,034	1,900,034	—	—
Area Plan Grant	—	6,237,765	6,018,295	—	219,470
Sheriff Body Armor Replacement	—	38,247	38,247	—	—
Prosecutor Body Armor Replacement	—	10,725	10,725	—	—
County Police Body Armor Replacement	—	8,339	8,339	—	—

(continued)

## COUNTY OF BERGEN

## Schedule of Federal and State Grant Receivable

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Accrued in 2012	Received	Canceled	Balance, Dec. 31, 2012
Agressive Driving Enforcement	\$ —	25,000	13,300	11,700	—
Bergen County Drug Recognition Expert	—	25,000	19,964	—	5,036
Work First NJ DOL Administration	—	40,000	39,998	2	—
Personal Assistances Services - Hudson County	—	241,627	140,952	—	100,675
2011 State Criminal Alien Assistance	—	85,378	85,378	—	—
UASI EOC Enhancement	—	300,000	36,420	—	263,580
Senior Citizen & Disabled Transportation	—	1,912,365	—	—	1,912,365
2011 Homeland Security	—	640,471	—	—	640,471
Emergency Management Assitance	—	120,000	—	—	120,000
Unified Child Care (9/12)	—	1,678,756	1,678,756	—	—
Municipal Alliance	—	875,974	82,382	—	793,592
Triboro Shuttle Service	—	150,000	—	—	150,000
Mental Health Board Administration	—	12,000	12,000	—	—
Special Child Health Care	—	9,085	9,085	—	—
Shelter Support Grant	—	301,924	—	—	301,924
Innovations Program	—	125,200	125,200	—	—
KOMEN Client Transportation	—	4,312	4,312	—	—
County Comprehensive Alcohol program	—	1,089,033	742,799	—	346,234
Bergen County HIV/CTS	—	106,863	42,947	—	63,916
HUD Veteran's Supportive Housing	—	93,068	—	—	93,068
Historical Commission Grant	—	20,714	20,714	—	—
Sexual Assault Nurse Examiner	—	73,000	40,988	—	32,012
2012 Local arts program	—	91,299	77,605	—	13,694
IOLTA Fund Grant	—	21,280	10,640	—	10,640
Tuberculosis Control	—	20,000	—	—	20,000
Victims Assistance Grant	—	55,000	—	—	55,000

(continued)

## COUNTY OF BERGEN

## Schedule of Federal and State Grant Receivable

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Accrued in 2012	Received	Canceled	Balance, Dec. 31, 2012
Megan's Law Grant	\$ —	14,138	10,602	—	3,536
Bus Rapid Transit Plane	—	300,000	—	—	300,000
Spring House for Women	—	61,185	45,593	—	15,592
Drunk Driving Enforcement	—	21,262	21,262	—	—
Mental Health Law Project	—	246,898	—	—	246,898
UASI Investment Project	—	345,000	—	—	345,000
Child Interagency Coordination Council	—	36,874	36,874	—	—
2012 State Health Insurance Program	—	31,000	18,600	—	12,400
Work First NJ DHS Administration	—	114,461	28,615	—	85,846
Subregional Support & Intern Grant	—	15,000	4,164	—	10,836
Subregional Transportation Planning Grant	—	177,917	58,163	—	119,754
Comprehensive Cancer Control	—	2,407	—	2,407	—
Gang, Gun & Narcotics Task Force	—	71,585	23,860	—	47,725
Kessler Foundation	—	15,000	15,000	—	—
Disabled Recreational Opportunities	—	15,000	14,997	—	3
Personal Assistance Services - Camden County	—	41,203	—	—	41,203
Early Intervention Services	—	1,268,930	273,129	—	995,801
Environmental Health Grant	—	249,330	167,590	—	81,740
Cancer education and early Detection	—	270,000	23,033	—	246,967
Senior Farmer's Market	—	2,000	2,000	—	—
Citizens Corps/ emergency Response Grant	—	2,500	2,500	—	—
Victims Assistance Program (VOCA)	—	180,484	47,427	—	133,057
Non-public Schools Nursing	—	94,153	94,153	—	—
Jobs Access Reverse Commute (JARC)	—	60,000	25,528	—	34,472
Clean Communities	—	114,416	114,416	—	—
Bioterrorism Program	—	388,942	—	—	388,942

(continued)



COUNTY OF BERGEN

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Accrued in 2012	Received	Canceled	Balance, Dec. 31, 2012
Case Mangement program	\$ —	128,162	29,344	—	98,818
Comprehensive Cancer Control	—	132,763	19,261	—	113,502
Work First NJ DOL Administration	—	40,000	—	—	40,000
Sheriff IVD Reimbursement	—	1,054,043	—	—	1,054,043
Tuberculosis Control	—	223,658	—	—	223,658
FFY12 Urban Areas Security Initiative	—	298,000	—	—	298,000
FFY12 Homeland Security	—	335,204	—	—	335,204
Polling Place Handicap Accessibility Funding	—	12,849	6,425	—	6,424
Domestic Violence Response Coordinator	—	36,787	—	—	36,787
State Criminal Alien Assistance (2012 SCAAP)	—	432,540	432,540	—	—
US Marshal Regional Fugitive Task Force	—	1,125	996	—	129
Unified Childcare Delivery System	—	1,562,658	—	—	1,562,658
Venture program	—	622,976	120,583	—	502,393
Comprehensive Community Project	—	65,000	—	—	65,000
Veterans Transportation	—	26,000	—	—	26,000
Veterans Transportation	—	11,500	—	—	11,500
Jobs Access Reverse Commute (JARC)	—	190,000	—	—	190,000
New Freedom Operating	—	115,000	—	—	115,000
New Freedom Mobility	—	80,000	—	—	80,000
	<u>\$ 24,936,931</u>	<u>29,477,581</u>	<u>31,091,954</u>	<u>1,832,007</u>	<u>21,490,551</u>
Unappropriated grants applied			\$ 825,389		
Collections			<u>30,266,565</u>		
			<u>\$ 31,091,954</u>		

COUNTY OF BERGEN

Schedule of Encumbrances/Contracts Payable

Federal and State Grant Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$	9,814,027
Increased by:		
Transferred from Reserve for Federal and State Grants		<u>6,329,567</u>
		16,143,594
Decreased by:		
Grant Encumbrances/Contracts Paid by Current Fund		<u>9,814,027</u>
Balance, December 31, 2012	\$	<u><u>6,329,567</u></u>

## COUNTY OF BERGEN

## Schedule of Reserve for Federal and State Grants

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Transferred from 2012 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2012
State Criminal Alien Assistance	\$ 11,605	—	6,763	—	—	4,842
Right to Farm Activities	5,731	—	533	—	—	5,198
Bergen County Regional Vision Plan	1,854	—	1,854	—	—	—
Citizen Corps/Emergency Responses	263	—	263	—	—	—
2005 Enhanced 911 Consolidation Grant	13,074	—	—	—	—	13,074
2006 Enhanced 911 General Assistance	18,392	—	—	—	—	18,392
Cities Readiness Initiative	49,668	—	9,682	—	—	39,986
2007 - 911 General Assistance Grant	144	—	—	—	—	144
2006 State Criminal Alien Assistance Program	110,275	—	28,410	—	—	81,865
2997 State Criminal Alien Assistance Grant	182,083	—	—	—	—	182,083
Cities readiness Initiative Program	120,716	—	721	—	—	119,995
2007 County 911 Coordinator Grant	130	—	—	—	—	130
COPS - 2008 Technology Grant	320,026	—	320,026	—	—	—
2008 Homeland Security Grant	36,353	—	35,094	1,259	—	—
Venture Program	87,599	—	(353)	87,952	—	—
UASI - Communication Preparedness Equipment	86,434	—	—	86,434	—	—
2008 County 9-1-1 Coordinator Grant	1,509	—	699	—	—	810
UASI - 2008 Detention Project	22,002	—	—	22,002	—	—
PARIS Grant	74,931	—	29,909	—	—	45,022
Citizen Corps/Emergency Responses	774	—	140	—	—	634
Oradell Water Works Grant	6	—	—	—	—	6
PARIS Victims of Alzheimer's Disease	53,389	—	—	—	—	53,389
Venture Program Grant	1,120,214	—	1,098,453	—	—	21,761
NJTPA - Local Safety Program	133,374	—	1,357	—	—	132,017
Making Appropriate Choices Program	78,460	—	(21,913)	100,373	—	—
Sexual Assault Nurse Examiner (SANE/SART)	8,151	—	—	—	—	8,151
Sheriff Housing Works Project	233,815	—	(43,444)	—	—	277,259
Drunk Driving Enforcement Fund	4,186	—	4,186	—	—	—
NJ Historical Commission Operating Grant	6,039	—	5,828	—	—	211

(continued)

## COUNTY OF BERGEN

## Schedule of Reserve for Federal and State Grants

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Transferred from 2012 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2012
Sr Citizen and Disabled Resident Transportation	\$ 2,351	—	—	2,351	—	—
Local Arts Program	3,701	—	555	—	—	3,146
Subregional Staff Support	83,675	—	27,217	—	—	56,458
Juvenile Detention Grant	2,799	—	2,799	—	—	—
Mental Health Board Funding Program	3,137	—	3,137	—	—	—
Cronic Disease Self Managemetn	2,001	—	2,001	—	—	—
Election Assistance to Individuals with Disabilitites	110,263	—	—	110,263	—	—
Clean Community Program	37,124	—	37,124	—	—	—
Non Public School Health Program	4,808	—	4,808	—	—	—
UASI - NMIS Training	109,293	—	98,449	—	—	10,844
Detention Educaiton Program	27,000	—	—	—	—	27,000
Westvale Park Development	340,379	—	—	—	—	340,379
Unified Child Care Delivery System	541,848	—	(2,218)	544,066	—	—
Bioterrorism Preparedness Program	76,263	—	—	76,263	—	—
COPS - 2010 Technology Grant	900,000	—	105,820	—	—	794,180
Energy Efficiency Conservation Grant	2,251,153	—	2,116,269	—	—	134,884
VENTURE Program	8,957	—	—	—	—	8,957
Suspension Alternatives Program	1,250	—	1,250	—	—	—
State/Community Partnership	4,637	—	(3,865)	—	—	8,502
Homelesse Program	—	—	(24,476)	24,476	—	—
HUD Homeless Mangement Information System	1,760	—	—	1,760	—	—
Human Services Advisory Council	674	—	674	—	—	—
HMS - CD Homeless Management Information	440	—	(679)	—	—	1,119
Respite Care Program	84,874	—	64,021	—	—	20,853
Personal Assistnace Service	143,067	—	26,872	116,195	—	—
Domestic Violence Intervention Services	2,430	—	2,430	—	—	—
Medicaid Peer Grouping	274,229	—	(26,928)	—	(301,157)	—
Area Plan Grant	745,537	—	472,287	—	(273,250)	—
2010 Prosecutor Body Armor Replacement	6,256	—	5,692	—	—	564
US Marshall Task Force	654	—	—	654	—	—

(continued)

## COUNTY OF BERGEN

## Schedule of Reserve for Federal and State Grants

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Transferred from 2012 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2012
2010 Homeland Security Grant Program	\$ 1,340,976	—	872,317	—	—	468,659
Historic Sites Survey Update	2,954	—	—	—	—	2,954
Senior Citizen and Disabled Transportation Program	3,747	—	150	—	—	3,597
Route 17 Bottleneck Alternatives	330,475	—	233,397	—	—	97,078
Innovation Program	44,663	—	44,663	—	—	—
VOCA Supplemental Grant	22,783	—	22,756	—	—	27
Bergen County HIV - CTS Program	—	—	—	—	—	—
Megan's Law Grant	484	—	484	—	—	—
Spring House for Women	2,022	—	—	2,022	—	—
Sexual Assault Nurse Examiner	14,841	—	(1,253)	16,094	—	—
County Comprehensive Alcohol Program	104,791	—	—	104,791	—	—
Municipal Alliance Program	619,134	—	281,058	338,076	—	—
Victim Assistance Program (VOCA)	152,456	—	152,456	—	—	—
Personal Attendant Service - Hudson County	609	—	(1,083)	1,692	—	—
State Health Insurance Program	6,935	—	6,935	—	—	—
US Marshall - Vehicle Retrofit/Maintenance	3,185	—	1,105	2,080	—	—
Komen Client Transportation Project	2,201	—	2,201	—	—	—
2011 Local Arts Program	17,195	—	15,571	—	—	1,624
Historical Commission Grant	16,013	—	13,588	—	—	2,425
Comprehensive Cancer Control	37,842	—	36,922	920	—	—
Bioterrorism Preparedness Program	80,000	—	—	80,000	—	—
Tuberculosis Control Program	115,710	—	111,631	—	—	4,079
Disabled Recreation Opportunities	14,753	—	14,711	42	—	—
Subregional Technical Studies Program	3,109	—	—	—	—	3,109
Subregional Transportation Planning Program	91,606	—	90,435	1,171	—	—
Subregional Support and Intern Program	12,300	—	8,144	4,156	—	—
Unified Child Care	36,370	—	652	35,718	—	—
Domestic Violence Response Coordinator	14,047	—	14,047	—	—	—
Work First NJ Administration	6,116	—	259	—	—	5,857
Sheriff IV-D Reimbursement Program	787,006	—	152,833	—	—	634,173

(continued)

## COUNTY OF BERGEN

## Schedule of Reserve for Federal and State Grants

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Transferred from 2012 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2012
Early Intervention Program	\$ 675,381	—	671,354	4,027	—	—
Child Care Technology Grant	772	—	—	772	—	—
Gang, Gun & Narcotics Task Force	40,843	—	40,843	—	—	—
Bergen County Right to Know	10,934	—	10,934	—	—	—
Clean Communitites Program	71,211	—	32,256	—	—	38,955
County Environmental Health Grant	28,962	—	28,962	—	—	—
Victims of Alzheimer's Disease	46,750	—	22,058	24,692	—	—
Bioterrorism Preparedness Program	315,459	—	258,720	—	—	56,739
Westvale Park Development	123,461	—	—	—	—	123,461
Cancer Education and Early Detection	191,687	—	179,808	11,879	—	—
Case Management Program	63,533	—	61,740	1,793	—	—
Veteran's Transportation	15,056	—	15,056	—	—	—
Unified Child Care	1,336,832	—	980,989	—	—	355,843
Venture Program Grant	514,880	—	474,754	—	—	40,126
Mental Health Law Project	7,552	—	7,552	—	—	—
US Marshal Task Force	17,000	—	17,000	—	—	—
Bergen county HIV Grant	47,802	—	—	—	—	47,802
2012 Comprehensive Community Project	68,187	—	54,262	13,925	—	—
State Community Partnership	—	850,429	843,489	—	—	6,940
Homeless	—	599,421	599,421	—	—	—
HUD Homeless Management Information	—	85,900	84,573	—	—	1,327
Human Services Advisory Council	—	66,073	65,615	—	—	458
Juvenile Accountability Incentive Grant	—	44,693	44,693	—	—	—
CD Homeless Management Information	—	21,475	21,475	—	—	—
Disabled Meals on Wheels	—	65,472	65,472	—	—	—
Respite Care Program	—	563,227	549,526	—	—	13,701
Personal Assistances Services	—	750,486	431,428	—	—	319,058
Crossroads Detention Alternatives	—	168,083	168,083	—	—	—
Domestic Violence Intervention Services	—	441,913	432,055	—	—	9,858
Medicaid Peer Grouping	—	1,900,034	1,851,507	—	301,157	349,684

(continued)

## COUNTY OF BERGEN

## Schedule of Reserve for Federal and State Grants

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Transferred from 2012 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2012
Area Plan Grant	\$ —	6,237,765	5,911,812		273,250	599,203
Sheriff Body Armor Replacement	—	38,247	38,247			—
Prosecutor Body Armor Replacement	—	10,725	715			10,010
County Police Body Armor Replacement	—	8,339	—			8,339
Agressive Driving Enforcement	—	25,000	13,300	11,700		—
Bergen County Drug Recognition Expert	—	25,000	19,964			5,036
Work First NJ DOL Administration	—	40,000	39,998	2		—
Personal Assistances Services - Hudson County	—	241,627	123,824			117,803
2011 State Criminal Alien Assistance	—	85,378	85,378			—
UASI EOC Enhancement	—	300,000	289,692			10,308
Senior Citizen & Disabled Transportation	—	1,912,365	1,678,646			233,719
2011 Homeland Security	—	640,471	—			640,471
Emergency Management Assitance	—	120,000	55,000			65,000
Unified Child Care (9/12)	—	1,678,756	658,879			1,019,877
Municipal Alliance	—	875,974	284,367			591,607
Triboro Shuttle Service	—	150,000	126,425			23,575
Mental Health Board Administration	—	12,000	12,000			—
Special Child Health Care	—	9,085	7,475			1,610
Shelter Support Grant	—	301,924	295,253			6,671
Innovations Program	—	125,200	58,234			66,966
KOMEN Client Transportation	—	4,312	1,700			2,612
County Comprehensive Alcohol program	—	1,089,033	1,020,631			68,402
Bergen County HIV/CTS	—	106,863	92,379			14,484
HUD Veteran's Supportive Housing	—	93,068	93,068			—
Historical Commission Grant	—	20,714	20,714			—
Sexual Assault Nurse Examiner	—	73,000	59,566			13,434
2012 Local arts program	—	91,299	69,359			21,940
IOLTA Fund Grant	—	21,280	21,280			—
Tuberculosis Control	—	20,000	17,277			2,723
Victims Assistance Grant	—	55,000	55,000			—

(continued)

## COUNTY OF BERGEN

## Schedule of Reserve for Federal and State Grants

## Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Transferred from 2012 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2012
Megan's Law Grant	\$ —	14,138	13,549			589
Bus Rapid Transit Plane	—	300,000	300,000			—
Spring House for Women	—	61,185	61,185			—
Drunk Driving Enforcement	—	21,262	—			21,262
Mental Health Law Project	—	246,898	242,585			4,313
UASI Investment Project	—	345,000	344,730			270
Child Interagency Coordination Council	—	36,874	36,874			—
2012 State Health Insurance Program	—	31,000	24,065			6,935
Work First NJ DHS Administration	—	114,461	72,609			41,852
Subregional Support & Intern Grant	—	15,000	4,164			10,836
Subregional Transportation Planning Grant	—	177,917	87,763			90,154
Comprehensive Cancer Control	—	2,407	—	2,407		—
Gang, Gun & Narcotics Task Force	—	71,585	35,790			35,795
Kessler Foundation	—	15,000	9,773			5,227
Disabled Recreational Opportunities	—	15,000	3,312			11,688
Personal Assistance Services - Camden County	—	41,203	34,297			6,906
Early Intervention Services	—	1,268,930	598,152			670,778
Environmental Health Grant	—	249,330	186,961			62,369
Cancer education and early Detection	—	270,000	78,737			191,263
Senior Farmer's Market	—	2,000	2,000			—
Citizens Corps/ emergency Response Grant	—	2,500	—			2,500
Victims Assistance Program (VOCA)	—	180,484	90,424			90,060
Non-public Schools Nursing	—	94,153	94,153			—
Jobs Access Reverse Commute (JARC)	—	60,000	60,000			—
Clean Communities	—	114,416	47,000			67,416
Bioterrorism Program	—	388,942	103,918			285,024
Case Management program	—	128,162	48,419			79,743
Comprehensive Cancer Control	—	132,763	30,919			101,844
Work First NJ DOL Administration	—	40,000	18,829			21,171
Sheriff IVD Reimbursement	—	1,054,043	53,700			1,000,343

(continued)



COUNTY OF BERGEN

Schedule of Reserve for Federal and State Grants

Federal and State Grant Fund

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Transferred from 2012 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2012
Tuberculosis Control	\$ —	223,658	103,535			120,123
FFY12 Urban Areas Security Initiative	—	298,000	—			298,000
FFY12 Homeland Security	—	335,204	—			335,204
Polling Place Handicap Accessibility Funding	—	12,849	—			12,849
Domestic Violence Response Coordinator	—	36,787	24,524			12,263
State Criminal Alien Assistance (2012 SCAAP)	—	432,540	—			432,540
US Marshal Regional Fugitive Task Force	—	1,125	996			129
Unified Childcare Delivery System	—	1,562,658	289,545			1,273,113
Venture program	—	622,976	223,209			399,767
Comprehensive Community Project	—	65,000	3,010			61,990
Veterans Transportation	—	26,000	13,000			13,000
Veterans Transportation	—	11,500	11,500			—
Jobs Access Reverse Commute (JARC)	—	190,000	95,000			95,000
New Freedom Operating	—	115,000	57,500			57,500
New Freedom Mobility	—	80,000	40,000			40,000
	\$ <u>16,169,212</u>	<u>29,477,581</u>	<u>29,225,199</u>	<u>1,832,007</u>	<u>—</u>	<u>14,589,587</u>
			Paid by Current Fund			
			Encumbered			
						\$ <u>29,225,199</u>

COUNTY OF BERGEN

Schedule of Bergen Pines Accounts Receivable  
(Bergen Regional Medical Center)  
Current Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ 30,634,437
Increased by BRMC collections	<u>508</u>
	30,634,945
Decreased by payment to BCIA of loan balance by BRMC	<u>3,500,000</u>
Balance, December 31, 2012	<u><u>\$ 27,134,945</u></u>

## COUNTY OF BERGEN

## Schedule of Cash - Treasurer

## Trust Funds

Year ended December 31, 2011

	Regular Trust Fund	Self- Insurance Trust Funds	Community Development Trust Fund
Balance, December 31, 2011	\$ 91,775,254	3,904,810	1,813,719
Increased by receipts:			
Open Space Trust Levy	4,228,153	—	—
Open Space Trust Reserves	61,787	—	—
Special Prosecutor's Trust Fund	6,552,457	—	—
Motor Vehicle Fines and Road Opening Deposits	7,851,178	—	—
Weight and Measures	314,427	—	—
Road Permit Deposits	94,500	—	—
Miscellaneous Trust Accounts	4,760,027	—	—
Insurance Receipts	—	8,083,605	—
Cash Receipts	—	52,207,802	—
US Department of Housing and Urban Development-Drawdown	—	—	17,384,093
Reimbursements - Reserve for Expenditures	—	—	11,546
Principal on Mortgages Receivable	—	—	362,468
Interest on Mortgages Receivable	—	—	150,391
Transfer from Program Income	—	—	146,974
Small Business Loans - Principals	—	—	11,391
Small Business Loans - Interest	—	—	462
Lincrest refund	—	—	136,441
Interest on HOME Improvement Mortgage Investments	—	—	126
	<u>23,862,529</u>	<u>60,291,407</u>	<u>18,203,892</u>
	<u>115,637,783</u>	<u>64,196,217</u>	<u>20,017,611</u>
Decreased by disbursements:			
Motor Vehicle Fines and Road Opening Deposits	7,650,000	—	—
Road Permit Deposits	44,960	—	—
Weight and Measures	359,142	—	—
Special Prosecutor's Trust Fund	15,235,274	—	—
Open Space Trust Fund	7,167,203	—	—
Miscellaneous Trust Accounts	3,632,015	—	—
Insurance Expenditures	—	58,094,512	—
Cash Disbursements	—	—	17,959,079
	<u>34,088,594</u>	<u>58,094,512</u>	<u>17,959,079</u>
Balance, December 31, 2012	\$ <u>81,549,189</u>	<u>6,101,705</u>	<u>2,058,532</u>

**COUNTY OF BERGEN**

Schedule of Open Space Taxes Receivable -  
Regular Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>26,025</u>
Increased by:	
County Open Space Tax Levy	4,218,700
County Open Space Tax Levy - Added Tax	<u>10,689</u>
	<u>4,229,389</u>
	<u>4,255,414</u>
Decreased by:	
Adjustment of levy	17,615
Cash Receipts	<u>4,228,153</u>
	<u>4,245,768</u>
Balance, December 31, 2012	\$ <u><u>9,646</u></u>

COUNTY OF BERGEN

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

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$	<u>3,753,716</u>
Increased by:		
Motor Vehicle Fines Collected		7,541,829
Road Opening Permits Collected		<u>309,349</u>
		<u>7,851,178</u>
		11,604,894
Decreased by:		
Cash Disbursed to Current Fund:		
2010 Budget Appropriation Offset		4,750,000
2012 Budget Revenue		<u>2,900,000</u>
		<u>7,650,000</u>
Balance, December 31, 2012	\$	<u><u>3,954,894</u></u>
Motor Vehicle Fine 006-908-785-20-31	\$	2,791,829
Road Op Revenue 006-909-785-20-31		309,349
Motor Vehicle Fine 006-920-785-20-31		<u>853,716</u>
	\$	<u><u>3,954,894</u></u>

**COUNTY OF BERGEN**

**Schedule of Road Permit Deposits -  
Regular Trust Fund**

**Trust Funds**

**Year ended December 31, 2012**

Balance, December 31, 2011	\$ 350,750
Increased by:	
Deposits Collected	<u>94,500</u>
	445,250
Decreased by:	
Deposits Refunded and Paid Through Current Fund	<u>44,960</u>
Balance, December 31, 2012	<u><u>\$ 400,290</u></u>

COUNTY OF BERGEN

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

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>377,599</u>
Increased by:	
Central Municipal Courts Transfers	80,965
State of New Jersey	233,226
Interest	<u>236</u>
	314,427
Prior Year Contracts Payable	4,432
Prior Year Encumbrances	<u>23,500</u>
	<u>342,359</u>
	<u>719,958</u>
Decreased by:	
Cash Disbursements	359,142
Contracts Payable	1,616
Encumbrances	<u>608</u>
	<u>361,366</u>
Balance, December 31, 2012	\$ <u><u>358,592</u></u>

## COUNTY OF BERGEN

Schedule of Miscellaneous Trust Accounts  
Regular Funds

## Trust Funds

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Transfer to Encumbrances/ Contracts Payable	Balance, Dec. 31, 2012
Office on Aging - Recreation	\$ 27,146	—	16,517	15,135	—	28,528
Health Conference	—	2,100	—	—	2,100	—
Aging - Education & Training	57,998	235	33,022	20,769	236	70,250
Senior Citizen Minibus Program	2,397	—	—	—	—	2,397
Alternative to Domestic Violence	34,562	43,943	37,620	75,743	32,811	7,571
Parents' Workshop	5,322	2,240	4,760	2,716	2,240	7,366
Special Transportation	1,000	343	40,000	10,313	5,597	25,433
Office for Children - Family Day Care Holiday	17,925	27,436	8,623	7,715	37,472	8,797
Providers' Registration Fees	25	—	850	—	—	875
Disabled Meals on Wheels	5,341	—	993	—	—	6,334
Office on Handicapped - Peer Grouping	35	—	50	35	—	50
Handicapped - Post Stroke	54	128	—	85	—	97
Handicapped - Special Program	306	—	500	97	—	709
Personal Attendant Services	880	722	47,083	13,648	649	34,388
Handicapped - Respite	13,945	225	30,659	32,018	152	12,659
Assistance for Needy New Jersey Veterans	27,347	—	11,955	28,531	1,260	9,511
Citizens' Donations - Child Welfare Home	15,369	—	1,000	—	—	16,369
Stanton house	8,567	169	2,950	2,453	113	9,120
Family Guidance - Day Corrections	16,478	2,547	13,839	19,490	1,797	11,577
Human Services conferences	529	—	15	425	—	119
Human Services - A. McCausland	4,280	—	—	—	—	4,280
Garfield Veterans Home	20,342	—	30	—	—	20,372
Veterans Community Based Service	17,006	—	73,695	6,000	—	84,701
VHA GPD program	—	—	33,298	26,063	—	7,235
Jane Kendall Gingrich Trust Fund	301,477	6,893	697	14,544	2,351	292,172
Parks Department - Residence Maintenance	—	863	16,800	2,223	863	14,577
Parks Department - Wildlife	5,800	—	395	—	—	6,195
Zoo Operations Support	46,969	722	26,950	3,089	722	70,830

(continued)



## COUNTY OF BERGEN

Schedule of Miscellaneous Trust Accounts  
Regular Funds

## Trust Funds

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Transfer to Encumbrances/ Contracts Payable	Balance, Dec. 31, 2012
Van Saun Tennis Club	—	—	1,000	—	—	1,000
Park Improvement & Land Acquisition	\$ 7,500	7,905	—	—	7,905	7,500
Parks Department - Plant-a-Tree	26,121	—	22,150	7,847	—	40,424
Pioneer Junior Tour/School	130,270	4,257	127,223	137,550	11,678	112,522
Golf Concessions	2,500	—	—	—	—	2,500
Cultural and Historical Affairs	1,231	—	—	—	—	1,231
Artist Guild Scholarship	691	—	—	—	—	691
Wortendyke Barn	20,804	—	—	—	—	20,804
DH Corp= Security Deposit	5,010	—	7	—	—	5,017
George Ice Cream - Security Deposit	3,218	—	5	—	—	3,223
Festival Ice Cream	2,477	—	4	—	—	2,481
167-766-20-31	—	—	61,605	17,103	44,502	—
Transportation Summit	—	—	—	—	—	—
Public Advocate Fee	417,025	—	24,500	—	—	441,525
179-768-20-31	—	—	700,000	—	—	700,000
180-771-20-31	—	—	200	—	—	200
Industrial Bridgade - Police and Fire Academy	—	137	—	—	137	—
Law Enforcement Training & Equipment Fund	107,371	36,431	39,966	55,812	26,358	101,598
Filing Fees for Tax Appeals	2,147,572	207,529	759,618	243,801	254,967	2,615,951
Superintendent of Schools - School Election	7,799	—	116,815	112,236	—	12,378
Special Municipal elections	277	—	22,473	19,198	—	3,552
County Clerk - Filing & Recording Fees	614,127	435,689	362,082	552,885	217,923	641,090
County Clerk - Homeless	216,287	—	329,148	—	—	545,435
Surrogate Probates, Guardianship & Trusts	807,111	119,840	98,162	19,129	164,323	841,661
Intermediate Care Facility	7,207	38	2,651	4,855	38	5,003
Bergen County Adult Day Care Center	267,517	19,934	49,088	271,757	36,376	28,406
Industrial Health Trust Fund	615,983	61,880	131,455	188,352	27,221	593,745
Spring House	350,341	99,323	361,466	192,120	158,016	460,994
Alcohol Recovery Program	154,633	41,761	195,776	93,732	100,988	197,450
SE Senior Cit - SESCIL	1,637	—	12,597	12,693	—	1,541
Donation - Animal Shelter	151,439	108,117	36,579	133,345	462	162,328
			—	—	—	(continued)

COUNTY OF BERGEN

Schedule of Miscellaneous Trust Accounts  
Regular Funds

Trust Funds

Year ended December 31, 2012

	Balance, Dec. 31, 2011	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Transfer to Encumbrances/ Contracts Payable	Balance, Dec. 31, 2012
Environmental Quality and Enforcement Fund	\$ 233,854	17,305	95,699	158,347	6,045	182,466
Saddle River Basin: Storm-Water Management	8,889	7	—	—	7	8,889
Hackensack River Basin: Storm-Water Management	8,571	6,339	—	—	6,339	8,571
Overpeck Creek Basin	610	—	—	—	—	610
Hudson River Basin: Storm-Water Management	7,255	—	—	—	—	7,255
Ramapo River Basin: Storm-Water Management	28,609	—	—	—	—	28,609
Attorney ID Program	13,593	—	4,945	—	—	18,538
Federal Forfeiture Trust	78,857	5,257	17,033	990	—	100,157
Sheriff - NJSA 22A:4-8	6,712	34,569	8,670	34,564	5	15,382
Bergen County Police - FED Equitable Sharing	689,242	4,900	32,489	—	4,900	721,731
Police Fed Equitable Share - Justice	—	—	14,112	—	—	14,112
Police Fed Equitable Share - Treasury	—	—	60,419	11,252	—	49,167
Bergen Pines Hospital - Trust Fund	2,844	—	2	—	—	2,846
Resource/Recovery Trust	6,177	—	—	—	—	6,177
Parking Adjudication Act	4,388	—	631	3,295	—	1,724
Teaneck/Tidelands Res Council Redev Escrow	20,254	—	—	—	—	20,254
Deposit Account - Performance Bonds	4,148,148	997	410,296	726,395	997	3,832,049
Audio-Visual Aid Centers: General Account	42,358	—	9,253	17,519	—	34,092
922-785-20-31	—	—	21,594	21,594	—	—
Medicaid Peer Grouping	140,313	—	—	—	—	140,313
HWC/Oradell/New Milford	677,726	274,561	—	47,460	231,101	673,726
Maureen Henry Scholarship Fund	2,106	—	1	—	—	2,107
Educational Psychology Fund	2,996	—	2	—	—	2,998
Overpeck Settlement Trust	52,330	—	—	30,527	—	21,803
Homeownership Deposits	45,947	2,622	38,000	46,554	1,630	38,385
Celia Sanchez/CN-98-11897	1,088	—	—	—	—	1,088
Treasurer Auto Theft Penalty	46	—	—	—	—	46
Parker Lane	—	—	190,011	190,011	—	—
	<u>\$ 12,920,161</u>	<u>1,577,964</u>	<u>4,760,028</u>	<u>3,632,015</u>	<u>1,390,281</u>	<u>14,235,857</u>
Encumbrances Paid	\$	292,791			\$ 133,591	
Contracts Paid		<u>1,285,173</u>			<u>1,256,690</u>	
	\$	<u>1,577,964</u>			\$ <u>1,390,281</u>	

**COUNTY OF BERGEN**

Schedule of Open Space Trust Fund Reserve  
Regular Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>7,152,675</u>
Increased by:	
County Open Space Tax Levy	4,218,700
County Open Space Tax Levy - Added Tax	10,689
Interest	61,787
Prior Year Contracts Payable	<u>40,180,623</u>
	<u>44,471,799</u>
	<u>51,624,474</u>
Decreased by:	
Cash Disbursements	7,167,203
Adjustment of levy	17,615
Contracts Payable	<u>42,424,641</u>
	<u>49,609,459</u>
Balance, December 31, 2012	\$ <u><u>2,015,015</u></u>

**COUNTY OF BERGEN**

Schedule of Prosecutor's Trust Fund  
Regular Funds

Trust Funds

Year ended December 31, 2012

	<b>Balance, Dec. 31, 2011</b>	<b>Prior Year Encumbrances/ Contracts Payable</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfer to Encumbrances/ Contracts Payable</b>	<b>Balance, Dec. 31, 2012</b>
County Law Enforcement Trust Account	\$ 10,496,578	1,427,539	3,409,817	10,659,229	2,103,317	2,571,388
Seized Asset Trust Account	5,583,374	—	1,423,671	2,452,508	—	4,554,537
Pre-Trial Program	125	—	—	—	—	125
Municipal Escrow Account	5,942,366	4,160	848,494	1,064,462	323,834	5,406,724
Special Prosecutor's MARS Maintenance Fun	—	239,527	510,187	362,391	22,010	365,313
Prosecutor's DARE Grant	4,862	—	—	—	—	4,862
Auto Theft Penalties	4,596	—	2	—	—	4,598
Federal Equitable Sharing - Treasury	467,200	8,091	278,127	204,588	8,091	540,739
Federal Equitable Sharing - Justice	383,474	—	66,564	281,329	—	168,709
Asset Maintenance	826,422	94,044	15,595	210,767	303,626	421,668
	<b>\$ 23,708,997</b>	<b>1,773,361</b>	<b>6,552,457</b>	<b>15,235,274</b>	<b>2,760,878</b>	<b>14,038,663</b>
Encumbrances Paid	\$	135,057			\$ 578,218	
Contracts Paid		1,638,304			2,182,660	
	\$	<b>1,773,361</b>			<b>2,760,878</b>	

COUNTY OF BERGEN

Schedule of Reserve for Encumbrances Payable  
Regular Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>451,348</u>
Increased by:	
Transfer from Special Prosecutor's Trust Fund	578,218
Transfer from Miscellaneous Trust Fund	133,591
Trans. From Dedicated Revenues - Weights and Measures	<u>608</u>
	<u>712,417</u>
	<u>1,163,765</u>
Decreased by:	
Special Prosecutor's Trust	135,057
Miscellaneous Trust	292,791
Weight and Measures	<u>23,500</u>
	<u>451,348</u>
Balance, December 31, 2012	\$ <u><u>712,417</u></u>

COUNTY OF BERGEN

Schedule of Reserve for Contracts Payable  
Regular Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>43,108,532</u>
Increased by:	
Transfer from Special Prosecutor's Trust Fund	2,182,660
Transfer from Open Space Trust Fund	42,424,641
Transfer from Miscellaneous Trust Fund	1,256,690
Trans. From Dedicated Revenues - Weights and Measures	<u>1,616</u>
	<u>45,865,607</u>
	<u>88,974,139</u>
Decreased by:	
Special Prosecurator's Trust - Contracts Paid	1,638,304
Open Space Trust Fund - Contracts Paid	40,180,623
Miscellaneous Trust - Contracts Paid	1,285,173
Weight and Measures - Contracts Paid	<u>4,432</u>
	<u>43,108,532</u>
Balance, December 31, 2012	\$ <u><u>45,865,607</u></u>

**COUNTY OF BERGEN**

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

Trust Funds

Year ended December 31, 2012

	<u>Balance, Dec. 31, 2011</u>	<u>Other Increases</u>	<u>Transfer from Budget</u>	<u>Disbursements</u>	<u>Contracts Payable</u>	<u>Balance, Dec. 31, 2012</u>
Unemployment Insurance Trust Fund	\$ 468,617	1,309	925,000	1,029,779	—	365,147
Disability Insurance Trust Fund	1,761,040	7,236	302,772	424,490	—	1,646,558
Workers' Compensation Trust Fund	658,045	1,621,404	2,431,645	4,195,937	59,622	455,535
Self Insured Liability Fund	1,662,487	1,139,423	3,956,713	3,956,707	25,000	2,776,916
Health Benefits	130,460	5,461,305	41,839,267	46,882,054	40,087	508,891
Dental Insurance Trust Fund	4,201	293	1,825,000	1,605,545	—	223,949
	<u>\$ 4,684,850</u>	<u>8,230,970</u>	<u>51,280,397</u>	<u>58,094,512</u>	<u>124,709</u>	<u>5,976,996</u>
Cash Receipts		\$ 8,083,605				
Prior Year Contracts Payable		<u>147,365</u>				
		<u>\$ 8,230,970</u>				

COUNTY OF BERGEN

Schedule of Interfunds -  
Self-Insurance Trust Fund

Trust Funds

Year ended December 31, 2012

	<u>Total</u>	<u>Current Fund</u>
Balance, December 31, 2011	\$ <u>927,405</u>	<u>927,405</u>
Increased by:		
Current Fund Budget Appropriations:		
Unemployment Insurance	925,000	925,000
Workers' Compensation	2,431,645	2,431,645
Disability Insurance	302,772	302,772
Self Insured Liability	3,956,713	3,956,713
Health Benefits	41,839,267	41,839,267
Dental Benefits	<u>1,825,000</u>	<u>1,825,000</u>
	<u>51,280,397</u>	<u>51,280,397</u>
	52,207,802	52,207,802
Decreased by:		
Cash Received	<u>52,207,802</u>	<u>52,207,802</u>
Balance, December 31, 2012	\$ <u>          </u>	<u>          </u>



**COUNTY OF BERGEN**

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

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>32,508,336</u>
Increased by:	
Community Development Block Grant	7,959,518
Emergency Solutions Grant plus prior year increase	1,627,010
American Dream	311,988
HOME Investment Partnership Act	<u>1,606,888</u>
	<u>11,505,404</u>
	<u>44,013,740</u>
Decreased by:	
Cash Receipts US Department of Housing and Urban Development	
Community Development Block Grant	12,130,144
Emergency Solutions Grant	412,576
HOME Investments Funds	3,536,779
HPRP Program	571,932
Neighborhood S Program	144,750
American Dream Down Payment Initiative	<u>587,912</u>
	<u>17,384,093</u>
Balance, December 31, 2012	\$ <u><u>26,629,647</u></u>

COUNTY OF BERGEN

Schedule of Reserve for Expenditures  
Community Development Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>28,073,606</u>
Increased by:	
US Department of Housing and Urban Development:	
CDBG Funding	7,959,518
Emergency Shelter Allocation	1,627,010
HOME Funds	1,918,876
Cash Receipts	11,546
Transfer of Program Income	<u>1,269,672</u>
	<u>12,786,622</u>
	40,860,228
Decreased by cash disbursements	<u>17,959,079</u>
Balance, December 31, 2012	\$ <u><u>22,901,149</u></u>

**COUNTY OF BERGEN**

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

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2012 and 2011	\$ <u>9,850</u>
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**COUNTY OF BERGEN**

Schedule of HOME Improvement Mortgages - Principal  
Community Development Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ 2,553,978
Increased by Mortgage Principal Received	<u>362,468</u>
	2,916,446
Decreased by Reserve for Expenditures	<u>1,032,422</u>
Balance, December 31, 2012	\$ <u>1,884,024</u>

COUNTY OF BERGEN

Schedule of HOME Improvement Mortgages - Interest  
Community Development Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ 1,975,776
Increased by Mortgage Interest Received	<u>150,391</u>
Balance, December 31, 2012	<u>\$ 2,126,167</u>

**COUNTY OF BERGEN**

Schedule of Program Income  
Community Development Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$	1,151,473
Increased by cash Received for Program Income		<u>146,974</u>
		1,298,447
Decreased by Transfer to Reserve for Expenditures		<u>237,250</u>
Balance, December 31, 2012	\$	<u><u>1,061,197</u></u>

**COUNTY OF BERGEN**

Schedule of Small Business Loans - Income  
Community Development Trust Fund

Trust Funds

Year ended December 31, 2012

Balance December 31, 2012 and 2011	\$	<u><u>100</u></u>
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**COUNTY OF BERGEN**

**Schedule of Small Business Loans - Principal  
Community Development Trust Fund**

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$	471,663
Increased by Principal Received		<u>11,391</u>
Balance, December 31, 2012	\$	<u><u>483,054</u></u>

**COUNTY OF BERGEN**

Schedule of Small Business Loans - Interest  
Community Development Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ 48,903
Increased by Interest Received	<u>462</u>
Balance, December 31, 2012	<u>\$ 49,365</u>

**COUNTY OF BERGEN**

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

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ 33,905
Increased by Interest Received	<u>127</u>
Balance, December 31, 2012	<u>\$ 34,032</u>

**COUNTY OF BERGEN**

Schedule of Due To Regular Trust  
Community Development Trust Fund

Trust Funds

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>22,500</u>
Balance, December 31, 2012	\$ <u>22,500</u>



**COUNTY OF BERGEN**

Schedule of Cash - Treasurer

General Capital Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>27,338,906</u>
Increased by receipts:	
Premium on bond sale	74,390
Outside funding for bonded projects	855,854
Interest earned	1,882
Capital improvement fund	725,000
Serial bonds issued	89,621,000
NJDOT grants received	17,706,000
BCIA contribution (PSEG )	412,125
NJ DOT reimbursement	200,000
Environmental infrastructure loan	498,924
ARRA Funding Court Street Bridge	3,901,185
Reimbursements	169,090
Prosecutor contribution for Justice Center	<u>7,000,000</u>
	<u>121,165,450</u>
	<u>148,504,356</u>
Decreased by disbursements:	
Improvement authorizations	110,537,186
Interest transferred on arbitrage rebate	243,097
Fund balance transferred to Current Fund	660,000
	<u>111,440,283</u>
Balance, December 31, 2012	\$ <u><u>37,064,073</u></u>

## COUNTY OF BERGEN

## Schedule of Analysis of General Capital Cash

## General Capital Fund

December 31, 2012

Fund balance	\$	939,260
Capital Improvement Fund		114,425
Reserve for encumbrances		64,573,607
Infrastructure Trust Receivable		(170,639)
NJDOT Receivable		(500,000)
Reserve for Arbitrage Rebate		89,032
Reserve for Preliminary Costs		1,434

<u>Date</u>	<u>Improvement description</u>	
11/29/88	New Data System	(883)
05/16/88	Road Resurfacing and Various Improvements	(238,709)
01/01/88	Various Road, Bridge and Drainage Improvements	(375)
01/01/88	Acquisition of various Equipment and Improvements	(125,000)
08/24/88	Acquisition of Central Campus - Special Services	477,446
01/01/89	Bergen Pines Equipment and Improvements	(1)
05/02/90	Parks Maintenance Garage	(12,845)
07/11/90	Parks vehicles	(24)
08/01/90	Removal/Replacement Underground Storage Tanks	(10,000)
01/01/93	Parks Improvements and Equipment	(2)
08/04/93	Jail Construction	(12,469)
02/02/94	Planning and economic development	(20,000)
06/01/94	Public Safety Improvements	(1,771)
05/03/95	Public Works Department	(16,007)
06/04/97	Various Park Improvements	(450)
04/01/98	Public Works Improvements & Equipment	(453,914)
04/15/98	Public Works Road Resurfacing	386,063
05/06/98	Bergen Community College Equipment	(1)
05/06/98	Various Improvements & Equipment	(8)
10/07/98	Economic Development Improvements	(813)
04/21/99	Road Resurfacing	569,662
06/02/99	Health Department Improvements	(40,000)

(continued)

## COUNTY OF BERGEN

## Schedule of Analysis of General Capital Cash

## General Capital Fund

December 31, 2012

06/23/99	Various County Improvements - Public Works	\$	(497)
07/07/99	Various Department Improvements		(6,002)
03/15/00	DPW Road Improvements & Equipment		(383,170)
04/19/00	Road Resurfacing		970,008
05/03/00	Various county Improvements		(2,219)
06/07/00	Department of Health & Human Services		(27,116)
11/08/00	DPW Bridge Improvements		127,690
05/02/01	DPW Improvements and Equipment		(628,114)
6/6/2001	Open Space		(325,000)
06/20/01	Health and Human Services Improvement		(39,545)
09/05/01	Road Resurfacing		97,273
11/01/01	Various Bridge Improvements		417,553
03/06/02	Public Works Improvements and Equipment		(47,925)
05/01/02	Road Improvements - DOT		98,983
06/05/02	Bridge Improvements		2,093
09/04/02	Public Safety Improvements		3,016
09/04/02	Health & Human Services Improvements		(937)
11/13/02	Prosecutor Equipment		(365)
04/02/03	Open Space - Various Municipalities		(192,152)
07/16/03	DPW - Roads		62,786
09/03/03	DPW Various Improvements		(106,784)
09/03/03	Various Improvements/Law Enforcement Equipment		(3,682)
09/17/03	Planning and Economic Development		(46,986)
09/17/03	Health and Human Services		(6,018)
10/15/03	Bridge Improvements - DOT		4,729,690
05/19/04	DPW Various Improvements		(43,184)
07/07/04	DPW/Jail/Cogeneration Plan		(58,583)
07/07/04	Law Enforcement Improvements		(21,704)
08/04/04	Health and Human Services Improvements		(2,719)
08/04/04	Planning and Economic Development Improvements		(350,158)
11/03/04	Vocational School Improvements		(39,451)
06/01/05	Health and Human Services		(48,645)
06/01/05	Park Improvements		(637,850)
06/01/05	Law Enforcement Improvements		(27,733)

(continued)

## COUNTY OF BERGEN

## Schedule of Analysis of General Capital Cash

## General Capital Fund

December 31, 2012

06/01/05	Public Works Improvements	\$ (1,182,628)
06/01/05	Various County Department Improvements	(1)
06/22/05	Justice Center Improvements	(79,937)
07/13/05	Vocational - Technical School Improvements	(1)
06/22/05	College Improvements	(3)
07/13/05	Park Improvements	(20,798)
11/22/05	DPW Drainage Improvements	(3,885,668)
04/19/06	Road Resurfacing	23
05/03/06	DPW Various Improvements	(187,880)
05/03/06	Parks Improvements	(55,686)
05/03/06	Health and Human Services	(100,307)
05/03/06	Law Enforcement - Various Improvements	(134,204)
06/07/06	Voc-Tech School Improvements	(47,909)
06/07/06	Special Service School Improvements	(37,927)
06/07/06	Planning and Economic Development Improvements	(319,471)
07/19/06	Bergen County Community college	(403,546)
09/06/06	DPW Roads and Bridges	(1,509,685)
12/20/06	Homeless Shelter	(227)
12/20/06	Overpeck Landfill	(552,970)
04/04/07	Various DPW Improvements	(46,865)
04/04/07	Parks Golf course Improvements	(38,949)
04/04/07	Law Enforcement Improvements	(388,176)
04/04/07	Parks Improvements	(442,233)
04/04/07	Health and Human Services	(51,820)
07/07/07	Bergen Community College Improvements	412,276
4/18/077	Trunked radio System	(13,500)
06/06/07	Justice Center Improvements	(291,202)
06/06/07	Special Services School Improvements	(8,063)
06/20/07	Vocational School Improvements	(139,436)
07/11/07	Planning Improvements	(474,592)
07/11/07	Various County Department Improvements	(78,978)
07/11/07	Bergen Regional Medical Center	(73,883)
09/05/07	Vocational School Improvements	(3,934)
11/07/07	Overpeck Landfill	(415,823)

(continued)

**COUNTY OF BERGEN**

Schedule of Analysis of General Capital Cash

General Capital Fund

December 31, 2012

04/16/08	Sheriff's Office Improvements	\$ (4,226,387)
05/21/08	Public Works Improvements	(401,252)
05/21/08	Planning & Economic Development Improvements	(897,627)
05/07/08	Various County Improvements	(85,331)
05/21/08	Parks Improvements	(817,998)
05/21/08	Health and Human Services Improvements	(13,822)
06/04/08	Communications Center	(71,151)
06/04/08	Renovations to Golf Courses	(39,879)
06/04/08	Juvenile Detention Center Phase I	(1,589)
06/04/08	Various Park Improvements	(104,054)
06/18/08	Various Law Enforcement Improvements	(2,252,399)
08/13/09	Bergen Regional Medical Center Improvements	(142,664)
08/13/08	County Special Srvc. School District Improv	(577,953)
08/13/08	Bergen County Technical Schools	(51,615)
08/13/08	Bergen County community College	(2,682,835)
05/13/08	Public Works Improvements	(3,820,997)
08/13/08	Various Road Improvement Projects	269,687
09/17/08	Overpeck Park/Equestrian Center Improv	286,109
11/25/08	Property Acquisition & Infrastructure Improv	(1,352,056)
2/18/2009	Juvenile Detention Center	(252,173)
4/1/2009	Administration/Finance Improvements	(148,804)
5/6/2009	Parks Improvements	(679,490)
5/6/2006	Health and Human Services Improvements	(63,282)
6/24/2009	Improvements to Bergen Regional Medical Center	335,281
6/24/2009	Parks Improvements	(1,315,675)
6/24/2009	Golf Course Improvements	(29,612)
6/24/2009	Law Enforcement Improvements	(923,581)
6/24/2009	Public Works Improvements	(1,103,030)
7/15/2009	Public Works Improvements	(1,855,082)
7/15/2009	Road Resurfacing	2,622,557
8/12/2009	Juvenile Detention Center	(1,336,378)
11/4/2009	College Improvements	(20,597)
11/4/2009	College Ch 12 Improvements	2,169,947
2/3/2010	Court Street bridge Improvements	(976,737)

(continued)

## COUNTY OF BERGEN

## Schedule of Analysis of General Capital Cash

## General Capital Fund

December 31, 2012

5/5/2010	Road Improvements	\$ 2,674,905
7/7/2010	Park Improvements	(1,354,447)
7/7/2010	Admin & Finance Improvements	(35,077)
7/7/2010	Planning & Economic Development	10,500
7/7/2010	Health & Human Services Improvements	(512,886)
7/7/2010	Overpeck Phase II Improvements	(1,807,126)
7/7/2010	Department of Public Works Improvements	(1,912,013)
7/7/2010	Voc-Tech School Improvements	(137,720)
7/7/2010	BCC College Improvements	(162,463)
8/7/2010	Special Services School District Improvements	(143,776)
8/4/2010	County Law Enforcement	(1,168,991)
8/4/2010	BRMC Improvements	(2,626,409)
12/8/2010	DOT Road Improvements	1,351,170
12/1/2010	Special Services School District Improvements	(27,544)
12/1/2010	Voc-Tech School Improvements	(1,622,129)
12/1/2010	BCC College Improvements	(1,494,651)
9/7/2011	Various Capital Park Improvements	(321,586)
9/7/2011	Various Improvements Dept. Health and Human Services	(20,100)
9/7/2011	Various Improvements Depts. Planning and Administration	(191,346)
9/7/2011	Various Dept. Public Works Improvements	(2,589,576)
9/7/2011	Various Improvements Bergen County Technical Schools	(55,285)
9/7/2011	Various Improvements Special Services School District	63,914
9/7/2011	BCC College Improvements	8,464,292
9/21/2011	Various Dept. Public Works Improvements	(207,099)
10/5/2011	Various Dept. Public Works Improvements	41,748
12/7/2011	BCC College Improvements	(387,793)
12/7/2011	Road Improvements NJDOT	109,062
12/21/2011	Improvements to Justice Center Complex	(3,161,320)
2/15/2012	ERI Refunding Bond - School	1,000
4/4/2012	Park Improvements	(140,109)
4/4/2012	Admin and finance Improvements	(191,649)
4/4/2012	DPW Capital Improvements	(248,271)
7/11/2012	Law Enforcement Improvements	(323,275)
7/11/2012	Health and Human Services Improvements	(4,785)

(continued)

COUNTY OF BERGEN

Schedule of Analysis of General Capital Cash

General Capital Fund

December 31, 2012

7/11/2012	Bergen Community College Ch. 12	\$	—
7/11/2012	Special Services School Improvements		(28,980)
7/11/2012	Vocational School Improvements		—
9/12/2012	Bergen Community College Ch. 12		—
832-24	DPW NJDOT 2012		381,938
12/5/2012	Justice Center and DPW Garage Improvements		7,000,000
			<hr/>
			<u>37,064,072</u>

COUNTY OF BERGEN

Schedule of Encumbrances Payable

General Capital Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ 60,938,047
Increased by:	
Encumbered	<u>64,573,607</u>
	125,511,654
Decreased by:	
Returned to Improvement Authorizations	<u>60,938,047</u>
Balance, December 31, 2012	\$ <u><u>64,573,607</u></u>



**COUNTY OF BERGEN**

Schedule of Deferred Charges to  
Future Taxation Funded

General Capital Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ 493,926,943
Increased by bond issued	<u>89,621,000</u>
	<u>583,547,943</u>
Decreased by:	
Serial bonds paid	67,050,000
Environmental infrastructure trust paid	482,976
Environmental infrastructure trust Deobligated	203,788
Green trust loan	<u>288,615</u>
	<u>68,025,379</u>
Balance, December 31, 2012	<u>\$ 515,522,564</u>

**COUNTY OF BERGEN**

**Schedule of Capital Improvement Fund**

**General Capital Fund**

**Year ended December 31, 2012**

Balance, December 31, 2011	\$ <u>165,425</u>
Increased by:	
Budget appropriation	725,000
Prosecutor contribution of confiscated funds	<u>7,000,000</u>
	<u>7,725,000</u>
	7,890,425
Decreased by:	
Appropriated to finance authorizations	<u>7,776,000</u>
Balance, December 31, 2012	\$ <u><u>114,425</u></u>

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2012

Date Ordinance Adopted	Description	Balance, Dec. 31, 2011	Authorizations	Bonds Issued	State/ Federal Aid	adjustment	Balance, Dec. 31, 2012	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
11/29/1988	Acquisition of a New Data System	\$ 883	—	—	—	—	883	883	—
9/9/1988	Acquisition of Various Equipment & Improvements	125,000	—	—	—	—	125,000	125,000	—
5/16/1988	Road Resurfacing and Various Improvements	238,709	—	—	—	—	238,709	238,709	—
6/13/1988	Various Road, Bridge and Drainage Improvements	375	—	—	—	—	375	375	—
6/13/1988	Building Improvements and Equipment - Bergen Pines	7,625	—	7,624	—	—	1	1	—
7/18/1989	Park Construction	12,845	—	—	—	—	12,845	12,845	—
7/11/1990	Parks - Vehicles & Equipment	24	—	—	—	—	24	24	—
8/1/1990	Removal of Underground Tanks	10,000	—	—	—	—	10,000	10,000	—
6/3/1992	Park Improvements	6,000	—	6,000	—	—	—	—	—
5/19/1993	DPW Improvements and Equipment	8,163	—	—	—	—	8,163	—	8,164
6/16/1993	Park Improvements and Equipment	2	—	—	—	—	2	2	—
8/4/1993	Jail Construction	34,438	—	21,969	—	—	12,469	12,469	—
2/2/1994	Planning & Economic Development	20,000	—	—	—	—	20,000	20,000	—
6/1/1994	Public Safety	1,771	—	—	—	—	1,771	1,771	—
5/3/1995	Planning & Economic Development	1,323,039	—	—	—	—	1,323,039	—	1,323,039
5/3/1995	DPW Improvements and Equipment	16,007	—	—	—	—	16,007	16,007	—
6/19/1996	Public Works	78,400	—	78,400	—	—	—	—	—
7/3/1996	Department of Planning	329,798	—	—	—	—	329,798	—	329,798
4/16/1997	Various Road Improvements	58,015	—	58,015	—	—	—	—	—
4/16/1997	DPW Improvements and Equipment	26,021	—	26,021	—	—	—	—	—
6/4/1997	Various County Renovations and Improvements	450	—	—	—	—	450	450	—
4/1/1998	Public Works Improvement & Purchase of Equipment	513,762	—	53,114	—	—	460,648	453,914	6,734
5/6/1998	Various Improvements and Equipment	8	—	—	—	—	8	8	—
7/1/1998	County College	1	—	—	—	—	1	1	—
10/7/1998	Planning and Economic Development Improvements	370,128	—	—	—	—	370,128	813	369,315
4/7/1999	Vocational Technical Schools	41,000	—	—	—	—	41,000	—	41,000
6/2/1999	Health Department Improvements	40,000	—	—	—	—	40,000	40,000	—
6/23/1999	Various County Improvements - Public Works	33,973	—	—	—	—	33,973	497	33,476
7/7/1999	Various Department Improvements	6,002	—	—	—	—	6,002	6,002	—
3/15/2000	DPW Roads Improvement & Equipment	463,542	—	4,238	—	—	459,304	383,170	76,134
5/3/2000	DPW Improvements	8,617	—	—	—	—	8,617	2,219	6,398
5/3/2000	Open Space Acquisition	363,928	—	—	—	—	363,928	—	363,928
5/17/2000	Park Improvements	200,002	—	—	—	—	200,002	2	200,000

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2012

Date Ordinance Adopted	Description	Balance, Dec. 31, 2011	Authorizations	Bonds Issued	State/ Federal Aid	adjustment	Balance, Dec. 31, 2012	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
6/7/2000	Department of Health & Human Services	\$ 80,539	—	3,317	—	—	77,222	27,116	50,106
6/7/2000	Bergen Community College	1,418	—	—	—	—	1,418	—	1,418
9/27/2000	Prosecutor's Building Acquisition & Improvements	32,827	—	—	—	—	32,827	—	32,827
9/27/2000	Law Enforcement Improvements	70,988	—	—	—	—	70,988	—	70,988
10/24/2000	Equipment Acquisition Various County Departments	6,923	—	—	—	—	6,923	—	6,923
11/8/2000	Park Improvements	9,800	—	—	—	—	9,800	—	9,800
5/2/2001	DPW Improvements and Equipment	634,154	—	3,137	—	—	631,017	628,114	2,903
6/6/2001	Open Space	441,679	—	35,475	—	—	406,204	325,000	81,204
6/20/2001	Health and Human Services Improvements	280,711	—	88,794	—	—	191,917	39,545	152,372
8/8/2001	Administration and Finance Equipment	52,073	—	—	—	—	52,073	—	52,073
8/8/2001	Bergen Community College Equipment	7,451	—	—	—	—	7,451	—	7,450
9/19/2001	Prosecutor's Equipment	14,181	—	—	—	—	14,181	—	14,180
10/3/2001	Park's Department Sports Facilities	246	—	—	—	—	246	—	246
3/6/2002	Public Works Improvements and Equipment	53,628	—	—	—	—	53,628	47,925	5,703
5/1/2002	Various Department Improvements/Finance & Admin	48,737	—	—	—	—	48,737	—	48,739
6/5/2002	Special Services Schools Improvements & Equipment	19,803	—	—	—	—	19,803	—	19,803
6/19/2002	BC College Equipment	51,778	—	—	—	—	51,778	—	51,778
9/4/2002	Public Safety Improvements	10,627	—	—	—	—	10,627	—	10,627
9/4/2002	Health & Human Services Improvements & Equipment	19,313	—	—	—	—	19,313	937	18,376
9/18/002	Planning & Econ Dev - Rail Network	279,161	—	—	—	—	279,161	—	279,161
11/13/2002	Prosecutor Equipment	33,915	—	—	—	—	33,915	365	33,550
2/5/2003	Open Space - Various Municipalities	2,534,077	—	—	—	—	2,534,077	—	2,534,077
4/2/2003	Open Space - Various Municipalities	192,152	—	—	—	—	192,152	192,152	—
9/3/2003	Public Works - Various Improvements	640,254	—	478,946	—	—	161,308	106,784	54,524
9/3/2003	Bergen Community College	6,000	—	—	—	—	6,000	—	6,000
9/3/2003	Special Services School Various Improvements	4,183	—	—	—	—	4,183	—	4,183
9/3/2003	Various Improvements/Law Enforcement Equipment	6,883	—	—	—	—	6,883	3,682	3,201
9/3/2003	Bergen County Justice Center	2,432,728	—	40,531	—	—	2,392,197	—	2,392,197
9/17/2003	Planning and Economic Development	834,786	—	—	—	—	834,786	46,986	787,800
9/17/2003	Various Departments Equipment	66,518	—	—	—	—	66,518	—	66,518
9/17/2003	Health and Human Services	576,018	—	13,550	—	—	562,468	6,018	556,450
5/19/2004	DPW Various Improvements	495,745	—	62,835	—	—	432,910	43,184	389,726
7/7/2004	Park Improvements & Equipment	112,560	—	54,110	—	—	58,450	33,150	25,300
7/7/2004	Cogeneration Plan	199,460	—	—	—	—	199,460	58,583	140,877

(continued)

## COUNTY OF BERGEN

## Schedule of Deferred Charges to Future Taxation - Unfunded

## General Capital Fund

Year ended December 31, 2012

Date Ordinance Adopted	Description	Balance, Dec. 31, 2011	Authorizations	Bonds Issued	State/ Federal Aid	adjustment	Balance, Dec. 31, 2012	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
7/7/2004	Law Enforcement Improvements	\$ 107,689	—	17,573	—	—	90,116	21,704	68,412
8/4/2004	Health & Human Services Improvements	188,329	—	181,935	—	—	6,394	2,719	3,675
8/4/2004	Various County Department Improvements	262,006	—	232,306	—	—	29,700	—	29,700
8/4/2004	Planning and Economic Development Improvements	1,146,344	—	—	—	—	1,146,344	350,158	796,186
9/22/2004	Special Service School Improvements	145	—	—	—	—	145	—	145
9/22/2004	College Equipment and Improvements	48,794	—	38,789	—	—	10,005	—	10,005
11/3/2004	Vocational School Improvements	3,958,143	—	3,918,692	—	—	39,451	39,451	—
4/6/2005	Park Improvements	597,550	—	—	—	—	597,550	(1)	597,551
6/1/2005	Health and Human Services	511,242	—	228,851	—	—	282,391	48,645	233,746
6/1/2005	Park Improvements	677,061	—	39,211	—	—	637,850	637,850	—
6/1/2005	Law Enforcement Improvements	363,287	—	209,677	—	—	153,610	27,733	125,877
6/1/2005	Public Works Improvements	2,355,275	—	193,210	—	—	2,162,065	1,182,628	979,437
6/1/2005	Various County Department Improvements	31,772	—	2,117	—	—	29,655	1	29,654
6/1/2005	Justice Center Improvements	604,925	—	52,296	—	—	552,629	79,937	472,692
6/22/2005	Special Service School Improvements	207	—	—	—	—	207	—	207
7/13/2005	Vocational Technical School Improvements	23,320	—	7,733	—	—	15,587	1	15,586
7/13/2005	College Improvements	436	—	—	—	—	436	(1)	437
7/13/2005	Park Improvements	199,603	—	—	—	—	199,603	20,798	178,805
7/13/2005	Homeless Shelter Property Acquisition	5,923	—	—	—	—	5,923	—	5,923
10/19/2005	Open Space Improvements	10,352	—	—	—	—	10,352	—	10,352
11/22/2005	DPW Drainage Improvements	8,179,518	—	4,163,456	—	—	4,016,062	3,885,668	130,394
4/5/2006	Public Safety Improvements	500,000	—	500,000	—	—	—	—	—
5/3/2006	DPW Various Improvements	828,031	—	82,609	—	—	745,422	187,880	557,542
5/3/2006	Parks Improvements	610,036	—	18,304	—	—	591,732	55,686	536,046
5/3/2006	Health and Human Services	1,041,640	—	298,223	—	—	743,417	100,307	643,110
4/19/2006	Law Enforcement Various Improvements	472,131	—	134,274	—	—	337,857	134,204	203,653
5/17/2006	Various County Improvements	246,759	—	219,303	—	—	27,456	—	27,456
6/7/2006	Voc-Tech School Improvements	745,690	—	22,562	—	—	723,128	47,909	675,219
6/7/2006	Special Service School Improvements	300,637	—	95,048	—	—	205,589	37,927	167,662
6/22/2006	Planning and Economic Development Improvements	2,085,213	—	42,767	—	—	2,042,446	319,471	1,722,975
9/6/2006	Voc-Tech School Improvements	10,017	—	—	—	—	10,017	—	10,017
9/6/2006	Special Services School Improvements	1,420,000	—	996,454	—	—	423,546	403,546	20,000
9/6/2006	DPW Roads and Bridges	2,307,729	—	309,945	—	—	1,997,784	1,509,685	488,099
12/20/2006	Homeless Shelter Property Acquisition	5,584	—	—	—	—	5,584	227	5,357

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2012

Date Ordinance Adopted	Description	Balance, Dec. 31, 2011	Authorizations	Bonds Issued	State/ Federal Aid	adjustment	Analysis of balance		
							Balance, Dec. 31, 2012	Expended	Unexpended balance of improvement authori- zations
12/20/2006	Overpeck Landfill	\$ 756,502	—	174,793	—	203,788	785,497	532,970	232,527
4/4/2007	Various DPW Improvements	500,111	—	283,181	—	—	216,930	46,865	170,065
4/4/2007	Parks Golf Course Improvements	1,831,563	—	65,688	—	—	1,765,875	38,949	1,726,926
4/4/2007	Law Enforcement Improvements	2,409,127	—	738,420	—	—	1,670,707	388,176	1,282,531
4/4/2007	Parks Improvements	817,463	—	24,949	—	—	792,514	442,233	350,281
4/4/2007	Health and Human Services	741,934	—	252,630	—	—	489,304	51,820	437,484
4/18/2007	Trunked Radio System	1,977,305	—	1,963,795	—	—	13,510	13,500	10
6/6/2007	Justice Center Improvements	775,034	—	346,844	—	—	428,190	291,202	136,988
6/6/2007	Special Services School Improvements	702,470	—	476,045	—	—	226,425	8,063	218,362
6/20/2007	Vocational School Improvements	1,513,643	—	421,400	—	—	1,092,243	139,436	952,807
7/11/2007	Planning Improvements	2,299,000	—	69,805	—	—	2,229,195	474,592	1,754,603
7/11/2007	Various County Department Improvements	379,582	—	118,718	—	—	260,864	78,978	181,886
7/11/2007	Bergen Regional Medical Center	93,934	—	5,220	—	—	88,714	73,883	14,831
7/11/2007	Equestrian Center Improvements	50,000	—	—	—	—	50,000	—	50,000
9/5/2007	Vocational School Improvements	14,878	—	—	—	—	14,878	3,934	10,944
11/7/2007	Overpeck Landfill	1,647,374	—	276,606	—	—	1,370,768	415,823	954,945
4/16/2008	Sheriff's Office Improvements	6,789,133	—	353,111	—	—	6,436,022	4,226,387	2,209,635
5/21/2008	Public Works Improvements	2,189,241	—	160,642	—	—	2,028,599	401,252	1,627,347
5/21/2008	Planning & Economic Development Improvements	1,249,000	—	—	—	—	1,249,000	897,627	351,373
5/7/2008	Various County Improvements	388,310	—	193,501	—	—	194,809	85,331	109,478
5/21/2008	Parks Improvements	1,156,502	—	180,509	—	—	975,993	817,998	157,995
5/21/2008	Health and Human Services Improvements	836,562	—	96,998	—	—	739,564	13,822	725,742
6/4/2008	Communication Center	1,843,113	—	114,047	—	—	1,729,066	71,151	1,657,915
6/4/2008	Renovations to Golf Courses	3,017,070	—	10,000	—	—	3,007,070	39,879	2,967,191
6/4/2008	Juvenile Detention Center Phase I	856,623	—	166,087	—	—	690,536	1,589	688,947
6/4/2008	Various Parks Improvements	3,707,803	—	843,231	—	—	2,864,572	104,054	2,760,518
6/18/2008	Various Law Enforcement Improvements	3,645,000	—	—	—	—	3,645,000	2,252,399	1,392,601
8/13/2008	Bergen Regional Medical Center Improvements	408,499	—	30,046	—	—	378,453	142,664	235,789
8/13/2008	County Special Services School District Improv	3,947,589	—	1,045,645	—	—	2,901,944	577,953	2,323,991
8/13/2008	Bergen County Technical Schools	4,613,066	—	492,774	—	—	4,120,292	51,615	4,068,677
8/13/2008	Bergen County Community College	3,000,000	—	—	—	—	3,000,000	2,682,835	317,165
8/13/2008	Public Works Improvements	4,940,000	—	—	—	—	4,940,000	3,820,997	1,119,003
9/17/2008	Overpeck Park & Equestrian Center Improvements	156,945	—	—	—	—	156,945	—	156,945
11/25/2008	Property Acquisition & Infrastructure Improvements	2,077,063	—	245,429	—	—	1,831,634	1,352,056	479,578

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2012

Date Ordinance Adopted	Description	Balance, Dec. 31, 2011	Authorizations	Bonds Issued	State/ Federal Aid	adjustment	Analysis of balance		
							Balance, Dec. 31, 2012	Expended	Unexpended balance of improvement authori- zations
2/18/2009	Juvenile Detention Center	\$ 780,206	—	233,170	—	—	547,036	252,173	294,863
3/4/2009	Self Insurance Reserves	5,652,720	—	1,898,320	—	—	3,754,400	—	3,754,400
3/18/2009	Planning & Economic Development Improv	1,875,000	—	—	—	—	1,875,000	—	1,875,000
4/1/2009	Administration/Finance Improvements	1,261,094	—	242,207	—	—	1,018,887	148,804	870,083
5/6/2009	Parks Improvements	2,649,871	—	605,370	—	—	2,044,501	679,490	1,365,011
5/6/2006	Health and Human Service Improvements	1,827,335	—	280,555	—	—	1,546,780	63,282	1,483,498
6/24/2009	Improvements to Bergen Regional Medical Ctr	434,704	—	—	—	—	434,704	—	434,704
6/24/2009	Parks Improvements	6,134,000	—	—	—	—	6,134,000	1,315,675	4,818,325
6/24/2009	Golf Course Improvements	2,852,000	—	796,340	—	—	2,055,660	29,612	2,026,048
6/24/2009	Law Enforcement Improvements	3,671,230	—	1,147,332	—	—	2,523,898	923,581	1,600,317
6/24/2009	Public Works Improvements	5,073,737	—	1,209,314	—	—	3,864,423	1,103,030	2,761,393
7/15/2009	Public Works Improvements	3,863,154	—	134,229	—	—	3,728,925	1,855,082	1,873,843
8/12/2009	Juvenile Detention Center	17,195,440	—	7,623,958	—	—	9,571,482	1,336,378	8,235,104
11/4/2009	College Improvements	986,378	—	940,516	—	—	45,862	20,597	25,265
2/3/2010	Paris Avenue Bridge Improvements	200,000	—	—	200,000	—	—	—	—
2/3/2010	Court Street Bridge Improvements	4,877,922	—	—	3,901,185	—	976,737	976,737	—
7/7/2010	Park Improvements	3,661,221	—	634,046	—	—	3,027,175	1,354,447	1,672,728
7/7/2010	Admin & Finance Improvements	1,506,329	—	383,193	—	—	1,123,136	35,077	1,088,059
7/7/2010	Planning & Economic Development	620,000	—	—	—	—	620,000	—	620,000
7/7/2010	Health & Human Services Improvements	2,565,000	—	22,698	—	—	2,542,302	512,886	2,029,416
7/7/2010	Overpeck Phase II Improvements	6,855,865	—	—	—	—	6,855,865	1,807,126	5,048,739
7/7/2010	Department of Public Works Improvements	8,276,000	—	3,007,130	—	—	5,268,870	1,912,013	3,356,857
7/7/2010	BCC College Improvements	1,133,873	—	377,850	—	—	756,023	162,463	593,560
8/7/2010	Special Services School District Improvements	1,400,467	—	582,872	—	—	817,595	143,776	673,819
7/7/2010	Voc-Tech School Improvements	1,967,957	—	906,952	—	—	1,061,005	137,720	923,283
8/4/2010	County Law Enforcement	8,937,600	—	1,154,456	—	—	7,783,144	1,168,991	6,614,153
8/4/2010	BRMC Improvements	8,736,243	—	3,658,790	412,125	—	4,665,328	2,626,409	2,038,919
12/1/2010	Special Services School District Improvements	1,950,000	—	—	—	—	1,950,000	27,544	1,922,456
12/1/2010	Voc-Tech School Improvements	2,740,341	—	736,474	—	—	2,003,867	1,622,129	381,738
12/1/2010	BCC College Improvements	3,121,531	—	—	—	—	3,121,531	1,494,651	1,626,880
9/7/2011	Various Capital Park Improvements	2,425,000	—	44,135	—	—	2,380,865	321,586	2,059,279
9/7/2011	Various Improvements Dept. Health and Human Services	1,073,500	—	—	—	—	1,073,500	20,100	1,053,400
9/7/2011	Various Improvements Depts. Planning and Administration	921,500	—	116,479	—	—	805,021	191,346	613,675
9/7/2011	Various Dept. Public Works Improvements	5,386,000	—	21,919	—	—	5,364,081	2,589,576	2,774,505

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2012

Date Ordinance Adopted	Description	Balance, Dec. 31, 2011	Authorizations	Bonds Issued	State/ Federal Aid	adjustment	Balance, Dec. 31, 2012	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
9/7/2011	Various Improvements Bergen County Technical Schools	\$ 750,000	—	172,294	—	—	377,706	35,285	522,421
9/7/2011	Various Improvements Special Services School District	500,000	—	125,055	—	—	374,945	—	374,945
9/7/2011	BCC College Improvements	8,500,000	—	8,500,000	—	—	—	—	—
9/21/2011	Various Dept. Public Works Improvements	3,705,000	—	—	—	—	3,705,000	207,099	3,497,901
10/5/2011	Various Dept. Public Works Improvements	2,185,000	—	2,149,591	—	—	35,409	—	35,409
12/7/2011	BCC College Improvements	800,000	—	3,230	—	—	796,770	387,793	408,977
12/21/2011	Improvements to Justice Center Complex	3,420,000	—	—	—	—	3,420,000	3,161,320	258,680
2/15/2012	ERI Refunding Bond - County	—	9,749,000	9,744,000	—	—	5,000	—	5,000
2/15/2012	ERI Refunding Bond- Social Services	—	949,000	941,000	—	—	8,000	—	8,000
2/15/2012	ERI Refunding Bond - School	—	878,000	876,000	—	—	2,000	—	2,000
4/4/2012	Park Improvements	—	3,021,000	—	—	—	3,021,000	140,109	2,880,891
4/4/2012	Admin and finance Improvements	—	474,000	—	—	—	474,000	191,649	282,351
4/4/2012	DPW Capital Improvements	—	4,289,000	—	—	—	4,289,000	248,271	4,040,729
7/11/2012	Law Enforcement Improvements	—	5,920,000	—	—	—	5,920,000	323,275	5,596,725
7/11/2012	Health and Human Services Improvements	—	1,011,000	—	—	—	1,011,000	4,785	1,006,215
7/11/2012	Bergen Community College Ch. 12	—	1,000,000	—	—	—	1,000,000	—	1,000,000
7/11/2012	Special Services School Improvements	—	500,000	—	—	—	500,000	28,980	471,020
7/11/2012	Vocational School Improvements	—	750,000	—	—	—	750,000	—	750,000
9/12/2012	Bergen Community College Ch. 12	—	1,500,000	—	—	—	1,500,000	—	1,500,000
3/21/2012	Refunding 2003 General Improvement Bonds	—	21,000,000	18,160,000	—	—	2,840,000	—	2,840,000
12/5/2012	Justice Center and DPW Garage Improvements	—	107,969,000	—	—	—	107,969,000	—	107,969,000
		<u>\$ 248,239,889</u>	<u>159,010,000</u>	<u>89,621,000</u>	<u>4,513,310</u>	<u>203,788</u>	<u>313,319,367</u>	<u>62,119,716</u>	<u>251,199,652</u>

Refunding	\$ 29,721,000	\$ 200,000	DOT
Schools	18,500,000	412,125	BCIA
Taxable	5,600,000	3,901,185	ARRA
General	<u>35,800,000</u>	<u>4,513,310</u>	
	<u>\$ 89,621,000</u>		



COUNTY OF BERGEN

Schedule of Improvement Authorizations

General Capital Fund

Year ended December 31, 2012

Account Number	Improvement description	Ordinance Date	Ordinance Original Amount	Balance, December 31, 2011		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2012	
				Funded	Unfunded						Funded	Unfunded
888-21	Central Campus for Special Services	1988	\$ 7,800,000	500,446	—	—	—	—	23,000	—	477,446	—
893-03 to 08	DPW Improvements & Equipment	1993	15,629,000	—	—	8,164	—	—	—	—	—	8,164
893-15	Jail Construction	1993	45,000,000	—	—	31,409	—	—	18,939	12,470	—	—
894-01 to 02	Equipment and Improv - Planning & I	1994	4,725,000	—	—	—	—	—	—	20,000	—	—
894-19 to 22	Equipment and Improv - Public Safety	1994	1,023,000	—	—	1,772	—	—	—	1,772	—	—
895-12 to 18	Various County Improvements	1995	1,756,593	—	—	387	—	—	—	387	—	—
895-02	Equipment & Improv - Planning & Ec	1995	7,875,000	—	1,323,038	—	—	—	—	—	—	1,323,038
895-04 to 10	Equipment & Improv - Public Works	1995	18,802,000	—	—	15,739	—	—	—	15,739	—	—
896-14 to 20	Public Works	1996	12,683,000	—	—	78,401	—	—	78,401	—	—	—
896-21	Department of Planning	1996	6,025,000	—	329,798	—	—	—	—	—	—	329,798
897-02	Various Road Improvements	1997	9,495,000	—	—	13,410	—	—	13,410	—	—	—
897-03 to 07	DPW Improvements & Equipment	1997	12,800,000	—	—	66,511	—	—	28,349	38,162	—	—
897-22 to 25	Various County Renovations & Impro	1997	867,000	—	—	450	—	—	—	450	—	—
898-01 to 05	Public Works Improvement & Equipm	1998	14,800,000	—	—	477,639	—	—	35,211	435,714	—	6,734
898-06	Public Works Road - Resurfacing	1998	6,420,000	386,063	—	—	—	—	—	—	386,063	—
898-26 to 27	Economic Development Improvement	1998	2,310,000	—	369,315	814	—	—	—	814	—	369,315
899-02 to 04	County Road Resurfacing	1999	6,420,000	919,662	—	12	—	—	76,231	273,781	569,662	—
899-05	Vocational School Improvements	1999	2,930,000	—	41,000	—	—	—	—	—	—	41,000
899-14 to 20	Various County Improvements	1999	12,731,000	—	—	33,481	—	—	—	5	—	33,476
899-23 to 35	Various County Departments	1999	1,793,000	—	—	6,000	—	—	—	6,000	—	—
820-01 to 03	DPW Road Improvements & Equipm	2000	8,420,000	—	76,134	322,739	—	—	4,237	318,502	—	76,134
820-04 to 05	Road Resurfacing	2000	8,022,000	970,008	—	—	—	—	—	—	970,008	—
820-10 to 820-13	DPW Improvements	2000	8,315,000	—	6,398	2,218	—	—	—	2,218	—	6,398
820-14	Open Space Acquisition	2000	5,320,000	—	363,928	—	—	—	—	—	—	363,928
820-15	Parks Improvements and Equipment	2000	2,520,000	—	200,000	—	—	—	—	—	—	200,000
820-16 to 18	Department of Health & Human Servi	2000	1,780,000	—	72,273	8,266	—	—	11,167	19,266	—	50,106
820-19	College Improvements	2000	800,000	—	1,418	—	—	—	—	—	—	1,418
820-22	Prosecutor's Building Acquisition & It	2000	7,450,000	—	32,827	—	—	—	—	—	—	32,827
820-23 to 26	Law Enforcement Improvements	2000	1,868,000	—	70,988	—	—	—	—	—	—	70,988
820-27 to 30	Equipment Acquisition Various Count	2000	161,000	—	6,923	—	—	—	—	—	—	6,923
820-31	DPW Bridge Improvements	2000	9,208,500	3,307,920	—	2,716,494	—	—	2,771,534	3,125,190	127,690	—
820-32	Park Improvements	2000	400,000	—	9,800	—	—	—	—	—	—	9,800
821-01 to 06	DPW Improvements and Equipment	2001	12,349,000	—	2,820	630,536	—	—	2,339	628,114	—	2,903
821-08	Open Space Acquisition	2001	2,800,000	—	406,854	—	—	—	650	325,000	—	81,204
821-11 to 14	Health and Human Services Improven	2001	2,940,000	—	187,436	38,766	—	—	34,284	39,546	—	152,372
821-15 to 25	Administration and Finance Equipme	2001	778,000	—	52,073	—	—	—	—	—	—	52,073
821-32	Bergen Community College Equipme	2001	390,000	—	7,450	—	—	—	—	—	—	7,450
821-33 to 35	Road Resurfacing	2001	7,195,000	97,273	—	162,892	—	—	—	162,892	97,273	—
821-38	Prosecutor's Equipment	2001	1,530,000	—	14,180	—	—	—	—	—	—	14,180
821-39 to 40	Pack's Department Sports Facilities	2001	11,000,000	—	246	—	—	—	—	—	—	246
821-41	Various Bridge Improvements	2001	1,842,000	752,871	—	447,257	—	—	496,791	285,784	417,553	—
822-01 to 06	Public Works Improvements and Equi	2002	8,550,000	—	—	53,629	—	—	—	47,926	—	5,703
822-07 to 16	Improvement Finance & Admin	2002	992,000	—	48,739	—	—	—	—	—	—	48,739

(Continued)

COUNTY OF BERGEN

Schedule of Improvement Authorizations

General Capital Fund

Year ended December 31, 2012

Account Number	Improvement description	Ordinance Date	Ordinance Original Amount	Balance, December 31, 2011		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2012	
				Funded	Unfunded						Funded	Unfunded
822-17	DPW Road Improvements (DOT)	2002	\$ 7,181,000	168,169	—	—	—	—	—	69,186	98,983	—
822-19	Special Services Improvement & Equi	2002	1,887,000	—	19,803	—	—	—	—	—	—	19,803
822-23	BC College Equipment	2002	2,750,000	—	51,778	—	—	—	—	—	—	51,778
822-21	Various Bridge Improvements	2002	1,374,279	2,093	—	407,267	—	—	—	407,267	2,093	—
822-24 to 27	Public Safety Improvements	2002	1,903,000	3,016	10,627	—	—	—	—	—	3,016	10,627
822-28 to 29	Health & Human Services Improve	2002	2,260,000	—	485	18,829	—	—	938	—	—	18,376
822-30	Planning & Econ Dev - Rail Network	2002	500,000	—	279,161	—	—	—	—	—	—	279,161
822-33	Prosecutor Equipment	2002	2,350,000	—	33,914	—	—	—	—	364	—	33,550
823-04	Open Space - Various Municipalities	2003	4,113,000	—	2,534,077	—	—	—	—	—	—	2,534,077
823-05	Open Space - Various Municipalities	2003	1,865,000	—	—	192,152	—	—	—	192,152	—	—
823-06	DPW - Roads	2003	7,181,000	62,786	—	—	—	—	—	—	62,786	—
823-07 to 10	Public Works - various Improvements	2003	6,446,000	—	522,175	111,501	—	—	504,474	74,678	—	54,524
823-12	Bergen Community College	2003	300,000	—	6,000	—	—	—	—	—	—	6,000
823-13	Special Services School Various Impn	2003	2,025,000	—	4,183	—	—	—	—	—	—	4,183
823-15 to 21	Various Improv/Law Enforcement Eq	2003	4,660,000	—	1,135	5,748	—	—	798	2,884	—	3,201
823-22	Bergen County Justice Center	2003	5,800,000	—	2,392,197	—	—	—	—	—	—	2,392,197
823-24	Planning and Economic Development	2003	2,575,000	—	787,800	46,984	—	—	27,662	19,322	—	787,800
823-25 to 33	Various departments Equipment	2003	490,000	—	66,518	—	—	—	—	—	—	66,518
823-34 to 35	Health and Human Services	2003	2,160,000	—	556,450	6,017	—	—	—	6,017	—	556,450
823-37	Bridge Improvements - DOT	2003	7,366,500	3,703,605	—	2,145,638	—	—	958,283	161,270	4,729,690	—
824-04 to 16	DPW Various Improvements	2004	9,300,000	—	402,706	78,531	—	—	51,151	40,360	—	389,726
824-17	Park Improvements & Equipment	2004	5,735,000	—	112,560	—	—	—	54,111	33,149	—	25,300
824-18	Co-generation Plan	2004	3,100,000	—	140,877	—	—	—	—	—	—	140,877
824-19 to 24	Law Enforcement Improvements	2004	5,500,000	—	57,847	246,489	—	—	9,616	226,308	—	68,412
824-25 to 27	Health & Human Services Improve	2004	1,336,000	—	3,675	184,654	—	—	181,935	2,719	—	3,675
824-28 to 33	Various County Department Improven	2004	621,000	—	29,700	232,306	—	—	232,306	—	—	29,700
824-34	Planning & Economic Dev Improv	2004	1,995,000	—	796,186	350,158	—	—	—	350,158	—	796,186
824-37	Special Service School Improvements	2004	830,000	—	145	—	—	—	—	—	—	145
824-39	College Equipment and Improvemen	2004	1,000,000	—	15,824	—	—	—	5,819	—	—	10,005
824-40	Vocational School Improvements	2004	6,433,500	—	3,827,254	—	—	—	3,827,254	—	—	—
825-01	Park Improvements	2005	6,150,000	—	597,551	—	—	—	—	—	—	597,551
825-02 to 07	Health and Human Services	2005	1,800,000	—	293,817	211,552	—	—	229,046	42,577	—	233,746
825-08	Park Improvements	2005	4,300,000	—	620,406	25,866	—	—	8,836	637,436	—	—
825-09 to 16	Law Enforcement Improvements	2005	5,846,000	—	147,431	195,830	—	—	190,085	27,299	—	125,877
825-17 to 22	Public Works Improvements	2005	7,953,000	—	2,192,055	138,742	—	—	293,575	1,057,785	—	979,437
825-23 to 27	Various County Departments	2005	630,000	—	31,141	—	—	—	1,487	—	—	29,654
825-28	Justice Center Improvements	2005	2,600,000	—	556,618	13,920	—	—	17,909	79,937	—	472,692
825-29	Special Service School Improvements	2005	3,806,650	—	207	—	—	—	—	—	—	207
825-30	Vocational Technical School Improve	2005	4,093,350	—	15,586	—	—	—	—	—	—	15,586
825-31	College Improvements	2005	1,625,000	—	437	—	—	—	—	—	—	437
825-32	Park Improvements	2005	4,268,000	—	161,855	37,747	—	—	—	20,797	—	178,805
825-35 to 36	Homeless Shelter Property Acquisitio	2005	14,293,000	—	—	5,923	—	—	—	—	—	5,923
825-41	Open Space Improvements	2005	1,965,471	—	10,352	—	—	—	—	—	—	10,352
825-39	DPW Drainage Improvements	2005	11,400,000	—	1,596,999	5,084,215	—	—	3,132,253	3,418,567	—	130,394

(Continued)

**COUNTY OF BERGEN**  
 Schedule of Improvement Authorizations  
 General Capital Fund  
 Year ended December 31, 2012

Account Number	Improvement description	Date	Balance, December 31, 2011		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2012	
			Ordinance Original Amount	Funded						Unfunded	Funded
826-03	Road Resurfacing	2006	\$ 7,181,000	23	—	469,972	—	73,038	396,957	23	—
826-07 to 10	DPW Various Improvements	2006	6,200,000	—	559,766	254,446	—	75,452	181,218	—	557,542
826-11	Parks Improvements	2006	4,761,000	—	535,600	65,985	—	9,854	55,685	—	536,046
826-12 to 15	Health and Human Services	2006	3,150,000	—	723,685	317,699	—	306,401	91,873	—	643,110
826-16 to 24	Public Safety Improvements	2006	6,869,000	—	241,114	200,353	—	105,845	131,969	—	203,653
826-25 to 30	DPW Various Improvements	2006	1,089,000	—	229,714	—	—	202,258	—	—	27,456
826-31	Voc-Tech School Improvements	2006	4,916,000	—	724,744	—	—	49,523	—	—	675,219
826-32	Special Service School Improvements	2006	1,811,000	—	300,637	—	—	132,975	—	—	167,662
826-33	Planning and Economic Development	2006	3,300,000	—	1,744,011	325,315	—	40,646	305,705	—	1,722,973
826-35	Voc-Tech School Improvements	2006	4,406,000	—	10,017	—	—	—	—	—	10,017
826-36	Special Service School Improvements	2006	1,420,000	—	1,420,000	—	—	1,400,000	—	—	20,000
826-38 to 39	DPW Roads and Bridges	2006	3,740,000	—	922,210	1,328,399	—	375,886	1,386,624	—	488,099
826-42	Homeless Shelter Property Acquisition	2006	4,730,000	—	5,357	228	—	—	228	—	5,357
826-43	Overpeck Landfill	2006	18,000,000	—	359,789	387,569	—	223,737	291,094	—	232,527
827-01 to 05	Various DPW Improvements	2007	6,661,000	—	170,065	46,865	—	—	46,865	—	170,065
827-06	Various Golf Courses	2007	3,937,000	—	1,746,631	47,020	—	48,715	18,010	—	1,726,926
827-07 to 14	Law Enforcement Improvements	2007	6,485,000	—	1,488,946	769,958	—	721,570	254,803	—	1,282,531
827-15	Park Improvements	2007	4,625,000	—	642,045	173,818	—	300,964	164,618	—	350,281
827-16 to 19	Health & Human Service Improvements	2007	1,927,000	—	557,399	184,034	—	266,884	37,065	—	437,484
827-20	Bergen Community College	2007	6,000,000	861,030	—	—	—	448,754	—	412,276	—
827-21	Trunked Radio System	2007	12,100,000	—	626	1,260,533	—	1,247,649	13,500	—	10
827-22	Justice Center Improvements	2007	2,300,000	—	456,423	67,105	—	238,797	147,743	—	136,988
827-23	Special Service School Improvement	2007	1,867,000	—	667,487	—	—	449,125	—	—	218,362
827-24	Vocational School Improvements	2007	4,639,420	—	1,300,224	—	—	347,417	—	—	952,807
827-26	Planning Improvements	2007	2,420,000	—	2,254,603	46,444	—	506,075	40,369	—	1,754,603
827-027 to 35	Various County Department Improvements	2007	1,311,000	—	302,459	15,012	—	108,218	27,367	—	181,886
827-36	Bergen Regional Medical Center Impr	2007	5,600,000	—	14,831	75,324	—	1,440	73,884	—	14,831
827-37	Equestrian Center Improvements	2007	1,000,000	—	50,000	—	—	—	—	—	50,000
827-38	Vocational School Improvements	2007	4,617,580	—	14,878	—	—	3,934	—	—	10,944
827-39	Overpeck Landfill Improvements	2007	39,600,000	—	1,023,842	595,451	—	249,273	415,073	—	954,945
828-01 to 03	Sheriff's Office Improvements	2008	8,771,000	—	6,434,390	185,226	—	1,098,050	3,311,931	—	2,209,635
828-04 to 06	Public Works Improvements	2008	8,623,000	—	2,100,861	111,683	—	346,182	239,015	—	1,627,347
828-13	Planning & Economic Development Impr	2008	2,258,000	—	251,373	1,000,000	—	—	900,000	—	351,373
828-07 to 12	Various County Improvements	2008	876,000	—	121,590	234,220	—	238,292	8,040	—	109,478
828-14	Parks Improvements	2008	4,360,000	—	821,446	300,145	—	374,547	589,049	—	157,995
828-15 to 828-16	Health and Human Services Improvements	2008	1,920,000	—	740,311	86,754	—	90,479	10,844	—	725,742
828-17	Communications Center	2008	22,750,000	—	1,495,396	282,077	—	(89,564)	209,122	—	1,657,915
828-18	Renovations to Golf Courses	2008	3,228,000	—	2,967,191	39,880	—	—	39,880	—	2,967,191
828-19	Juvenile Detention Center Phase I	2008	4,156,000	—	688,947	94,466	—	93,966	500	—	688,947
828-20	Various Parks Improvements	2008	5,870,000	—	2,822,661	598,328	—	556,418	104,053	—	2,760,518
828-21 to 25	Various Law Enforcement Improvements	2008	3,837,000	—	1,901,585	325,683	—	717,308	117,359	—	1,392,601
828-27	Bergen Regional Medical Center Impr	2008	3,150,000	—	235,789	163,468	—	31,716	131,752	—	235,789
828-28	County Special Svc. School District I	2008	5,035,750	—	3,622,961	318,000	—	1,451,910	165,060	—	2,323,991
828-29	Bergen County Technical Schools	2008	10,084,080	—	4,430,590	—	—	361,913	—	—	4,068,677

(Continued)

COUNTY OF BERGEN

Schedule of Improvement Authorizations

General Capital Fund

Year ended December 31, 2012

Account Number	Improvement description	Ordinance Date	Ordinance Original Amount	Balance, December 31, 2011		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2012	
				Funded	Unfunded						Funded	Unfunded
828-30	Bergen County Community College Ir	2008	\$ 3,000,000	—	699,778	—	—	—	382,613	—	—	317,165
828-31	Public Works Improvements	2008	5,200,000	—	1,462,541	1,088,479	—	—	85,310	1,346,707	—	1,119,003
828-26	Various Road Improvement Projects	2008	8,145,000	269,682	—	116,934	—	—	(5)	116,934	269,687	—
828-32 to 33	Overpeck Park/Equestrian Center Impt	2008	11,200,000	117,976	156,945	202,573	—	—	1,134	33,306	286,109	156,945
828-34 to 35	Property Acquisition & Infrastructure	2008	4,000,000	—	1,942,218	119,289	—	—	623,146	958,783	—	479,578
829-01	Juvenile Detention Center	2009	3,160,000	—	283,713	352,260	—	—	105,877	235,233	—	294,863
829-02	Self Insurance Reserves	2009	15,087,720	563,393	5,652,720	—	—	—	2,461,713	—	—	3,754,400
829-03	Planning & Economic Development In	2009	1,975,000	—	1,875,000	—	—	—	—	—	—	1,875,000
829-04 to 07	Administration/Finance Improvements	2009	1,409,000	—	1,077,187	182,759	—	—	241,060	148,803	—	870,083
829-08	Parks Improvements	2009	4,200,000	—	2,032,327	420,110	—	—	523,539	563,867	—	1,365,011
809-09 to 10	Health and Human Services Improven	2009	2,123,000	—	1,546,561	274,285	—	—	280,622	56,726	—	1,483,498
809-11	Improvements to Bergen Regional Me	2009	5,092,000	730,974	434,704	344,914	—	—	740,607	169,067	335,281	434,704
829-12	Park Improvements	2009	6,437,000	282,690	6,134,000	—	—	—	99,573	1,498,792	—	4,818,325
829-13	Golf Course Improvements	2009	3,003,000	—	2,017,661	423,224	—	—	414,535	302	—	2,026,048
829-14 to 21	Law Enforcement Improvements	2009	5,776,000	—	2,607,289	567,542	—	—	1,020,090	554,424	—	1,600,317
829-22 to 25	Public Works Improvements	2009	8,215,000	—	3,722,115	924,403	—	—	1,144,081	741,044	—	2,761,393
829-26	Public Works Improvements	2009	4,126,000	—	2,760,795	1,071,068	—	—	465,616	1,492,404	—	1,873,843
829-27	Road Resurfacing	2009	8,145,000	2,622,557	—	384,008	—	—	193,825	190,183	2,622,557	—
829-28	Juvenile Detention center	2009	26,362,000	—	9,094,492	5,575,098	—	—	5,916,440	518,046	—	8,235,104
829-29	College Improvements	2009	2,610,000	—	556,130	—	—	—	530,865	—	—	25,265
829-30	Collge Ch 12 Improvements	2009	2,353,000	2,231,381	—	—	—	—	61,434	—	2,169,947	—
830-01	Paris Avenue Bridge Improvements	2010	1,000,000	—	—	142,619	—	—	142,619	—	—	—
830-02	Court Street Bridge Improvements	2010	17,788,000	—	—	2,589,959	—	—	2,589,959	—	—	—
830-03	Road Improvements (DOT)	2010	8,103,000	2,924,685	—	2,051,485	—	—	1,037,395	1,263,870	2,674,905	—
830-04	Park Improvements	2010	4,198,000	—	3,231,429	281,151	—	—	1,103,605	736,247	—	1,672,728
830-05 to 08	Admin & Finance Improvements	2010	1,681,000	—	1,268,345	229,660	—	—	390,966	19,480	—	1,088,059
830-09	Planning & Economic Development Ii	2010	653,000	10,500	620,000	—	—	—	—	—	10,500	620,000
830-10 to 11	Health and Human Services Improven	2010	2,701,000	—	2,500,815	176,505	—	—	369,430	278,474	—	2,029,416
830-12	Overpeck Phase II Improvements	2010	14,200,000	7,329,354	6,855,865	—	—	—	8,412,994	723,486	—	5,048,739
830-13 to 15	Department of Public Works Improves	2010	8,712,000	—	4,512,463	3,648,398	—	—	3,483,684	1,320,320	—	3,356,857
830-16	BCC College Improvements	2010	1,700,000	—	839,389	—	—	—	245,829	—	—	593,560
830-17	Special Services School District Imprt	2010	1,867,500	—	1,400,467	—	—	—	726,648	—	—	673,819
830-18	Voc-Tech School Improvements	2010	2,033,000	—	1,356,301	—	—	—	433,016	—	—	923,285
830-19 to 26	County Law Enforcement	2010	9,408,000	—	7,836,740	933,642	—	—	1,233,116	943,113	—	6,614,153
830-27	BRMC Improvements	2010	9,362,000	—	5,231,517	3,272,939	—	—	4,549,162	1,916,375	—	2,038,919
830-28	Special Services School District Imprt	2010	1,950,000	—	1,950,000	—	—	—	27,544	—	—	1,922,456
830-29	Voc-Tech School Improvements	2010	2,750,000	—	2,724,232	—	—	—	2,342,494	—	—	381,738
830-30	BCC College Improvements	2010	3,121,531	—	3,121,531	—	—	—	1,494,651	—	—	1,626,880
830-32	DOT Road Improvements	2010	10,225,000	1,351,170	—	6,976,627	—	—	4,087,975	2,888,652	1,351,170	—
831-01	Various Capital Park Improvements	2011	2,553,000	—	2,368,310	184,690	—	—	231,558	262,163	—	2,059,279
831-02 to 03	Dept. Health and Human Services	2011	1,130,000	18,196	1,073,500	38,304	—	—	38,878	37,722	—	1,053,400
831-04 to 05	Depts. Planning and Administration	2011	970,000	—	821,149	148,851	—	—	178,870	177,455	—	613,675
831-06 to 07	Public Works Improvements	2011	5,670,000	20,744	5,386,000	262,500	—	—	501,476	2,393,263	—	2,774,505
831-09 to 14	Bergen County Technical Schools	2011	750,000	—	750,000	—	—	—	227,379	—	—	522,421

(Continued)

COUNTY OF BERGEN

Schedule of Improvement Authorizations

General Capital Fund

Year ended December 31, 2012

Account Number	Improvement description	Ordinance Date	Ordinance Original Amount	Balance, December 31, 2011		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2012	
				Funded	Unfunded						Funded	Unfunded
831-16	Special Services School District	2011	\$ 500,000	—	500,000	—	—	—	61,141	—	63,914	374,945
831-20	BCC College Improvements	2011	8,500,000	—	8,500,000	—	—	—	35,708	—	8,464,292	—
831-21	Dept of Public Works	2011	3,900,000	—	3,497,901	402,099	—	—	14,222	387,877	—	3,497,901
831-22	Dept of Public Works	2011	2,300,000	—	1,913,718	103,137	—	—	1,939,698	—	41,748	35,409
831-23	BCC College Improvements	2011	800,000	—	800,000	—	—	—	391,023	—	—	408,977
831-25	Dept of Public Works (DOT)	2011	8,103,000	5,903,000	—	2,200,000	—	—	1,000,000	6,993,938	109,062	—
831-24	Justice Center Complex	2011	3,600,000	180,000	3,420,000	—	—	—	1,407,532	1,933,788	—	258,680
832-01	ERI Refunding Bond - Coumy	2012	9,749,000	—	—	—	9,749,000	—	9,744,000	—	—	5,000
832-02	ERI Refunding Bond- Social Services	2012	949,000	—	—	—	949,000	—	941,000	—	—	8,000
832-03	ERI Refunding Bond - School	2012	878,000	—	—	—	878,000	—	875,000	—	1,000	2,000
832-09	Park Improvements	2012	3,180,000	—	—	—	3,180,000	—	84,205	214,904	—	2,880,891
832-07/08	Admin and finance Improvements	2012	499,000	—	—	—	499,000	—	67,089	149,560	—	282,351
832-10	DPW Capital Improvements	2012	4,515,000	—	—	—	4,515,000	—	6,704	467,567	—	4,040,729
832-11	DPW DOT Midland Park Bridge	2012	1,000,000	—	—	—	1,000,000	—	108,293	891,707	—	—
832-12	DPW DOT Allendale Bridge	2012	1,000,000	—	—	—	1,000,000	—	—	1,000,000	—	—
832-16/19	Law Enforcement Improvements	2012	6,232,000	—	—	—	6,232,000	—	—	635,275	—	5,596,725
832-26/28	Health and Human Services	2012	1,065,000	—	—	—	1,065,000	—	3,316	55,469	—	1,006,215
832-21	Bergen Community College Ch. 12	2012	1,000,000	—	—	—	1,000,000	—	—	—	—	1,000,000
832-22	Special Services School District	2012	500,000	—	—	—	500,000	—	28,980	—	—	471,020
832-23	Vocational School Improvements	2012	750,000	—	—	—	750,000	—	—	—	—	750,000
832-15	Bergen Community College Ch. 12	2012	1,500,000	—	—	—	1,500,000	—	—	—	—	1,500,000
832-24	DPW NJDOT 2012	2012	8,103,000	—	—	—	8,103,000	—	—	7,721,062	381,938	—
832-25	Refunding 2003 General Improvemen	2012	21,000,000	—	—	—	21,000,000	—	18,160,000	—	—	2,840,000
832-33	Justice Center and DPW Garage	2012	114,969,000	—	—	—	114,969,000	—	—	—	7,000,000	107,969,000
				\$ 36,291,267	186,159,712	60,938,047	176,889,000	—	110,537,186	64,573,607	34,136,672	231,199,651
						Capital Improvement Fund	\$ 7,776,000					
						DOT Grants	10,103,000					
						Debt authorized	159,010,000					
							\$ 176,889,000					

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding Date	Interest Rate	Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012
March 15, 2002	BCIA Governmental Loan Revenue Bonds	\$ 4,000,000		\$	510,000		510,000	
April 1, 2002	General Improvement Bonds	25,505,000			3,005,000		3,005,000	
April 1, 2002	College Bonds	2,495,000			305,000		305,000	
April 1, 2002	School Bonds	1,988,000			238,000		238,000	
March 15, 2003	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003 A (Pooled ERI Unfunded Liability)	11,894,000	2013	5.250				
			2014	4.700				
			2015	4.750				
			2016	4.800				
			2017	4.850				
			2018	4.900				
			2019	5.350				
			2020	5.350				
			2021	5.350				
			2022	5.350				
			2023	5.350				
					10,259,000		9,664,000	595,000
March 15, 2003	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003 A (Pooled ERI Unfunded Liability)	1,054,000	2013	5.250				
			2014	4.700				
			2015	4.750				
			2016	4.800				
			2017	4.850				
			2018	4.900				
			2019	5.350				
			2020	5.350				
			2021	5.350				
			2022	5.350				
			2023	5.350				
					959,000		916,000	43,000

(continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012
			Date	Amount					
March 15, 2003	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003A (Pooled ERI Unfunded Liability)	\$ 2,851,000	2013	\$ 249,000	5.250	\$ 1,311,000	—	1,062,000	249,000
			2014	262,000	4.700				
			2015	275,000	4.750				
			2016	288,000	4.800				
Sept. 1, 2003	General Improvement Bonds	32,656,000	2013	3,150,000	4.000	22,581,000	—	19,431,000	3,150,000
Sept. 1, 2003	School Bonds	7,164,000	2013	475,000	4.000	3,364,000	—	2,889,000	475,000
Sept. 1, 2003	College Bonds	508,000	2013	58,000	4.000	108,000	—	50,000	58,000
Oct. 1, 2003	General Obligation Refunding Bonds	14,680,000	2013	1,550,000	3.500	6,150,000	—	1,575,000	4,575,000
			2014	1,525,000	3.625				
			2015	1,500,000	3.625				
Oct. 15, 2004	General Improvement Bonds	26,511,000	2013	2,000,000	3.375	21,111,000	—	1,700,000	19,411,000
			2014	2,200,000	3.500				
			2015	2,400,000	3.750				
			2016	2,600,000	3.750				
			2017	2,800,000	3.800				
			2018	3,500,000	4.000				
			2019	3,911,000	4.000				
Oct. 15, 2004	School Bonds	12,000,000	2013	900,000	3.375	9,200,000	—	800,000	8,400,000
			2014	1,000,000	3.500				
			2015	1,100,000	3.750				
			2016	1,200,000	3.750				
			2017	1,300,000	3.800				
			2018	1,400,000	4.000				
			2019	1,500,000	4.000				
Oct. 15, 2004	County College Bonds	5,744,500	2013	385,000	3.375	3,049,500	—	385,000	2,664,500 (continued)
			2014	385,000	3.500				
			2015	385,000	3.750				
			2016	385,000	3.750				
			2017	385,000	3.800				
			2018	385,000	4.000				
			2019	354,500	4.000				

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012							
			Date	Amount												
Oct. 15, 2004	County College Bonds (County College Bond Act, P.L. 1971 c72)	\$ 5,744,500	2013	\$ 385,000	3.375											
			2014	385,000	3.500											
			2015	385,000	3.750											
			2016	385,000	3.750											
			2017	385,000	3.800											
			2018	385,000	4.000											
			2019	354,500	4.000					\$ 3,049,500	—	385,000	2,664,500			
Nov. 15, 2005	General Improvement Bonds	40,295,000	2013	2,100,000	4.000											
			2014	3,300,000	4.000											
			2015	4,400,000	4.000											
			2016	4,500,000	4.000											
			2017	4,600,000	4.125											
			2018	4,700,000	4.125											
			2019	4,745,000	4.250					32,095,000	—	2,750,000	29,345,000			
Nov. 15, 2005	Special Services/Vocational School Bonds (New Jersey School Bond Reserve Act, P.L. 1980, c72)	4,705,000	2013	600,000	4.000											
			2014	650,000	4.000											
			2015	700,000	4.000					2,500,000	—	550,000	1,950,000			
Oct. 15, 2006	General Improvement Bonds	37,349,000	2013	2,250,000	3.625											
			2014	2,500,000	3.750											
			2015	2,750,000	3.750											
			2016	3,000,000	3.875											
			2017	3,250,000	4.000											
			2018	3,500,000	4.000											
			2019	3,750,000	4.000											
			2020	4,500,000	4.000											
			2021	4,949,000	4.125					32,449,000	—	2,000,000	30,449,000			
			Oct. 15, 2006	Special Services/Vocational School Bonds (New Jersey School Bond Reserve Act, P.L. 1980, c72)	9,086,000					2013	575,000	3.625				
										2014	600,000	3.750				
2015	625,000	3.750														
2016	650,000	3.875														
2017	675,000	4.000														
2018	700,000	4.000														
2019	725,000	4.000														
2020	750,000	4.000														
2021	851,000	4.125				6,701,000	—	550,000	6,151,000							

(continued)



COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds			Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012				
			Date	Amount	Interest Rate								
Oct. 15, 2007	General Improvement Bonds	\$ 46,905,000	2013	\$ 2,600,000	3.750								
			2014	2,750,000	4.000								
			2015	2,850,000	4.000								
			2016	2,950,000	4.000								
			2017	3,100,000	4.000								
			2018	3,200,000	4.000								
			2019	3,350,000	4.000								
			2020	3,500,000	4.000								
			2021	3,650,000	4.000								
			2022	3,750,000	4.000								
			2023	3,805,000	4.000					\$ 37,905,000	—	2,400,000	35,505,000
Oct. 15, 2007	Special Services/Vocational School Bonds	10,095,000	2013	610,000	3.750								
			2014	635,000	4.000								
			2015	663,000	4.000								
			2016	690,000	4.000								
			2017	715,000	4.000								
			2018	745,000	4.000								
			2019	775,000	4.000								
			2020	815,000	4.000								
			2021	835,000	4.000								
			2022	960,000	4.000					8,030,000	—	585,000	7,445,000
			Oct. 15, 2007	County College Bonds	6,000,000					2013	475,000	3.750	
2014	500,000	4.000											
2015	525,000	4.000											
2016	550,000	4.000											
2017	575,000	4.000											
2018	610,000	4.000											
2019	700,000	4.000				4,385,000	—	450,000	3,935,000				
Oct. 15, 2007	State Aid County College Bonds	6,000,000	2013	475,000	3.750								
			2014	500,000	4.000								
			2015	525,000	4.000								
			2016	550,000	4.000								
			2017	575,000	4.000								
			2018	610,000	4.000								
			2019	700,000	4.000					4,385,000	—	450,000	3,935,000
Dec. 21, 2007	Mini-Bonds	650,000	2017	650,000	4.350	650,000	—	—	650,000				

(continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012							
			Date	Amount												
Nov. 1, 2008	General Improvement Bonds	\$ 44,583,000	2013	\$ 2,800,000	4.000											
			2014	3,000,000	4.250											
			2015	3,150,000	4.250											
			2016	3,300,000	4.250											
			2017	3,400,000	4.250											
			2018	3,500,000	4.250											
			2019	3,600,000	4.375											
			2020	3,700,000	4.500											
			2021	3,800,000	4.625											
			2022	4,050,000	4.750											
			2023	4,533,000	4.750					\$ 41,583,000	—	2,750,000	38,833,000			
			Nov. 1, 2008	School Bonds	17,512,000					2013	1,150,000	4.000				
2014	1,200,000	4.250														
2015	1,250,000	4.250														
2016	1,275,000	4.250														
2017	1,300,000	4.250														
2018	1,325,000	4.250														
2019	1,350,000	4.375														
2020	1,375,000	4.500														
2021	1,400,000	4.625														
2022	1,500,000	4.750														
2023	1,537,000	4.750				15,712,000	—	1,050,000	14,662,000							
Nov. 1, 2008	County College Bonds	3,000,000				2013	240,000	4.000								
			2014	250,000	4.250											
			2015	260,000	4.250											
			2016	270,000	4.250											
			2017	280,000	4.250											
			2018	290,000	4.250											
			2019	300,000	4.375											
			2020	305,000	4.500	2,425,000	—	230,000					2,195,000			
			Nov. 1, 2008	State Aid County College Bonds	3,000,000	2013	240,000	4.000								
						2014	250,000	4.250								
2015	260,000	4.250														
2016	270,000	4.250														
2017	280,000	4.250														
2018	290,000	4.250														
2019	300,000	4.375														
2020	305,000	4.500				2,425,000	—	230,000	2,195,000							

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds		Interest Rate	Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012
			Date	Amount					
Nov. 1, 2008	Hospital Bonds	\$ 11,726,000	2013	\$ 800,000	5.750				
			2014	825,000	5.750				
			2015	850,000	6.000				
			2016	875,000	6.000				
			2017	900,000	6.000				
			2018	925,000	6.000				
			2019	950,000	6.000				
			2020	975,000	6.125				
			2021	1,000,000	6.250				
			2022	1,050,000	6.625				
			2023	1,076,000	6.750	\$ 11,001,000		775,000	10,226,000
Dec. 12, 2008	Mini-Bonds	610,000	2018	610,000	5.000	610,000			610,000
Nov. 1, 2009	General Improvement Bonds	77,852,000	2013	3,300,000	3.250				
			2014	3,575,000	3.250				
			2015	2,150,000	3.250				
			2016	4,250,000	3.250				
			2017	3,950,000	3.250				
			2018	3,900,000	3.250				
			2019	4,800,000	3.250				
			2020	5,800,000	3.250				
			2021	6,150,000	3.250				
			2022	6,375,000	3.750				
			2023	6,675,000	3.750				
			2024	6,850,000	3.875				
			2025	6,950,000	4.000				
			2026	7,027,000	4.000	74,802,000		3,050,000	71,752,000
Nov. 1, 2009	Special Services/Vocational School Bonds	6,348,000	2013	325,000	3.250				
			2014	350,000	3.250				
			2015	375,000	3.250				
			2016	400,000	3.250				
			2017	425,000	3.250				
			2018	450,000	3.250				
			2019	475,000	3.250				
			2020	500,000	3.250				
			2021	525,000	3.250				
			2022	550,000	3.750				
			2023	575,000	3.750				
			2024	573,000	3.875	5,823,000		300,000	5,523,000

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds			Interest Rate	Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012
			Date	Outstanding	Amst					
Nov. 1, 2009	County Hospital Bonds	\$ 4,313,000	2013	\$ 235,000	3.000					
			2014	245,000	3.500					
			2015	255,000	3.750					
			2016	265,000	4.000					
			2017	280,000	4.250					
			2018	295,000	4.250					
			2019	310,000	4.500					
			2020	325,000	4.750					
			2021	340,000	4.850					
			2022	355,000	5.000					
			2023	375,000	5.150					
			2024	385,000	5.300	\$ 3,893,000		225,000	3,668,000	
Nov. 11, 2010	General Improvement Bonds	47,465,000	2013	2,100,000	2.500					
			2014	1,900,000	2.500					
			2015	1,900,000	2.500					
			2016	1,900,000	3.000					
			2017	1,900,000	3.000					
			2018	1,900,000	3.000					
			2019	2,800,000	3.000					
			2020	3,000,000	3.000					
			2021	3,700,000	3.000					
			2022	3,700,000	3.000					
			2023	3,700,000	3.000					
			2024	3,800,000	3.250					
			2025	3,800,000	3.250					
			2026	3,800,000	3.375					
			2027	3,765,000	3.375	45,565,000		1,900,000	43,665,000	
Nov. 1, 2010	Special Services/Vocational School Bonds	5,147,000	2013	310,000	2.500					
			2014	320,000	2.500					
			2015	335,000	2.500					
			2016	355,000	3.000					
			2017	370,000	3.000					
			2018	380,000	3.000					
			2019	395,000	3.000					
			2020	405,000	3.000					
			2021	420,000	3.000					
			2022	415,000	3.000					
			2023	425,000	3.000	4,857,000		300,000	4,557,000	
			2024	427,000	3.250					

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds			Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012
			Date	Outstanding Amount	Interest Rate				
Nov. 1, 2010	County College Bonds	\$ 1,177,000	2013	\$ 105,000	2.500				
			2014	110,000	2.500				
			2015	115,000	2.500				
			2016	120,000	3.000				
			2017	125,000	3.000				
			2018	130,000	3.000				
			2019	135,000	3.000				
			2020	142,000	3.000				
					\$ 1,082,000	---	100,000	982,000	
Nov. 1, 2010	State Aid County College Bonds	1,176,000	2013	105,000	2.500				
			2014	110,000	2.500				
			2015	115,000	2.500				
			2016	120,000	3.000				
			2017	125,000	3.000				
			2018	130,000	3.000				
			2019	135,000	3.000				
			2020	141,000	3.000				
					1,081,000	---	100,000	981,000	
Nov. 1, 2010	Series B - Taxable County Bonds	14,217,000	2013	1,370,000	2.375				
			2014	1,470,000	2.500				
			2015	1,570,000	2.500				
			2016	1,670,000	2.600				
			2017	1,775,000	2.600				
			2018	1,875,000	3.000				
			2019	2,117,000	3.400				
Dec. 1, 2011	Series A General Improvement Bonds	43,048,000	2013	1,600,000	2.000				
			2014	1,800,000	2.000				
			2015	1,800,000	2.000				
			2016	2,200,000	2.000				
			2017	2,200,000	2.000				
			2018	2,500,000	2.000				
			2019	2,500,000	2.000				
			2020	2,800,000	2.000				
			2021	3,000,000	2.250				
			2022	3,000,000	2.500				
			2023	3,000,000	3.000				
			2024	3,000,000	3.000				
			2025	3,000,000	3.000				
			2026	3,000,000	3.000				
			2027	3,000,000	3.125				
			2028	3,048,000	3.250				
					43,048,000	---	1,600,000	41,448,000	

(continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding	Interest Rate	Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012
Dec. 1, 2011	Series A - Special Services/ Vocational School Bonds	\$ 3,025,000	2013 \$ 150,000 2014 150,000 2015 200,000 2016 200,000 2017 250,000 2018 250,000 2019 250,000 2020 250,000 2021 275,000 2022 300,000 2023 300,000 2024 300,000		\$ 3,025,000	—	150,000	2,875,000
Dec. 1, 2011	Series B County Taxable Bonds	2,332,000	2013 300,000 2014 300,000 2015 300,000 2016 350,000 2017 350,000 2018 432,000		2,332,000	—	300,000	2,032,000
Jun 5, 2012	General Improvement Refunding Bonds Series A	15,830,000	2014 3,135,000 3.000 2015 3,105,000 3.000 2016 3,165,000 4.000 2017 3,175,000 4.000 2018 3,190,000 4.000		—	15,830,000	60,000	15,770,000
Jun 5, 2012	Special Services/Vocational School Bonds - Refunding Bonds Series A	2,330,000	2014 465,000 3.000 2015 460,000 3.000 2016 455,000 4.000 2017 450,000 4.000 2018 490,000 4.000		—	2,330,000	10,000	2,320,000
Dec 1, 2012	Special Services/Vocational School Bonds Series C	10,000,000	2013 600,000 1.000 2014 600,000 1.000 2015 800,000 1.000 2016 800,000 1.000 2017 900,000 1.000 2018 900,000 1.000 2019 1,000,000 2.000 2020 1,000,000 2.000 2021 1,000,000 2.000 2022 1,200,000 2.000 2023 1,200,000 2.000		—	10,000,000	—	10,000,000

(continued)

## COUNTY OF BERGEN

## Schedule of General Serial Bonds

## General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds			Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012
			Date	Amount	Interest Rate				
Dec 1, 2012	General Improvement Bonds Series C	\$ 35,800,000	2013	\$ 1,500,000	1.000				
			2014	1,500,000	1.000				
			2015	2,000,000	1.000				
			2016	2,000,000	1.000				
			2017	2,200,000	1.000				
			2018	2,200,000	1.000				
			2019	2,400,000	2.000				
			2020	2,400,000	2.000				
			2021	2,600,000	2.900				
			2022	2,600,000	2.000				
			2023	2,700,000	2.600				
			2024	2,800,000	2.000				
			2025	2,900,000	2.000				
			2026	3,000,000	2.000				
				2027	3,000,000				
Dec 1, 2012	County Taxable Bonds Series D	5,600,000	2013	400,000	0.400				
			2014	400,000	0.500				
			2015	550,000	1.000				
			2016	550,000	1.000				
			2017	550,000	1.000				
			2018	550,000	1.250				
			2019	650,000	1.850				
			2020	650,000	2.000				
			2021	650,000	2.000				
			2022	650,000	2.200				
Jun 15, 2012	County College Bonds	4,250,000	2013	350,000	1.000				
			2014	350,000	1.000				
			2015	350,000	2.000				
			2016	350,000	2.000				
			2017	350,000	2.000				
			2018	350,000	2.000				
			2019	350,000	2.000				
			2020	350,000	2.000				
			2021	350,000	2.000				
			2022	350,000	2.125				
			2023	350,000	2.125				
			2024	400,000	2.250				

(continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issue	Maturity of Bonds			Balance, Dec. 31, 2011	Bonds Issued	Bonds paid	Balance, Dec. 31, 2012
			Date	Outstanding Amount	Interest Rate				
Jun 15, 2012	State Aid County College Bonds	\$ 4,250,000	2013	350,000	1.000	\$ —	4,250,000	—	4,250,000
			2014	350,000	1.000				
			2015	350,000	2.000				
			2016	350,000	2.000				
			2017	350,000	2.000				
			2018	350,000	2.000				
			2019	350,000	2.000				
			2020	350,000	2.000				
			2021	350,000	2.000				
			2022	350,000	2.125				
			2023	350,000	2.125				
			2024	400,000	2.250				
May 1, 2012	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003A (Pooled ERI Unfunded Liability) Bergen County	9,744,000	2013	179,000	0.430	—	9,744,000	—	9,744,000
			2014	860,000	0.620				
			2015	936,000	0.838				
			2016	1,020,000	1.237				
			2017	1,114,000	1.637				
			2018	1,220,000	2.108				
			2019	1,338,000	2.358				
			2020	1,467,000	2.659				
2021	1,610,000	2.959							
May 1, 2012	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003A (Pooled ERI Unfunded Liability) (Vocational School)	876,000	2013	25,000	0.430	—	876,000	—	876,000
			2014	281,000	0.620				
			2015	284,000	0.838				
			2016	286,000	1.237				
May 1, 2012	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003A (Pooled ERI Unfunded Liability) (BD. Of Social Services)	941,000	2013	15,000	0.430	—	941,000	—	941,000
			2014	65,000	0.620				
			2015	75,000	0.838				
			2016	82,000	1.237				
			2017	91,000	1.637				
			2018	93,000	2.108				
			2019	105,000	2.358				
			2020	113,000	2.659				
			2021	131,000	2.959				
			2022	80,000	3.109				
			2023	91,000	3.259				
						<u>\$ 486,681,000</u>	<u>89,621,000</u>	<u>67,050,000</u>	<u>509,252,000</u>
Analysis of Balance									
Serial Bonds						\$ 485,421,000	89,621,000	67,050,000	507,992,000
Mini-Bonds						<u>1,260,000</u>	<u>—</u>	<u>—</u>	<u>1,260,000</u>
						<u>\$ 486,681,000</u>	<u>89,621,000</u>	<u>67,050,000</u>	<u>509,252,000</u>



## COUNTY OF BERGEN

## Schedule of Bonds and Notes Authorized but not Issued

## General Capital Fund

Year ended December 31, 2012

Ordinance		Description	Balance,	2012	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2011	authori- zations			Dec. 31, 2012
11/29/1988	88-68	Acquisition of New Data System	\$ 883	—	—	—	883
9/9/1988	88-41	Acquisition of Various Equipment & Improvements	125,000	—	—	—	125,000
5/16/1988	88-22	Road Resurfacing and Various Improvements	238,709	—	—	—	238,709
6/13/1988	88-24	Various Road, Bridge and Drainage Improvements	375	—	—	—	375
6/13/1988	88-26	Building Improvements & Equipment - Bergen Pines	7,625	—	7,625	—	—
7/18/1989	89-25	Park Construction	12,845	—	—	—	12,845
7/11/1990	90-35	Parks - Vehicles and Equipment	24	—	—	—	24
8/1/1990	90-38	Human Services - Renovations	10,000	—	—	—	10,000
6/30/1992	92-15	Park Improvements	6,000	—	6,000	—	—
5/19/1993	93-21	DPW Improvements and Equipment	8,163	—	—	—	8,163
6/16/1993	93-25	Park Improvements and Equipment	2	—	—	—	2
8/4/1993	93-30	Jail Construction	34,438	—	21,969	—	12,469
2/2/1994	94-02	Planning & Economic Development	20,000	—	—	—	20,000
6/1/1994	94-21	Public Safety	1,771	—	—	—	1,771
5/3/1995	95-18	Planning & Economic Development	1,323,039	—	—	—	1,323,039
5/3/1995	95-20	DPW Improvements & Equipment	16,007	—	—	—	16,007
6/19/1996	96-15	Public Works	78,400	—	78,400	—	—
7/3/1996	96-20	Department of Planning	329,798	—	—	—	329,798
4/16/1997	97-10	Various Road Improvements	58,015	—	58,015	—	—
4/16/1997	97-11	DPW Improvements & Equipment	26,021	—	26,021	—	—
6/4/1997	97-23	Various County Renovation & Improvements	450	—	—	—	450
4/1/1998	98-19	Public Works Improvement & Purchase of Equipment	513,762	—	53,114	—	460,648
5/6/1998	98-23	Various Improvements and Equipment	8	—	—	—	8
7/1/1998	98-27	County College	1	—	—	—	1
10/7/1998	98-29	Plannina and Economic Development Improvements	370,128	—	—	—	370,128
4/7/1999	99-16	Vocational Technical Schools	41,000	—	—	—	41,000
6/2/1999	99-21	Health Department Improvements	40,000	—	—	—	40,000
6/23/1999	99-23	Various County Improvements	33,973	—	—	—	33,973
7/7/1999	99-27	Various Department Improvements	6,002	—	—	—	6,002

(continued)

## COUNTY OF BERGEN

## Schedule of Bonds and Notes Authorized but not Issued

## General Capital Fund

Year ended December 31, 2012

Ordinance		Description	Balance,	2012	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2011	authori- zations			Dec. 31, 2012
3/15/2000	00-05	DPW Road Improvements & Equipment	\$ 463,542	—	4,238	—	459,304
5/3/2000	00-10	DPW Improvements	8,617	—	—	—	8,617
5/3/2000	00-11	Open Space Acquisition	363,928	—	—	—	363,928
5/17/2000	00-14	Park Improvements	200,002	—	—	—	200,002
6/7/2000	00-15	Department of Health & Human Services	80,539	—	3,317	—	77,222
6/7/2000	00-21	Bergen Community College	1,418	—	—	—	1,418
9/27/2000	00-29	Prosecutor's Building Acquisition & Improvements	32,827	—	—	—	32,827
9/27/2000	00-28	Law Enforcement Improvements	70,988	—	—	—	70,988
10/24/2000	00-32	Equipment Acquisition - Various County Depts	6,923	—	—	—	6,923
11/8/2000	00-24	Park Improvements	9,800	—	—	—	9,800
5/2/2001	01-14	DPW Improvements and Equipment	634,154	—	3,137	—	631,017
6/6/2001	01-17	Open Space	441,679	—	35,475	—	406,204
6/20/2001	01-22	Health and Human Services Improvement	280,711	—	88,794	—	191,917
8/8/2001	01-24	Administration and Finance Equipment	52,073	—	—	—	52,073
8/8/2001	01-27	Bergen Community College Equipment	7,451	—	—	—	7,451
9/19/2001	01-32	Prosecutor's Equipment	14,181	—	—	—	14,181
10/3/2001	01-34	Park's Department Sports Facilities	246	—	—	—	246
3/6/2002	02-04	Public Works Improvements and Equipment	53,628	—	—	—	53,628
5/1/2002	02-08	Various Department Improvements/Finance & Admin	48,737	—	—	—	48,737
6/5/2002	02-14	Special Services Schools Improvement & Equipment	19,803	—	—	—	19,803
6/19/2002	02-17	BC College Equipment	51,778	—	—	—	51,778
9/4/2002	02-23	Public Safety Improvements	10,627	—	—	—	10,627
9/4/2002	02-24	Health & Human Services Improvements & Equipment	19,313	—	—	—	19,313
9/18/2002	02-28	Planning & Econ Dev - Rail Network	279,161	—	—	—	279,161
11/13/2002	02-31	Prosecutor Equipment	33,915	—	—	—	33,915
2/5/2003	03-04	Open Space - Various Municipalities	2,534,077	—	—	—	2,534,077
4/2/2003	03-08	Open Space - Various Municipalities	192,152	—	—	—	192,152
9/3/2003	03-25	Public Works - Various Improvements	640,254	—	478,946	—	161,308
9/3/2003	03-26	Bergen Community College Equipment	6,000	—	—	—	6,000
9/3/2003	03-28	Special Services School Various Improvements	4,183	—	—	—	4,183

(continued)

## COUNTY OF BERGEN

## Schedule of Bonds and Notes Authorized but not Issued

## General Capital Fund

Year ended December 31, 2012

Ordinance		Description	Balance,	2012	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2011	authori- zations			Dec. 31, 2012
9/3/2003	03-30	Various Improvements Law Enforcement Equipment	\$ 6,883	—	—	—	6,883
9/3/2003	03-32	Bergen County Justice Center	2,432,728	—	40,531	—	2,392,197
9/17/2003	03-35	Planning and Economic Development	834,786	—	—	—	834,786
9/17/2003	03-36	Various Departments Equipment	66,518	—	—	—	66,518
9/17/2003	03-37	Health and Human Services	576,018	—	13,550	—	562,468
5/19/2004	04-12	DPW Various Improvements	495,745	—	62,835	—	432,910
7/7/2004	04-18	Park Improvements and Equipment	112,560	—	54,110	—	58,450
7/7/2004	04-19	Cogeneration Plan	199,460	—	—	—	199,460
7/7/2004	04-21	Law Enforcement Improvements	107,689	—	17,573	—	90,116
8/4/2004	04-22	Health & Human Services Improvements	188,329	—	181,935	—	6,394
8/4/2004	04-23	Various County Department Improvements	262,006	—	232,306	—	29,700
8/4/2004	04-24	Planning and Economic Development Improvements	1,146,344	—	—	—	1,146,344
9/22/2004	04-30	Special Service School Improvements	145	—	—	—	145
9/22/2004	04-32	College Equipment and Improvements	48,794	—	38,789	—	10,005
11/3/2004	04-33	Vocational School Improvements	3,958,143	—	3,918,692	—	39,451
4/6/2005	05-04	Park Improvements	597,550	—	—	—	597,550
6/1/2005	05-09	Health and Human Services	511,242	—	228,851	—	282,391
6/1/2005	05-10	Park Improvements	677,061	—	39,211	—	637,850
6/1/2005	05-11	Law Enforcement Improvements	363,287	—	209,677	—	153,610
6/1/2005	05-12	Public Works Improvements	2,355,275	—	193,210	—	2,162,065
6/1/2005	05-13	Various County Department Improvements	31,772	—	2,117	—	29,655
6/1/2005	05-14	Justice Center Improvements	604,925	—	52,296	—	552,629
6/22/2005	05-17	Special Service School Improvements	207	—	—	—	207
7/13/2005	05-18	Vocational Technical Schools Improvements	23,320	—	7,733	—	15,587
7/13/2005	05-20	College Improvements	436	—	—	—	436
7/13/2005	05-21	Park Improvements	199,603	—	—	—	199,603
7/13/2005	05-22	Homeless Shelter Property Acquisition	5,923	—	—	—	5,923
10/19/2005	05-33	Open Space Improvements	10,352	—	—	—	10,352
11/22/2005	05-36	DPW Drainage Improvements	8,179,518	—	4,163,456	—	4,016,062
4/5/2006	06-06	Public Safety Improvements	500,000	—	500,000	—	—

(continued)

## COUNTY OF BERGEN

## Schedule of Bonds and Notes Authorized but not Issued

## General Capital Fund

Year ended December 31, 2012

Ordinance		Description	Balance,	2012	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2011	authori- zations			Dec. 31, 2012
5/3/2006	06-09	DPW Various Improvements	\$ 828,031	—	82,609	—	745,422
5/3/2006	06-10	Parks Improvements	610,036	—	18,304	—	591,732
5/3/2006	06-16	Health and Human Services	1,041,640	—	298,223	—	743,417
4/19/2006	06-15	Law Enforcement Various Improvements	472,131	—	134,274	—	337,857
5/17/2006	06-17	Various County Improvements	246,759	—	219,303	—	27,456
6/7/2006	06-20	Voc-Tech School Improvements	745,690	—	22,562	—	723,128
6/7/2006	06-21	Special Service School Improvements	300,637	—	95,048	—	205,589
6/22/2006	06-22	Planning and Economic Development Improvements	2,085,213	—	42,767	—	2,042,446
9/6/2006	06-26	Voc-Tech School Improvements	10,017	—	—	—	10,017
9/6/2006	06-27/ 12-33	Special Services School Improvements	1,420,000	—	996,454	—	423,546
9/6/2006	06-29	DPW Roads and Bridges	2,307,729	—	309,945	—	1,997,784
12/20/2006	06-34	Homeless Shelter Property Acquisition	5,584	—	—	—	5,584
12/20/2006	06-35	Overpeck Landfill	756,502	—	174,793	203,788	785,497
4/4/2007	07-12	Various DPW Improvements	500,111	—	283,181	—	216,930
4/4/2007	07-10	Parks Golf Course Improvements	1,831,563	—	65,688	—	1,765,875
4/4/2007	07-11	Law Enforcement Improvements	2,409,127	—	738,419	—	1,670,708
4/4/2007	07-13	Park Improvements	817,463	—	24,949	—	792,514
4/4/2007	07-14	Health and Human Services	741,934	—	252,630	—	489,304
4/18/2007	07-22	Trunked Radio System	1,977,305	—	1,963,795	—	13,510
6/6/2007	07-28	Justice Center Improvements	775,034	—	346,844	—	428,190
6/6/2007	07-29	Special Services School Improvements	702,470	—	476,045	—	226,425
6/20/2007	07-30	Vocational School Improvements	1,513,643	—	421,400	—	1,092,243
7/11/2007	07-33	Planning Improvements	2,299,000	—	69,805	—	2,229,195
7/11/2007	07-34	Various County Department Improvements	379,582	—	118,718	—	260,864
7/11/2007	07-35	Bergen Regional Medical Center	93,934	—	5,220	—	88,714
7/11/2007	07-36	Equestrian Center Improvements	50,000	—	—	—	50,000
9/5/2007	07-39	Vocational School Improvements	14,878	—	—	—	14,878
11/7/2007	07-43	Overpeck Landfill	1,647,374	—	276,606	—	1,370,768
4/16/2008	08-12	Sheriff's Office Improvements	6,789,133	—	353,111	—	6,436,022
5/21/2008	08-13	Public Works Improvements	2,189,241	—	160,642	—	2,028,599

(continued)

## COUNTY OF BERGEN

## Schedule of Bonds and Notes Authorized but not Issued

## General Capital Fund

Year ended December 31, 2012

Ordinance		Description	Balance,	2012	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2011	authori- zations			Dec. 31, 2012
5/21/2008	08-15	Planning & Economic Development Improvements	\$ 1,249,000	—	—	—	1,249,000
5/7/2008	08-14	Various County Improvements	388,310	—	193,501	—	194,809
5/21/2008	08-16	Parks Improvements	1,156,502	—	180,509	—	975,993
5/21/2008	08-17	Health and Human Services Improvement	836,562	—	96,998	—	739,564
6/4/2008	08-19	Communications Center	1,843,113	—	114,047	—	1,729,066
6/4/2008	08-20	Renovations to Golf Courses	3,017,070	—	10,000	—	3,007,070
6/4/2008	08-36	Juvenile Detention Center Phase I	856,623	—	166,087	—	690,536
6/4/2008	08-37	Various Parks Improvements	3,707,803	—	843,231	—	2,864,572
6/18/2008	08-38	Various Law Enforcement Improvements	3,645,000	—	—	—	3,645,000
8/13/2008	08-39	Bergen Regional Medical Center Improvements	408,499	—	30,046	—	378,453
8/13/2008	08-40/ 12-31	County Special Services School District Improv	3,947,589	—	1,045,645	—	2,901,944
8/13/2008	08-41	Bergen County Technical Schools	4,613,066	—	492,774	—	4,120,292
8/13/2008	08-42	Bergen County Community College	3,000,000	—	—	—	3,000,000
8/13/2008	08-43	Public Works Improvements	4,940,000	—	—	—	4,940,000
9/17/2008	08-48	Overpeck Park and Equestrian Center Improvements	156,945	—	—	—	156,945
11/25/2008	08-56	Property Acquisition & Infrastructure Improvements	2,077,063	—	245,429	—	1,831,634
2/18/2009	09-01	Juvenile Detention Center	780,206	—	233,169	—	547,037
3/4/2009	09-03	Self Insurance Reserves	5,652,720	—	1,898,320	—	3,754,400
3/18/2009	09-04	Planning & Economic Development Improvements	1,875,000	—	—	—	1,875,000
4/1/2009	09-07	Administration/Finance Improvements	1,261,094	—	242,207	—	1,018,887
5/6/2009	09-11	Parks Improvements	2,649,871	—	605,370	—	2,044,501
5/6/2009	09-12	Health and Human Services Improvements	1,827,335	—	280,555	—	1,546,780
6/24/2009	09-16	Improvements to Bergen Regional Medical Center	434,704	—	—	—	434,704
6/24/2009	09-17	Parks Improvements	6,134,000	—	—	—	6,134,000
6/24/2009	09-18	Golf Course Improvements	2,852,000	—	796,340	—	2,055,660
6/24/2009	09-19	Law Enforcement Improvements	3,671,230	—	1,147,332	—	2,523,898
6/24/2009	09-20	Public Works Improvements	5,073,737	—	1,209,314	—	3,864,423
7/15/2009	09-22	Public Works Improvements	3,863,154	—	134,229	—	3,728,925
8/12/2009	09-25	Juvenile Detention center	17,195,440	—	7,623,958	—	9,571,482
11/4/2009	09-30	College Improvements	986,378	—	940,516	—	45,862

(continued)

## COUNTY OF BERGEN

## Schedule of Bonds and Notes Authorized but not Issued

## General Capital Fund

Year ended December 31, 2012

Ordinance		Description	Balance,	2012	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2011	authori- zations			Dec. 31, 2012
2/3/2010	10-01	Paris Avenue Bridge Improvements	\$ 200,000	—	200,000	—	—
2/3/2010	10-02	Court Street Bridge Improvements	4,877,922	—	3,901,185	—	976,737
7/7/2010	10-12	Park Improvements	3,661,221	—	634,046	—	3,027,175
7/7/2010	10-13	Admin & Finance Improvements	1,506,329	—	383,193	—	1,123,136
7/7/2010	10-14	Planning & Economic Development	620,000	—	—	—	620,000
7/7/2010	10-15	Health & Human Services Improvements	2,565,000	—	22,698	—	2,542,302
7/7/2010	10-16	Overpeck Phass II Improvements	6,855,865	—	—	—	6,855,865
7/7/2010	10-17	Department of Public Works Improvements	8,276,000	—	3,007,130	—	5,268,870
7/7/2010	10-18	BCC College Improvements	1,133,873	—	377,850	—	756,023
8/4/2010	10-19	Special Services School District Improvements	1,400,467	—	582,873	—	817,594
7/7/2010	10-20	Voc-Tech School Improvements	1,967,957	—	906,952	—	1,061,005
8/4/2010	10-21	County Law Enforcement	8,937,600	—	1,154,456	—	7,783,144
8/4/2010	10-23	BRMC Improvements	8,736,243	—	4,070,915	—	4,665,328
12/1/2010	10-28/ 12-30	Special Services School District Improvements	1,950,000	—	—	—	1,950,000
12/1/2010	10-29	Voc-Tech School Improvements	2,740,341	—	736,474	—	2,003,867
12/1/2010	10-30	BCC College Improvements	3,121,531	—	—	—	3,121,531
9/7/2011	11-1	Various Capital Park Improvements	2,425,000	—	44,135	—	2,380,865
9/7/2011	11-2	Various Improvements Dept. Health and Human Services	1,073,500	—	—	—	1,073,500
9/7/2011	11-3	Various Improvements Depts. Planning and Administration	921,500	—	116,479	—	805,021
9/7/2011	11-4	Various Dept. Public Works Improvements	5,386,000	—	21,919	—	5,364,081
9/7/2011	11-5	Various Improvements Bergen County Technical Schools	750,000	—	172,294	—	577,706
9/7/2011	11-6	Various Improvements Special Services School District	500,000	—	125,055	—	374,945
9/7/2011	11-7	BCC College Improvements	8,500,000	—	8,500,000	—	—
9/21/2011	11-8	Various Dept. Public Works Improvements	3,705,000	—	—	—	3,705,000
10/5/2011	11-9	Various Dept. Public Works Improvements	2,185,000	—	2,149,591	—	35,409
12/7/2011	11-10	BCC College Improvements	800,000	—	3,230	—	796,770
12/21/2011	11-11	Improvements to Justice Center Complex	3,420,000	—	—	—	3,420,000
2/15/2012	12-01	ERI Refunding Bond - County	—	9,749,000	9,744,000	—	5,000
2/15/2012	12-02	ERI Refunding Bond- Social Services	—	949,000	941,000	—	8,000
2/15/2012	12-03	ERI Refunding Bond - School	—	878,000	876,000	—	2,000

(continued)

COUNTY OF BERGEN

Schedule of Bonds and Notes Authorized but not Issued

General Capital Fund

Year ended December 31, 2012

Ordinance			Balance, Dec. 31, 2011	2012 authori- zations	Funded	Cancellation/ Reappropriated	Balance, Dec. 31, 2012
Date	No.	Description					
4/4/2012	12-09	Park Improvements	\$ ---	3,021,000	---	---	3,021,000
4/4/2012	12-08	Admin and finance Improvements	---	474,000	---	---	474,000
4/4/2012	12-10	DPW Capital Improvements	---	4,289,000	---	---	4,289,000
7/11/2012	12-19	Law Enforcement Improvements	---	5,920,000	---	---	5,920,000
7/11/2012	12-20	Health and Human Services Improvements	---	1,011,000	---	---	1,011,000
7/11/2012	12-21	Bergen Community College Ch. 12	---	1,000,000	---	---	1,000,000
7/11/2012	12-22	Special Services School Improvements	---	500,000	---	---	500,000
7/11/2012	12-23	Vocational School Improvements	---	750,000	---	---	750,000
9/12/2012	12-26	Bergen Community College Ch. 12	---	1,500,000	---	---	1,500,000
3/21/2012	12-05	Refunding 2003 General Improvement Bonds	---	21,000,000	18,160,000	---	2,840,000
12/5/2012	12-35	Justice Center and DPW Garage Improvements	---	107,969,000	---	---	107,969,000
			<u>\$ 248,239,889</u>	<u>159,010,000</u>	<u>94,134,310</u>	<u>203,788</u>	<u>313,319,367</u>
				Bonded	\$ 89,621,000		
				Federal Grant received	3,901,185		
				Paris Ave. Bridge	200,000		
				Bergen Regional	412,125		
					<u>\$ 94,134,310</u>		

COUNTY OF BERGEN

Schedule of NJDOT Transportation Trust Receivable

General Capital Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ 8,103,000
Increased by grants awarded	<u>10,103,000</u>
	18,206,000
Decreased by cash received	<u>17,706,000</u>
Balance, December 31, 2012	\$ <u><u>500,000</u></u>



COUNTY OF BERGEN

Schedule of Green Trust Loan Payable

General Capital Fund

Year ended December 31, 2012

Date of Issue	Purpose	Original Issues	Maturity of Bonds			Balance, Dec. 31, 2011	Decreased	Balance, Dec. 31, 2012
			Date	Amount	Interest Rate			
Various	Various	\$ 5,527,670	2013	294,416	2.000			
			2014	300,334	2.000			
			2015	306,370	2.000			
			2016	158,169	2.000			
			2017	2,709	2.000			
						\$ 1,350,613	288,615	1,061,998

Detail of Green Trust Loans Payable

Belmont Park	\$ 23,437
Borg's Woods	289,963
Norwood Conservation	748,598
	\$ 1,061,998

COUNTY OF BERGEN

Schedule of Reserve for Interest for Arbitrage Rebate

General Capital Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$	330,247
Interest earned		<u>1,882</u>
		332,129
Decreased by interest transferred to Current Fund		<u>243,097</u>
Balance, December 31, 2012	\$	<u><u>89,032</u></u>

COUNTY OF BERGEN

Schedule of Environmental Infrastructure Trust Loan Receivable

General Capital Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>873,351</u>
Decreased by:	
Cash receipts	498,924
Deobligation	<u>203,788</u>
	<u>702,712</u>
Balance, December 31, 2012	\$ <u><u>170,639</u></u>

**COUNTY OF BERGEN**

Schedule of Reserve for Preliminary Costs

General Capital Fund

Year ended December 31, 2012

Balance, December 31, 2011	\$ <u>1,434</u>
Balance, December 31, 2012	\$ <u>1,434</u>

COUNTY OF BERGEN

Schedule of Environmental Infrastructure Trust Loan Payable

General Capital Fund

Year ended December 31, 2012

<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date</u>	<u>Trust Loan Interest Rate</u>	<u>Trust Loan Principal</u>	<u>Fund Loan Principal</u>	<u>Balance, Dec. 31, 2011</u>	<u>Bonds Decreased</u>	<u>Balance, Dec. 31, 2012</u>
Oct. 2007	\$ 7,383,149	2013	3.600	\$ 230,000	256,084			
		2014	5.000	240,000	257,476			
		2015	5.000	250,000	258,447			
		2016	5.000	260,000	256,663			
		2017	5.000	275,000	258,090			
		2018	5.000	290,000	258,983			
		2019	4.000	305,000	259,339			
		2020	4.000	315,000	257,769			
		2021	5.000	325,000	255,913			
		2022	5.000	345,000	54,802			
				<u>\$ 2,835,000</u>	<u>2,373,566</u>	<u>5,895,330</u>	<u>686,764</u>	<u>5,208,566</u>
						Paid by budget	\$ 482,976	
						Deobligated	<u>203,788</u>	
							<u>\$ 686,764</u>	

**COUNTY OF BERGEN**

Schedule of Changes in General Fixed Assets

General Fixed Assets Account Group

Year Ended December 31, 2012

Category	Balance Dec. 31, 2011	Additions	Deletions	Balance Dec. 31, 2012
Land	\$ 523,807,509	1,889,879	42,800	525,654,588
Improvements	291,199,118	—	55,000	291,144,118
Equipment	91,453,399	7,926,589	211,850	99,168,138
	<u>\$ 906,460,026</u>	<u>9,816,468</u>	<u>309,650</u>	<u>915,966,844</u>

**SINGLE AUDIT SECTION**

## **LOUIS C. MAI CPA & ASSOCIATES**

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### **Report on Compliance for Each Major Federal and State Program; Report on Internal Control over Compliance; and Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by OMB Circular A-133 and NJ OMB Circular 04-04**

#### **Independent Auditor's Report**

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

#### ***Report on Compliance for Each Major Federal and State Program***

We have audited the compliance of the County of Bergen, New Jersey (the County) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the State of New Jersey OMB State Grant Compliance Supplement that could have a direct and material effect on each of County's major federal and State programs for the year ended December 31, 2012. The County's major federal and State programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

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

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and State of New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards and OMB Circular A-133 and NJ OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or State program occurred. An audit includes examining, on a test basis, evidence about County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



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

### ***Opinion on Each Major Federal and State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and State programs for the year ended December 31, 2012.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and NJ OMB Circular 04-04 and which are described in the accompanying schedule of findings and questioned costs as federal findings F12-01 to F12-03 and State findings S12-01 to S12-09. Our opinion on each major federal and State program is not modified with respect to these matters

The County's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or State program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJ OMB Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as federal findings F12-01 to F12-03 and State findings S12-01 to S12-09 that we consider to be significant deficiencies.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and NJ OMB Circular 04-04. Accordingly, this report is not suitable for any other purpose.

***Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by OMB Circular A-133 and NJ OMB Circular 04-04***

We have audited the financial statements of the County of Bergen, New Jersey as of and for the year ended December 31, 2012, and have issued our report thereon dated June 7, 2013, which contained an unmodified opinion on those financial statements on a regulatory basis. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and State financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and NJ OMB Circular 04-04 and are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and State financial assistance are fairly stated in all material respects in relation to the financial statements as a whole.

*Louis C. Mai CPA & Associates*  
*Louis C. Mai*

Louis C. Mai, Registered Municipal Accountant  
No. CR00217

June 7, 2013

**COUNTY OF BERGEN**

**Schedule of Findings and Questioned Costs**

Year ended December 31, 2012

**(1) Summary of Auditor's Results**

**FINANCIAL STATEMENTS**

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

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

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

- (c) Noncompliance which is material to the financial statements: **No**

**FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

- (d) Significant deficiencies in internal control over Federal and State of New Jersey major programs:  
Federal F 12-01 – 12-03      Material weaknesses: **No**  
State S 12-01 – 12-08      Material weaknesses: **No**

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

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

- (g) Major programs:

Federal:

#14.218	Community Development Block Grant (CDBG)
#20.205	Highway Planning and Construction (ARRA)
#20.205	Highway Planning and Construction
#81.128	Energy Efficiency and Conservation Block Grant Program
#84.181	Special Education – Grants for Infants and Families
#93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters Grants to States and Indian Tribes
#93.959	Block Grants for Prevention and Treatment of Substance Abuse
#97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
#97.073	State Homeland Security Program

State of New Jersey:

#4275-491-082	Respite Care for the Elderly
#7545-100-005	Personal Assistance Services
#4855-100-075	County Environmental Health Act
#4900-765-005	Clean Communities Program
#2540-100-105	Capital Preservation Grant
#6300-480-xxx	State Aid – 1984 New Jersey Authority Act County Aid
#1610-100-021	Independent Living and Shelter Care

(Continued)

**COUNTY OF BERGEN**

**Schedule of Findings and Questioned Costs**

**Year ended December 31, 2012**

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

Federal: **\$1,377,000**

State: **\$497,000**

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

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

**None**

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

**Federal Awards – F 12-01 – F 12-03**

**State Financial Assistance – S 12-01 – S12-08**

**See the following Federal and State findings.**

**COUNTY OF BERGEN**

Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2012

**F12-01**

**Allowable Cost/Cost Principles**

**Federal Program:**

Department of Health and Human Services

Family Violence Prevention and Services/Grants for Battered Women's Shelters \_Grants to State Domestic Violence Coalitions (93.591)

Block Grants for Prevention and Treatment of Substance Abuse (93.959)

**Criteria:** The Office of Management and Budget's (OMB) Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, establishes standard for charging fair and appropriate employee compensation to grants and subgrants. Under the requirements, all employees salaries allocated to grants must maintain time and effort reporting. Time and effort records verify that salaries and wages charged to a program are appropriate.

**Condition:** The salaries allocated to the grant are based on estimates used during the budgeting process and are not verified. The grantee does require employees to complete time and effort reports.

**Effect:** The grantee was not in compliance with standard grant documentation.

**Cause:** The grantee does not maintain time and effort records.

**Questioned Costs:** None

**Recommendation:** The grantee should maintain time and effort records, semi-annual certification forms (employee works on one cost objective) or personnel activity reports (employee works on multiple cost objectives) which should be reviewed and approved by a supervisory official who has direct oversight of the employee and is able to observe whether the time allocation is a reasonable approximation to the actual activity performed.

**Management's Response/ Corrective Action:** Grantee will perform a time study, and based on the time study, the grantee will allocate time to the different components of the said grant. The allocations will be reviewed by a supervisor on a quarterly basis.

## COUNTY OF BERGEN

### Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2012

**F12-02**

**Reporting**

**Federal Program:**

Department of Health and Human Services

Family Violence Prevention and Services/Grants for Battered Women's Shelters\_Grants to State Domestic Violence Coalitions (93.591)

- Criteria:** Quarterly reports should be reconciled to the supporting accounting records and are to be filed by the 10<sup>th</sup> day following the end of the quarter.
- Condition:** The quarterly reports were not reconciled to the general ledger and were not filed by the 10<sup>th</sup> day following the end of the quarter.
- Effect:** The grantee was not in compliance with the requirement of grant
- Cause:** The grantee did not reconcile the reports to the supporting accounting records and did not file the reports by the required time.
- Questioned Costs:** None
- Recommendation:** The grantee should reconcile the reports to the supporting accounting records and file all reports with the awarding agency by the required date.
- Management's Response/ Corrective Action:** Corrective steps were taken in 2013 and two initiatives were implemented. 1) The division acquired an administrative assistance to assist in the administrative duties of the grant 2) A training process has commenced, to ensure all reports will be submitted in a timely manner.

**BERGEN COUNTY**

**Schedule of Federal and State Award Findings and Questioned Costs**

December 31, 2012

**F 12 -03**

**Cash Management and Reporting**

**Federal Program:**

Department of Housing and Urban Development  
Community Development Block Grant (14.218)

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

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

**Effect:** The grantee has accumulated earned income of \$1,185,000 that was not used to reduce program drawdowns.

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

**Questioned Costs:** None.

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

**Management's Response:** The Division of Community Development will start drawing down the \$1,185,000 in excess program income until the accumulated amount is spent. Program income received in excess of the amount anticipated will be anticipated in the subsequent year.

**COUNTY OF BERGEN**

**Schedule of Federal and State Award Findings and Questioned Costs**

December 31, 2012

**S 12-01**

**Eligibility**

**State Program:**

Department of Health and Senior Services

Respite Care for the Elderly (4275-491-082)

**Criteria:** Participant files need to contain reassessments, doctor certifications and income verifications.

**Condition:** Two out of twenty Respite Care for the Elderly participant files did not contain the necessary cost share calculation or income verifications.

**Effect:** The grantee could not document compliance with the grant eligibility requirement.

**Cause:** The grantee does not obtain the required income information to verify the participants continued eligibility for the program prior to approving payments.

**Questioned Costs:** None

**Recommendation:** The grantee should obtain/maintain all documents pertaining to a continuing participant's eligibility in the participant file.

**Management's Response/ Corrective Action:** The Department of Health and Senior Services, Respite Care for the Elderly will take immediate action to correction the deficiencies. The staff person responsible for the consumer's intake will review each client's files to ensure that all proper documents are in place and insure that the correct cost share percentage is used to calculate their cost share responsibilities.



**COUNTY OF BERGEN**

Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2012

**S 12-02**

**Reporting**

**State Program:**

Department of Health and Senior Services

Respite Care for the Elderly (4275-491-082)

**Criteria:** Quarterly reports should be reconcilable to the supporting accounting records.

**Condition:** The fourth quarter report was not reconcilable to the supporting accounting records.

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

**Cause:** The grantee filed the report on the "other" basis of reporting. The general ledger is not maintained on the same basis as the report was filed.

**Questioned Costs:** None

**Recommendation:** The grantee should document its reconciliation of all reports filed with the supporting account records.

**Management's Response/  
Corrective Action:** The grantee will file future reports on the cash basis of accounting which will reconcile to the supporting accounting records.

## COUNTY OF BERGEN

### Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2012

**S 12-03**

**Reporting**

**State Program:**

Department of Health and Senior Services

Personal Assistance Service Program (7545-100-005)

- Criteria:** Quarterly reports are to be filed by the 30<sup>th</sup> day following the end of the quarter.
- Condition:** The first through third quarter reports for Bergen and Hudson county and the third quarter for Camden county were not filed within 30<sup>th</sup> day following the end of the quarter.
- Effect:** The grantee was not in compliance with the reporting requirement of grant
- Cause:** The grantee did not file the report within the required time.
- Questioned Costs:** None
- Recommendation:** The grantee should file all reports with the awarding agency by the required date.
- Management's Response/  
Corrective Action:** The Division has taken immediate action to correct the deficiency in the audit. In 2012, there were personal changes taking place in the Personal Assistance Service Program, which caused a delay in filing. The staff person responsible for preparing the report ensures that the reports will be prepared and filed in a timely manner.

**COUNTY OF BERGEN**

**Schedule of Federal and State Award Findings and Questioned Costs**

December 31, 2012

**S 12-04**

**Activities Allowed or Unallowed/Allowable Cost Principles**

**State Program:**

Department of Health and Senior Services

Personal Assistance Service Program (7545-100-005)

- Criteria:** Employees who work on the grant are charged in accordance with the percentage of time that they work on the grant or in compliance with the grant budget.
- Condition:** The grantee did not allocate the salaries of the employees working on the grant in accordance to the percentages provided in the budget or supported by time and effort reporting.
- Effect:** The percentage of employees' salaries allocated to the grant in the grant budget was not in agreement with the amounts charged.
- Cause:** The grantee charged salaries in excess of the percentages provided in the grant budget.
- Questioned Costs:** None
- Recommendation:** The grantee should implement a time and effort reporting system to document the salaries allocated to the grant.
- Management's Response/  
Corrective Action:** The Division will take action to correct the deficiencies identified in the audit. As of July 1, 2013, the Division will implement a time and effort reporting system to document the salaries allocated to the grant.

## COUNTY OF BERGEN

### Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2012

**S 12-05**

**Davis Bacon Act**

**State Program:**

New Jersey Historic Trust

Capital Preservation Grant (2540-100-105)

- Criteria:** The New Jersey Prevailing Wage Act, N.J.S.A 34:11-56.25 et seq., is made a part of the Grant Agreement for grantees who are government agencies. Effective February 18, 1992 Regulation N.J.A.C. 12:60-2.1 and 6.1 of the New Jersey Prevailing Wage Act, N.J.S.A. 34:11-56.25 et seq. requires that certified payroll records must be submitted to the public body, by all contractors and subcontractors, for each employee on the project within ten days of the payment of wages. The public body shall receive, file and make available for inspection during normal business hours the certified payroll records.
- Condition:** The grantee did not receive the certified payroll records from the contractor for the work performed.
- Effect:** The grantee is not in compliance with the requirements of the New Jersey Prevailing Wage Act.
- Cause:** The grantee did not receive the required certified payroll records.
- Questioned Costs:** None
- Recommendation:** The grantee should require all contractors to submit certified payroll records with ten days of the payment of wages.
- Management's Response/ Corrective Action:** The grantee will require all contractors to submit certified payroll records within 10 days of payment of wages.

**COUNTY OF BERGEN**

**Schedule of Federal and State Award Findings and Questioned Costs**

December 31, 2012

**S 12-06**

**Reporting**

**State Program:**

New Jersey Historic Trust

Capital Preservation Grant (2540-100-105)

**Criteria:** The grantee was required to file Performance Reports, including a completed copy of Attachment C Performance Report Form, comparing actual expenditures with the approved budget. These reports must be submitted on a quarterly basis.

**Condition:** One report was not available for review and two of the reports were filed late.

**Effect:** The grantee filed two out of four reports late and could not provide the first quarter report. The grantee was not in compliance with the requirements of the grant agreement.

**Cause:** The grantee was having difficulty getting the required information from the contractor.

**Questioned Costs:** None

**Recommendation:** The grantee should take steps to ensure that all reports are accurately completed and filed on time.

**Management's Response/ Corrective Action:** The project was put on hold for the first quarter of 2012. So a report was not filed with the State. However, the grantee will take steps to ensure that all reports are accurately completed and filed on time.

## COUNTY OF BERGEN

### Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2012

**S 12-07**

**Reporting**

**State Program:**

Department of Environmental Protection

County Environmental Health Act

- Criteria:** In accordance with the grant agreement attachment A financial and performance reporting is required to be certified by the Chief Financial Officer and shall be submitted on a quarterly basis no later than 30 days immediately following the end of the period.
- Condition:** Two out of four financial reports were not filed by the 30<sup>th</sup> day following the end of the period.
- Effect:** The grantee filed two out of four reports late and could not provide the first quarter report. The grantee was not in compliance with the conditions of the grant agreement.
- Cause:** The grantee did not file the reports by the 30<sup>th</sup> day following the end of the period.
- Questioned Costs:** None
- Recommendation:** The grantee should take steps to ensure that all reports are accurately completed and filed on time.
- Management's Response/ Corrective Action:** The Health Department understands the importance of submitting grant reports timely. With grants funded from the State of New Jersey, it is not uncommon to receive a Notice of Grant Award (NOGA) after the start date of the award. In cases such as that, we do immediately submit a quarterly report. While our report is promptly filed after receipt of the NOGA, it may not be in accordance with the report deadline dates stated in the Award.

**COUNTY OF BERGEN**

Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2012

**S 12-08**

**Reporting**

**State Program:**

Department of Environmental Protection

Clean Communities Program (4900-765-005)

- Criteria:** Under standard grant the requirements, all employees salaries allocated to grants must maintain time and effort reporting. Time and effort records verify that salaries and wages charged to a program are appropriate.
- Condition:** The amount budgeted to salaries was divided by the number of people charged to the program and the number of pay periods for the year.
- Effect:** The grantee was not in compliance with standard grant documentation.
- Cause:** The grantee does not maintain time and effort records.
- Questioned Costs:** None
- Recommendation:** The grantee should maintain time and effort records based on the number of cost objectives to which an employee's time is charged.
- Management's Response/  
Corrective Action:** We have instituted the practice of maintaining our weekly schedules with the appropriate modifications in a folder along with the grant information. The schedules are signed by a supervisor at the end of each week. A memorandum outlining the procedure is maintained in the folder.

**COUNTY OF BERGEN**

**Summary Schedule of Prior Year federal and State  
Single Audit Findings**

**December 31, 2012**

**STATE**

**S09-01 REPORTING**

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

**S10-01 REPORTING**

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



COUNTY OF BERGEN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

Federal Number	State Account Number/ Program Code	Program or Award Amount	Funds Received for 12/31/12	Funds Available 12/31/2011	Current Year Appropriations	Net Current Year Disbursements	Program Income/ Reprogramming/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period	
										From	To
<b>US Department of Housing and Urban Development</b>											
14.218		\$ 6,747,850		1,165				1,165	6,746,685	7/1/1977	6/30/1978
14.218		7,563,351		385				385	7,562,766	7/1/1978	6/30/1979
14.218		8,992,265		500				500	8,991,765	7/1/1986	6/30/1987
14.218		8,945,711		1,606				1,606	8,944,105	7/1/1987	6/30/1988
14.218		9,175,112		587				587	9,174,525	7/1/1988	6/30/1989
14.218		10,177,000		3,830				3,830	10,173,170	7/1/1991	6/30/1992
14.218		10,895,000		18,172				18,172	10,876,828	7/1/1992	6/30/1993
14.218		12,271,000		27,623				27,623	12,243,377	7/1/1993	6/30/1994
14.218		13,508,000		232,570				232,570	13,275,430	7/1/1994	6/30/1995
14.218		13,406,000		178,804				178,804	13,227,196	7/1/1995	6/30/1996
14.218		13,045,000		72,557	15,000			72,557	12,972,443	7/1/1996	6/30/1997
14.218		12,833,000		61,681				61,681	12,771,319	7/1/1997	6/30/1998
14.218		12,454,000		6,503				6,503	12,447,497	7/1/1998	6/30/1999
14.218		12,532,000		10,183	2,000			8,183	12,523,817	7/1/1999	6/30/2000
14.218		12,407,000		162,906	90,860			72,046	12,334,954	7/1/2000	6/30/2001
14.218		12,945,000		18,679	2,061			16,618	12,928,382	7/1/2001	6/30/2002
14.218		12,815,000		(92,405)	137,284			(29,689)	13,044,689	7/1/2003	6/30/2004
14.218		12,648,000		414,228	226,652			187,576	12,460,424	7/1/2004	6/30/2005
14.218		13,529,239		397,678	10,494			387,184	13,142,055	7/1/2005	6/30/2006
14.218		12,125,371		419,313	56,550			362,963	11,762,408	7/1/2007	6/30/2008
14.218		11,799,103		1,715,499	464,704			230,795	11,568,308	7/1/2007	6/30/2008
14.218		10,493,168		1,320,158	957,420			362,738	10,072,430	7/1/2008	6/30/2009
14.218		11,895,910		2,782,662	1,455,612			1,327,050	10,568,860	7/1/2009	6/30/2010
14.218		11,761,289		5,044,173	3,120,257			1,923,916	9,837,373	7/1/2010	6/30/2011
14.218		9,878,918		8,020,771	4,848,430			3,172,341	6,706,577	7/1/2011	6/30/2012
14.218		7,986,486			7,986,486			6,045,952	2,831,564	7/1/2012	6/30/2013
		292,732,773		19,320,228	13,327,858			14,478,856	279,144,947		
<b>Homelssness Prevention and Rapid Re-Housing Program (ARRA)</b>											
14.257		4,333,887		577,202	571,922			5,270	4,328,617	7/1/2009	7/1/2012
14.231				166				166	(166)	7/1/1979	6/30/1980
14.231				968				968	(968)	7/1/1980	6/30/1981
14.231		465,217		90				90	465,127	7/1/2008	6/30/2009
14.231		471,974		45				45	471,929	7/1/2010	6/30/2011
14.231		662,070		662,070	348,416			313,654	348,416	7/1/2011	6/30/2012
14.231		835,489			835,489			791,329	64,160	7/1/2012	6/30/2013
		2,434,750		663,330	855,489			1,106,252	1,348,498		
14.231		301,824			301,924			273,507	28,417	10/1/2011	7/31/2013
		2,136,674		663,339	1,157,413			1,379,739	1,376,915		
14.264		93,068			93,068			93,068		1/1/2012	12/31/2012
14.264		85,900			85,900			84,573	84,573	1/1/2012	12/31/2012
		178,968			178,968			94,395	84,573		
14.239		3,687,894		100,000				100,000	3,587,894	7/1/2003	6/30/2004
14.239		4,056,241		56,508				56,508	4,024,733	7/1/2004	6/30/2005
14.239		3,777,382		(33,435)	25,000			(33,435)	3,810,817	7/1/2006	6/30/2007
14.239		3,463,983		10,222				10,222	3,443,681	7/1/2007	6/30/2008
14.239		3,230,832		356,888	165,070			191,818	3,039,014	7/1/2008	6/30/2009
14.239		3,572,092		1,410,265	1,013,419			396,846	3,175,246	7/1/2009	6/30/2010
14.239		3,545,460		2,144,054	1,113,973			1,030,081	2,515,379	7/1/2010	6/30/2011
14.239		3,137,812		2,954,384	1,771,809			1,182,775	1,955,037	7/1/2011	6/30/2012
14.239		1,918,876			1,918,876			1,782,377	136,499	7/1/2012	6/30/2013
		30,330,492		6,599,086	4,225,770			4,692,192	25,688,300		

(continued)

COUNTY OF BERGEN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

Federal Department and Program	Federal CFDA Number	State Account Number/ Program Code	Program or Award Amount	Funds Received Yr 12/31/12	Funds Available 12/31/2011	Current Year Appropriations	Net Current Year Disbursements	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period	
											From	To
Supportive Housing Program	14.235		\$ 21,475	—	440	—	(678)	—	1,118	20,357	1/1/2011	12/31/2011
Supportive Housing Program	14.235		—	—	—	21,475	21,475	—	—	—	1/1/2012	12/31/2012
Supportive Housing Program	14.235		85,900	—	1,860	—	100	(1,760)	—	85,900	1/1/2011	12/31/2011
Supportive Housing Program	14.235		93,068	—	93,068	—	22,767	—	70,301	22,767	5/1/2011	4/30/2012
			200,443	—	95,368	21,475	43,664	(1,760)	71,419	122,024		
<b>Total US Department of Housing and Urban Development</b>			<b>330,583,237</b>	<b>—</b>	<b>28,155,223</b>	<b>11,263,218</b>	<b>18,694,790</b>	<b>(1,760)</b>	<b>20,721,891</b>	<b>310,752,376</b>		
<b>US Department of Health and Human Services</b>												
Passed Through the State of New Jersey Department of Health and Senior Services												
Aging Cluster												
Area Plan on Aging - Title III	93.044*	4275-100-262	6,237,765	6,018,295	—	6,237,765	5,840,682	273,250	670,333	5,367,432	1/1/2009	12/31/2009
Area Plan on Aging - Title III	93.044*	4275-100-228	65,472	65,472	—	65,472	65,472	—	—	65,472	1/1/2012	12/31/2012
Area Plan on Aging - Title III	93.044*	4275-100-228	6,264,501	234,795	760,347	—	487,097	(273,250)	—	6,264,501	1/1/2011	12/31/2011
Area Plan on Aging - Title III	93.044*	4275-100-228	65,472	2,484	2,519	—	2,519	—	—	65,472	1/1/2011	12/31/2011
			12,633,210	6,321,046	762,866	6,303,237	6,395,770	—	670,333	11,962,877		
Centers for Medicare & Medicaid Services	93.779	4275-100-056	31,000	15,500	6,935	—	6,935	—	—	31,000	1/1/2011	12/31/2011
Centers for Medicare & Medicaid Services	93.779	4275-100-056	31,000	18,600	—	31,000	24,065	—	6,935	24,065	4/1/2012	3/31/2013
			62,000	34,100	6,935	31,000	31,000	—	6,935	55,065	1/1/2011	12/31/2011
HIV Care Formula Grants	93.917	4245-100-056	106,863	26,260	47,802	—	—	—	47,802	59,061	7/1/2011	6/30/2012
HIV Care Formula Grants	93.917	4245-100-056	106,863	42,947	—	106,863	92,379	—	14,484	92,379	1/1/2012	12/31/2012
			213,726	69,207	47,802	106,863	92,379	—	62,286	151,440		
Public Health Emergency Preparedness	93.069	4230-100-360	388,942	—	—	388,942	103,918	—	285,024	103,918	8/10/2012	6/30/2013
Public Health Emergency Preparedness	93.069	4230-100-360	125,000	—	50,301	—	10,315	—	39,986	85,014	1/1/2007	12/31/2007
Public Health Emergency Preparedness	93.069	4230-100-360	496,608	—	76,263	—	—	(76,263)	—	496,608	8/10/2010	8/9/2011
Public Health Emergency Preparedness	93.069	4230-100-360	80,000	—	80,000	—	—	(80,000)	—	80,000	8/10/2010	8/9/2011
Public Health Emergency Preparedness	93.069	4230-100-360	383,521	326,782	315,459	—	258,720	—	56,739	326,782	8/10/2011	8/9/2011
			1,474,071	326,782	322,023	388,942	372,953	(156,263)	381,749	1,092,322		
Maternal and Child Health Services Block Grant to States	93.994	4220-100-129	128,162	29,344	—	128,162	48,419	—	79,743	48,419	7/1/2012	6/30/2013
Maternal and Child Health Services Block Grant to States	93.994	4220-100-129	128,162	97,313	63,533	—	61,740	(1,793)	—	128,162	7/1/2011	6/30/2012
			256,324	126,657	63,533	128,162	110,159	(1,793)	79,743	176,581		
Election Assistance to Individuals with Disabilities	93.617	1421-100-018	110,263	—	110,263	—	—	(110,263)	—	110,263	7/1/2009	12/31/2010
Election Assistance to Individuals with Disabilities	93.617	1421-100-018	12,849	6,425	—	12,849	—	—	12,849	—	5/30/2012	5/29/2013
			123,112	6,425	110,263	12,849	—	—	12,849	110,263		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	7700-100-158	1,089,033	742,799	—	1,089,033	1,020,631	—	68,402	1,020,631	1/1/2012	12/31/2012
Block Grants for Prevention and Treatment of Substance Abuse	93.959	7700-100-158	61,185	45,593	—	61,185	61,185	—	—	61,185	1/1/2012	12/31/2012
Block Grants for Prevention and Treatment of Substance Abuse	93.959	7700-100-158	61,185	17,300	2,022	—	—	(2,022)	—	61,185	1/1/2011	12/31/2011
Block Grants for Prevention and Treatment of Substance Abuse	93.959	7700-100-158	1,093,478	482,940	104,791	—	—	(104,791)	—	1,093,478	1/1/2011	12/31/2011
			2,304,881	1,288,642	106,813	1,150,218	1,081,816	(106,813)	68,402	2,236,479		
Centers for Disease Control & Prevention - Investigations & Technical	93.283	4220-100-421	270,000	23,033	—	270,000	78,737	—	191,263	78,737	7/1/2012	6/30/2013
Centers for Disease Control & Prevention - Investigations & Technical	93.283	4220-100-421	273,890	236,925	191,725	—	179,846	(11,879)	—	273,890	7/1/2011	6/30/2012
			543,890	259,958	191,725	270,000	258,583	(11,879)	191,263	352,627		
Chronic Disease Self - MGMT Prog - ARRA	93.725	4275-100-396	13,000	—	2,001	—	2,001	—	—	13,000	5/1/2010	3/31/2011
Passed Through the State of New Jersey Department of Human Services												
Child Support Enforcement	93.563	9823, 9824-100-006	1,054,043	—	—	1,054,043	53,700	—	1,000,343	53,700	10/1/2012	9/30/2013
Child Support Enforcement	93.563	9823, 9824-100-006	849,006	102,598	787,006	—	152,833	—	634,173	214,833	10/1/2011	9/30/2012
			1,903,049	102,598	787,006	1,054,043	206,533	—	1,634,516	268,533		

(continued)

COUNTY OF BERGEN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

Federal Department and Program	Federal CFDA Number	State Account Number/ Program Code	Program or Award Amount	Funds Received fye 12/31/12	Funds Available 12/31/2011	Current Year Appropriations	Not Current Year Disbursements	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period From	Grant Period To
Passed Through the State of New Jersey Department of Labor and Workforce Development												
Unified Child Care	93.558**	7550-100-various	\$ 1,562,658	—	—	1,562,658	289,545	—	1,273,113	289,545	10/4/2011	9/30/2012
Unified Child Care	93.558**	7550-100-various 10002	1,678,756	1,678,756	—	1,678,756	658,879	—	1,019,877	658,879	10/1/2011	9/30/2012
Unified Child Care	93.558**	7550-100-various	114,461	28,615	—	114,461	43,315	—	71,146	43,315	7/1/2011	6/30/2013
Unified Child Care	93.558**	7550-100-various	40,000	—	—	40,000	18,829	—	21,171	18,829	7/1/2012	6/30/2013
Unified Child Care	93.558**	7550-100-various	40,000	39,998	—	40,000	39,998	(2)	—	40,000	7/1/2011	6/30/2012
Unified Child Care	93.558**	7550-100-various 12002	1,339,323	—	1,339,323	—	982,212	—	357,111	982,212	10/1/2011	9/30/2012
Unified Child Care	93.558**	7550-100-various 12002	202,520	166,801	36,370	—	652	(35,718)	—	202,520	10/1/2010	9/30/2011
Unified Child Care	93.558**	7550-100-various 11002	7,093,291	—	541,847	—	(2,218)	(544,065)	—	7,093,291	10/1/2010	9/30/2011
Unified Child Care	93.558**	7500-100-291	114,461	81,632	106,841	—	100,984	—	5,857	108,604	7/1/2011	6/30/2012
			12,185,470	1,995,802	2,024,381	3,435,875	2,132,196	(379,785)	2,748,275	9,437,195		
Child Care and Development Block Grant - ARRA	93.713	7550-100-various	29,380	—	772	—	—	(772)	—	29,380	8/1/2011	9/30/2012
Passed Through the State of New Jersey Department of Children and Families												
Family Violence Prevention and Services	93.671	1630-100-014/026	441,913	431,913	—	441,913	419,735	—	22,178	419,735	1/1/2012	12/31/2012
Family Violence Prevention and Services	93.671	1630-100-014/026	431,913	—	15,043	—	15,045	—	—	431,913	1/1/2011	12/31/2011
			873,826	431,913	15,043	441,913	434,780	—	22,178	851,648		
<b>Total US Department of Health and Human Services</b>			<b>32,615,939</b>	<b>10,963,130</b>	<b>4,641,165</b>	<b>13,323,102</b>	<b>11,118,170</b>	<b>(967,568)</b>	<b>5,878,529</b>	<b>26,737,410</b>		
US Department of Transportation												
Passed Through the State of New Jersey Department of Law and Public Safety												
Highway Safety Cluster												
State and Community Highway Safety	20.600	1160-100-047	25,000	13,300	—	25,000	13,300	(11,700)	—	25,000	10/1/2011	9/30/2012
State and Community Highway Safety	20.600	1160-100-047	70,000	56,075	68,188	—	54,263	(13,925)	—	70,000	10/1/2011	9/30/2012
Comprehensive Community Project/Traffic Safety	20.600	1160-100-047/030800	65,000	—	—	65,000	3,010	—	61,990	3,010	10/1/2009	9/30/2010
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	1160-100-057	25,000	19,964	—	25,000	19,964	—	5,036	19,964	10/1/2011	9/30/2012
			185,000	89,339	68,188	115,000	90,537	(25,625)	67,026	117,974		
Passed Through New Jersey Transit												
Transit Services Programs Cluster												
Jobs Access Reverse Commute	20.516	1160-100-142	60,000	25,528	—	60,000	60,000	—	—	—	1/1/2010	12/31/2012
Jobs Access Reverse Commute	20.516	1160-100-142	190,000	—	—	190,000	95,000	—	95,000	95,000	1/10/2010	12/31/2012
			250,000	25,528	—	250,000	155,000	—	95,000	95,000		
Passed Through New Jersey Transit												
New Freedom Program	20.521		115,000	—	—	115,000	57,500	—	57,500	—	1/1/2012	12/31/2012
New Freedom Program	20.521		80,000	—	—	80,000	40,000	—	40,000	—	1/1/2012	12/31/2012
			195,000	—	—	195,000	97,500	—	97,500	—		
Passed-Through State of New Jersey Department of Transportation												
Highway Planning and Construction Cluster												
Highway Planning and Construction	20.205	6300-480-Various	184,000	79,747	184,000	—	184,000	—	—	184,000	7/1/2009	6/30/2010
Highway Planning and Construction	20.205	6300-480-Various	300,000	—	—	300,000	—	—	300,000	—	1/1/2011	12/31/2012
Highway Planning and Construction	20.205	6300-480-Various	167,885	36,484	83,675	—	27,217	—	56,458	111,427	7/1/2009	6/30/2010
Highway Planning and Construction	20.205	6300-480-Various	184,000	—	184,000	—	8,757	—	175,243	8,757	7/1/2011	6/30/2012
Highway Planning and Construction	20.205	6300-480-Various	177,917	176,747	91,606	—	90,436	(1,170)	—	177,917	7/1/2011	6/30/2012
Highway Planning and Construction	20.205	6300-480-Various	15,000	10,844	12,300	—	8,144	(4,156)	—	15,000	7/1/2011	6/30/2012
Highway Planning and Construction	20.205	6300-480-ECZ	310,237	—	100,373	—	—	(100,373)	—	310,237	1/1/2009	12/31/2009
Highway Planning and Construction	20.205	6300-480-FE1	1,500,000	708,631	1,500,000	—	708,631	—	791,369	708,631	1/1/2011	12/31/2011
Highway Planning and Construction	20.205	6320-480-AJG	1,466,830	56,498	56,498	—	56,498	—	—	1,466,830	7/1/2008	6/30/2010
Highway Planning and Construction	20.205	6300-480-Various	15,000	4,164	—	15,000	4,164	—	10,836	4,164	7/1/2012	6/30/2013
Highway Planning and Construction	20.205	6300-480-Various	177,917	581,563	—	177,917	87,763	—	90,154	87,763	7/1/2012	6/30/2013
Highway Planning and Construction	20.205	6300-480-Various	150,000	—	—	150,000	126,425	—	23,575	126,425	1/1/2012	12/31/2012
Highway Planning and Construction (ARRA)	20.205	6300-480-FAT	17,788,000	—	2,589,959	—	2,589,959	—	—	17,788,000	12/18/2009	5/12/2012
			22,436,806	1,654,678	4,802,411	642,917	3,891,994	(105,699)	1,447,635	20,989,171		
<b>Total US Department of Transportation</b>			<b>23,066,806</b>	<b>1,769,345</b>	<b>4,870,599</b>	<b>1,202,917</b>	<b>4,235,031</b>	<b>(131,324)</b>	<b>1,707,161</b>	<b>21,202,145</b>		

(continued)

COUNTY OF BERGEN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

Federal Department and Program	Federal CFDA Number	State Account Number/ Program Code	Program or Award Amount	Funds Received fye 12/31/12	Funds Available 12/31/2011	Current Year Appropriations	Net Current Year Disbursements	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period	
											From	To
<b>US Department of Justice</b>												
Passed Through the State of New Jersey Department of Law and Public Safety												
JAG Cluster												
Edward Byrne Mem. Justice Assist Grant Program	16.738	1020-100-364	\$ 14,138	10,602	—	14,138	13,549	—	589	13,549	1/15/2012	1/14/2013
Edward Byrne Mem. Justice Assist Grant Program	16.738	1020-100-417	11,620	2,905	484	—	484	—	—	11,620	1/15/2011	1/14/2012
Edward Byrne Mem. Justice Assist Grant Prog (ARRA)	16.738	1020-100-364	81,691	47,651	40,843	—	40,843	—	—	81,691	7/1/2011	6/30/2012
Edward Byrne Mem. Justice Assist Grant Prog (ARRA)	16.738	1020-100-421	71,585	23,860	—	71,585	35,790	—	35,795	35,790	7/1/2012	6/30/2013
Housing Works Project	16.738	1020-100-421	500,000	165,353	458,815	—	181,556	—	277,259	222,741	10/1/2009	9/30/2010
			679,034	250,371	500,142	85,723	272,222	—	313,643	365,391		
Crime Victim Assistance	16.575	1020-100-142	38,680	38,680	22,783	—	22,294	—	489	38,191	11/1/2010	4/30/2012
Crime Victim Assistance	16.575	1020-100-142	55,000	—	—	55,000	55,000	—	—	58,000	1/1/2012	12/31/2012
Crime Victim Assistance	16.575	1020-100-142	73,900	40,988	—	73,000	58,438	—	14,562	58,438	10/1/2011	9/30/2012
Crime Victim Assistance	16.575	1020-100-142	232,952	232,952	152,456	—	152,456	—	—	232,952	5/1/2011	4/30/2012
Crime Victim Assistance	16.575	1020-100-142	67,655	51,561	18,246	—	2,152	(16,094)	—	67,655	10/1/2010	9/30/2011
Crime Victim Assistance	16.575	1020-100-142	180,484	47,427	—	180,484	90,424	—	90,060	90,424	7/1/2012	6/30/2013
			647,771	411,608	193,485	308,484	380,764	(16,094)	105,111	542,660		
Juvenile Accountability Incentive Grant	16.523	1500-100-121	57,028	14,422	13,549	—	13,549	—	—	57,028	1/1/2011	12/31/2011
Juvenile Accountability Incentive Grant	16.523	1500-100-121	44,693	21,407	—	44,693	33,139	—	11,554	33,139	1/1/2012	12/31/2012
			101,721	35,829	13,549	44,693	46,688	—	11,554	90,167		
COPS Technology Grant	16.710		392,826	195,312	392,826	—	392,826	—	—	392,826	1/1/2007	12/31/2007
COPS Technology Grant	16.710		900,000	99,360	900,000	—	105,820	—	794,180	105,820	12/16/2006	12/15/2012
			1,292,826	294,672	1,292,826	—	498,646	—	794,180	498,646		
Violence Against Women Formula Grants	16.588	1020-100-419	36,787	—	—	36,787	24,524	—	12,263	24,524	5/1/2012	4/30/2013
Violence Against Women Formula Grants	16.588	1020-100-419	40,542	40,542	14,047	—	14,047	—	—	40,542	5/1/2011	4/30/2012
			77,329	40,542	14,047	36,787	38,571	—	12,263	65,066		
Criminal Alien Assistance Grant	16.606		101,474	—	19,671	—	14,830	—	4,841	96,633	7/1/1999	6/30/2000
Criminal Alien Assistance Grant	16.606		2,838,717	—	171,985	—	90,121	—	81,864	2,756,853	1/1/2007	12/31/2007
Criminal Alien Assistance Grant	16.606		432,540	—	—	432,540	—	—	432,540	—	1/1/2013	12/31/2013
Criminal Alien Assistance Grant	16.606		2,235,509	—	182,083	—	—	—	—	2,053,426	1/1/2007	12/31/2007
Criminal Alien Assistance Grant	16.606		85,378	—	—	85,378	85,378	—	—	85,378	1/1/2012	12/31/2012
			5,693,618	—	373,739	517,918	190,329	—	701,328	4,992,290		
<b>Total US Department of Justice</b>			<b>8,492,299</b>	<b>1,033,022</b>	<b>2,387,788</b>	<b>993,605</b>	<b>1,427,220</b>	<b>(16,094)</b>	<b>1,938,079</b>	<b>6,554,220</b>		
<b>US Department of Homeland Security</b>												
Passed Through the State of New Jersey Department of Law and Public Safety												
Homeland Security Cluster												
Homeland Security Grant Program	97.067	1005-100-006	1,836,309	1,007,165	693,838	—	692,578	(1,260)	—	1,836,309	1/1/2008	12/31/2008
Homeland Security Grant Program	97.067	1005-100-006	640,471	—	—	640,471	—	—	640,471	—	10/28/2011	3/30/2014
State Homeland Security Program	97.073	1005-100-006	1,424,731	148,408	1,340,977	—	303,814	—	1,037,163	387,568	1/1/2011	12/31/2011
State Homeland Security Program	97.073	1005-100-006	1,674,130	1,548,445	1,570,206	—	1,548,445	—	21,761	1,652,369	10/1/2009	9/30/2010
Citizen Corps	97.053	1200-100-994/062710	2,400	—	263	—	263	—	—	2,400	1/1/2006	12/31/2006
Citizen Corps	97.053	1200-100-994	2,500	—	774	—	140	—	634	1,866	1/1/2009	12/31/2009
			5,580,541	2,704,018	3,606,058	640,471	2,545,240	(1,260)	1,700,029	3,880,512		
Non-Profit Security Program	97.008	1005-100-008/130070	300,000	364,120	—	300,000	36,420	—	263,580	36,420	11/14/2011	3/30/2014
Non-Profit Security Program	97.008	1005-100-008/130070	298,000	—	—	298,000	—	—	298,000	—	9/1/2012	8/31/2014
Non-Profit Security Program	97.008	1005-100-008/130070	327,538	—	86,434	—	—	(86,434)	—	327,538	1/1/2009	12/31/2009
Non-Profit Security Program	97.008	1005-100-008/130070	534,169	83,554	22,002	—	—	(22,002)	—	534,169	1/1/2008	12/31/2008
Non-Profit Security Program	97.008	1005-100-008/130070	131,434	98,449	109,293	—	98,450	—	10,843	120,591	4/23/2010	4/30/2012
Non-Profit Security Program	97.008	1005-100-008	487,000	298,908	405,500	—	298,908	—	106,592	380,408	12/31/2009	7/31/2013
Non-Profit Security Program	97.008	1005-100-008/130070	345,000	—	—	345,000	—	—	345,000	—	12/31/2009	7/31/2013
Non-Profit Security Program	97.008	3310-100-008	335,204	—	—	335,204	—	—	335,204	—	9/1/2012	8/31/2014
			2,758,345	845,031	623,229	1,278,204	433,778	(108,436)	1,359,219	1,399,126		

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COUNTY OF BERGEN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2012

Federal Department and Program (Passed through the N.J. Department of Law and Public Safety)	Federal CFDA Number	State Account Number/ Program Code	Program or Award Amount	Funds Received Yr 12/31/12	Funds Available 12/31/2011	Current Year Appropriations	Net Current Year Disbursements	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period	
											From	To
Disaster Grants - Public Assistance Sandy	97.036		1,919,573	—	—	1,919,573	1,919,573	—	—	1,919,573	10/15/2012	10/14/2013
Emergency Management Performance Grant	97.042	1200-100-726	120,000	—	—	120,000	55,000	—	65,000	55,000	1/1/2012	12/31/2012
			120,000	—	—	120,000	55,000	—	65,000	55,000		
<b>Total US Department of Homeland Security</b>			<b>10,378,459</b>	<b>3,549,049</b>	<b>4,229,287</b>	<b>3,958,248</b>	<b>4,953,591</b>	<b>(109,696)</b>	<b>3,124,248</b>	<b>7,254,211</b>		
<b>US Department of Energy</b>												
Energy Efficiency and Conservation Block Grant	81.128		7,130,500	—	6,766,220	—	4,213,180	—	2,553,040	4,577,460	8/31/2009	8/30/2012
<b>Total US Department of Energy</b>			<b>7,130,500</b>	<b>—</b>	<b>6,766,220</b>	<b>—</b>	<b>4,213,180</b>	<b>—</b>	<b>2,553,040</b>	<b>4,577,460</b>		
<b>US Department of Education</b>												
Passed Through the State of New Jersey Department of Health and Human Services												
Special Education - Grants for Infants and Families	84.181	4220-100-233	285,549	—	—	—	—	—	—	285,549	7/1/2008	6/30/2010
Special Education - Grants for Infants and Families	84.181	4220-100-460	1,268,930	273,129	—	1,268,930	597,811	—	671,119	597,811	7/1/2012	6/30/2013
Special Education - Grants for Infants and Families	84.181	4220-100-233	1,298,924	999,779	676,093	—	672,066	(4,027)	—	1,298,924	7/1/2011	6/30/2012
<b>Total US Department of Education</b>			<b>2,853,403</b>	<b>1,272,908</b>	<b>676,093</b>	<b>1,268,930</b>	<b>1,269,877</b>	<b>(4,027)</b>	<b>671,119</b>	<b>2,182,284</b>		
<b>US Department of Agriculture</b>												
Passed Through the State of New Jersey Department of Health and Senior Services:												
Senior Farmers Market Nutrition Program	10.576		2,000	2,000	—	2,000	2,000	—	—	2,000	6/1/2012	9/30/2012
<b>Total US Department of Agriculture</b>			<b>2,000</b>	<b>2,000</b>	<b>—</b>	<b>2,000</b>	<b>2,000</b>	<b>—</b>	<b>—</b>	<b>2,000</b>		
<b>Total Federal Awards</b>			<b>\$ 415,122,643</b>	<b>18,589,654</b>	<b>\$1,726,375</b>	<b>32,012,020</b>	<b>45,913,859</b>	<b>(1,230,469)</b>	<b>36,594,067</b>	<b>379,262,106</b>		

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

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

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

COUNTY OF BERGEN  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2012

State Department of Program	State Identification Number	Program or Award Amount	Funds Received FYE 12/31/2012	Funds Available 12/31/2011	Current Year Appropriations	Net Current Year Disbursements and Charges	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period	
										From	To
<b>Department of Health and Senior Services</b>											
Implementation of Comprehensive Cancer Control Program	4230-100-434	\$ 2,407	—	—	2,407	—	(2,407)	—	2,407	7/1/2011	6/30/2013
Implementation of Comprehensive Cancer Control Program	4230-100-434	132,763	19,261	—	132,763	30,919	—	101,844	30,919	7/1/2012	6/30/2013
Implementation of Comprehensive Cancer Control Program	4230-100-434	50,000	43,114	37,842	—	36,922	(920)	—	50,000	7/1/2011	6/30/2012
				37,842	135,170	67,841	(3,327)	101,844	83,326		
Community Tobacco Program/Anti-Smoking	4230-100-411	76,000	—	—	—	—	—	—	76,000	1/1/2009	12/31/2010
Demonstration Adult Day Care Center Program	4275-491-081	70,000	—	—	—	—	—	—	70,000	1/1/2009	12/31/2009
Demonstration Adult Day Care Center Program	4275-491-081	75,000	—	—	—	—	—	—	75,000	7/1/2010	6/30/2011
Demonstration Adult Day Care Center Program	4275-491-081	75,000	20,470	46,750	—	22,058	(24,692)	—	75,000	7/1/2011	6/30/2012
				46,750	—	22,058	(24,692)	—	220,000		
Respite Care for the Elderly	4275-491-082	563,227	516,293	—	563,227	548,326	—	14,901	548,326	1/1/2012	12/31/2012
Respite Care for the Elderly	4275-491-082	563,227	26,083	85,274	—	64,421	—	20,853	542,374	1/1/2011	12/31/2011
				85,274	563,227	612,747	—	35,754	1,090,700		
Tuberculosis Services	4230-100-080	20,000	—	—	20,000	17,277	—	2,723	17,277	7/1/2011	6/30/2012
Tuberculosis Services	4230-100-080	223,658	—	—	223,658	103,535	—	120,123	103,535	7/1/2012	6/30/2013
Tuberculosis Services	4230-100-080	223,658	129,125	115,710	—	111,565	—	4,145	219,513	7/1/2011	6/30/2012
				115,710	243,658	232,377	—	126,991	340,325		
Worker and Community Right to Know	4230-100-105	21,869	—	—	—	—	—	—	21,869	7/1/2010	6/30/2011
Worker and Community Right to Know	4230-100-105	21,869	21,869	10,934	—	10,934	—	—	21,869	7/1/2011	6/30/2012
				10,934	—	10,934	—	—	43,738		
<b>Total Department of Health and Senior Services</b>				296,510	942,055	945,957	(28,019)	264,589	1,854,089		
<b>Department of Human Services</b>											
Purchase of Social Services	1610-100-039	66,073	66,073	—	66,073	65,615	—	458	65,615	1/1/2012	12/31/2012
Purchase of Social Services	1610-100-039	66,073	—	2,024	—	2,024	—	—	66,073	1/1/2011	12/31/2011
				2,024	66,073	67,639	—	458	131,688		
Social Services for the Homeless	7550-100-072	599,421	544,566	—	599,421	501,470	—	97,951	501,470	1/1/2012	12/31/2012
Social Services for the Homeless	7550-100-072	636,721	22,824	130,615	—	106,139	(24,476)	—	636,721	1/1/2011	12/31/2011
				130,615	599,421	607,609	(24,476)	97,951	1,138,191		
Community Care	7700-100-029	12,000	—	—	—	—	—	—	12,000	7/1/2010	6/30/2011
Community Care	7700-100-029	6,000	—	3,137	—	3,137	—	—	6,000	7/1/2009	6/30/2010
Community Care	7700-100-029	12,000	12,000	—	12,000	12,000	—	—	12,000	7/1/2011	6/30/2012
Community Care	7700-100-029	246,898	246,898	7,552	—	7,552	—	—	246,898	1/1/2011	12/31/2011
				10,689	12,000	22,689	—	—	276,898		
Mental Health Law	7700-100-054	246,898	—	—	246,898	242,585	—	4,313	242,585	1/1/2012	12/31/2012
Personal Assistance Services	7545-100-005	750,486	437,786	—	750,486	431,428	—	319,058	431,428	1/1/2012	12/31/2012
Personal Assistance Services	7545-100-005	241,627	140,952	—	241,627	123,824	—	117,803	123,824	1/1/2012	12/31/2012
Personal Assistance Services	7545-100-005	41,202	—	—	41,202	34,297	—	6,905	34,297	7/1/2012	12/31/2012
Personal Assistance Services	7545-100-005	860,486	—	147,742	—	31,547	(116,195)	—	860,486	1/1/2011	12/31/2011
Personal Assistance Services	7545-100-005	241,627	—	29,403	—	27,710	(1,693)	—	241,627	1/1/2011	12/31/2011
				177,145	1,033,315	648,806	(117,888)	443,766	1,691,662		
<b>Total Department of Human Services</b>				320,473	1,957,707	1,589,328	(142,364)	546,488	3,481,024		

(continued)

COUNTY OF BERGEN  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 YEAR ENDED DECEMBER 31, 2012

State Department of Program	State Identification Number	Program or Award Amount	Funds Received FYE 12/31/2012	Funds Available 12/31/2011	Current Year Appropriations	Net Current Year Disbursements and Charges	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period		
										From	To	
<b>Department of Environmental Protection</b>												
County Environmental Health Act	4855-100-075	234,168	—	—	—	—	—	—	234,168	1/1/2010	12/31/2010	
County Environmental Health Act	4855-100-075	249,330	167,590	—	249,330	186,961	—	62,369	186,961	1/1/2012	12/31/2012	
County Environmental Health Act	4855-100-075	40,030	39,536	—	—	—	—	—	40,030	10/1/2010	12/13/2011	
County Environmental Health Act	4855-100-075	263,485	262,389	—	—	—	—	—	263,485	1/1/2011	12/31/2011	
					28,962	28,962	—	—	263,485			
					28,962	249,330	215,923	—	62,369	724,644		
Clean Communities Program/County Grant	4900-765-005	114,416	114,416	—	114,416	47,000	—	67,416	47,000	1/1/2012	6/30/2013	
Clean Communities Program/County Grant	4900-765-005	117,375	—	47,173	—	47,173	—	—	117,375	1/1/2010	6/30/2011	
Clean Communities Program/County Grant	4900-765-005	116,019	—	76,019	—	37,065	—	38,954	77,065	1/1/2011	6/30/2012	
				123,192	114,416	131,238	—	106,370	241,440			
Green Acres Program - Westvale Park Development		123,461	123,461	—	—	—	—	123,461	—	4/11/2011	12/31/2011	
Green Acres Program - Improvements to Westvale Park		500,000	—	340,379	—	—	—	340,379	159,621	3/24/2010	3/23/2011	
				463,840	—	—	—	463,840	159,621			
Hazardous Discharge Site Remediation Fund	4800-566-003	175,089	—	8,833	—	—	—	8,833	166,256	1/16/2008	1/15/2009	
ADA - Overpeck Park Improvement Grant	4800-566-003	400,000	—	—	—	—	—	—	—	1/1/2006	12/31/2006	
<b>Total Department of Environmental Protection</b>				624,827	363,746	347,161	—	641,412	1,291,961			
<b>Department of Community Affairs</b>												
Smart Growth		250,000	125,000	1,854	—	1,854	—	—	250,000	6/30/2003	6/30/2005	
Regional Efficiency Development Incentive Grant Program	8030-100-658	300,000	—	—	—	—	—	—	300,000	1/1/2007	12/31/2007	
Recreation for the Hadioapped	8050-100-035	44,520	—	—	—	—	—	—	44,520	1/1/2009	12/31/2009	
Recreation for the Hadioapped	8050-100-035	15,000	14,998	—	15,000	3,312	—	11,688	3,312	1/1/2012	6/30/2012	
Recreation for the Hadioapped	8050-100-035	30,900	30,858	21,053	—	21,011	(42)	—	30,900	1/1/2011	12/31/2011	
				21,053	15,000	24,323	(42)	11,688	78,732			
<b>Total Department of Community Affairs</b>				22,907	15,000	26,177	(42)	11,688	628,732			
<b>Department of Law and Public Safety</b>												
Prosecutor's Police Body Armor Replacement Grant	1020-718-001	10,725	10,725	—	10,725	715	—	10,010	715	1/1/2012	12/31/2012	
County Police Body Armor Replacement	1020-718-001	8,339	8,339	—	8,339	—	—	8,339	—	1/1/2012	12/31/2012	
County Police Body Armor Replacement	1020-718-001	2,795	—	—	—	—	—	—	2,795	1/1/2010	12/31/2010	
County Police Body Armor Replacement	1020-718-001	8,511	—	—	—	—	—	—	8,511	1/1/2005	12/31/2005	
Sheriff's Police Body Armor Replacement Grant	1020-718-001	38,247	38,247	—	38,247	38,247	—	—	38,247	1/1/2012	12/31/2012	
Prosecutor's Police Body Armor Replacement Grant	1020-718-001	9,962	—	9,817	—	9,254	—	563	9,999	1/1/2011	12/31/2011	
Sheriff's Police Body Armor Replacement Grant	1020-718-001	44,831	—	35,403	—	35,403	—	—	44,831	1/1/2009	12/31/2009	
Sheriff's Police Body Armor Replacement Grant	1020-718-001	11,415	—	11,415	—	11,415	—	—	11,415	10/1/2010	12/31/2010	
Sheriff's Police Body Armor Replacement Grant	1020-718-001	35,745	—	35,745	—	35,745	—	—	35,745	1/1/2011	12/31/2011	
County Police Body Armor Replacement	1020-718-001	7,912	—	—	—	—	—	—	7,912	1/1/2011	12/31/2011	
				92,380	57,311	130,779	—	18,912	159,570			
State Community partnership	1500-100-007	850,429	421,453	—	850,429	707,360	—	143,069	707,360	1/1/2012	12/31/2012	
State Community partnership	1500-100-007	850,429	313,872	106,865	—	98,363	—	8,502	841,927	1/1/2011	12/31/2011	
				106,865	850,429	805,723	—	151,571	1,549,287			

(continued)

COUNTY OF BERGEN  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2012

State Department of Program	State Identification Number	Program or Award Amount	Funds Received FYE 12/31/2012	Funds Available 12/31/2011	Current Year Appropriations	Net Current Year Disbursements and Charges	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period	
										From	To
Juvenile Detention Alternative Initiative	1500-100-237	\$ 125,200	125,200	—	125,200	56,029	—	69,171	56,029	1/1/2012	12/31/2012
Juvenile Detention Alternative Initiative	1500-100-237	120,000	—	45,033	—	45,033	—	—	120,000	1/1/2011	12/31/2011
				45,033	125,200	101,062	—	69,171	176,029		
Citizen Corps & Community Emerg Response Team	1200-100-066	2,500	2,500	—	2,500	—	—	2,500	—	7/1/2012	12/31/2012
Juvenile Community Programs/Detention Education	1500-100-032	27,000	27,000	27,000	—	—	—	27,000	—	9/1/2010	8/31/2010
Juvenile Justice Commission Innovation Program		80,000	—	2,799	—	2,799	—	—	80,000	1/1/2010	12/31/2010
				29,799	—	2,799	—	27,000	80,000		
Drunk Driving Enforcement Fund		21,262	21,262	—	21,262	—	—	21,262	—	1/1/2012	12/31/2012
Drunk Driving Enforcement Fund		11,921	—	4,186	—	4,186	—	—	11,921	7/1/2009	6/30/2010
				4,186	21,262	4,186	—	21,262	11,921		
<b>Total Department of Law and Public Safety</b>				<b>278,263</b>	<b>1,056,702</b>	<b>1,044,549</b>	<b>—</b>	<b>290,416</b>	<b>1,976,807</b>		
<b><u>Governor's Council on Alcohol &amp; Drug Abuse</u></b>											
Municipal Alliance	2000-100-044	875,974	82,382	—	875,974	284,367	—	591,607	284,367	1/1/2012	12/31/2012
Municipal Alliance	2000-100-044	875,974	360,967	621,504	—	283,427	(338,077)	—	875,974	1/1/2011	12/31/2011
				621,504	875,974	567,794	(338,077)	591,607	1,160,341		
<b>Total Governor's Council on Alcohol &amp; Drug Abuse</b>				<b>621,504</b>	<b>875,974</b>	<b>567,794</b>	<b>(338,077)</b>	<b>591,607</b>	<b>1,160,341</b>		
<b><u>State Agriculture Development</u></b>											
Right to Farm Activities Grant	2540-100-105	4,516	—	5,731	—	533	—	5,198	(682)	7/1/2001	6/30/2002
<b>Total State Agriculture Development</b>				<b>5,731</b>	<b>—</b>	<b>533</b>	<b>—</b>	<b>5,198</b>	<b>(682)</b>		
<b><u>Department of State</u></b>											
Capital Preservation Grant	2540-100	750,000	—	677,580	—	273,510	—	404,070	345,930	1/1/2006	12/31/2009
NJ Historical Commission	2540-100-105	20,714	20,714	—	20,714	15,764	—	4,950	15,764	7/1/2011	6/30/2012
NJ Historical Commission	2540-100-105	17,264	—	6,039	—	4,908	—	1,131	16,133	7/1/2009	6/30/2010
NJ Historical Commission	2540-100-105	19,875	—	16,013	—	8,588	—	7,425	12,450	7/1/2010	6/30/2011
				22,052	20,714	29,260	—	13,506	44,347		
Local Arts Program	2530-100-032	91,299	13,694	17,195	—	15,571	—	1,624	89,675	1/1/2011	12/31/2011
Local Arts Program	2530-100-032	91,299	77,605	—	91,299	69,359	—	21,940	69,359	1/1/2012	12/31/2012
Local Arts Program	2530-100-032	84,536	12,680	3,701	—	555	—	3,146	81,390	1/1/2010	12/31/2010
				20,896	91,299	85,485	—	26,710	240,424		
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	1,166,307	—	—	—	—	—	—	1,166,307	1/1/2006	12/31/2006
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	1,018,340	—	—	—	—	—	—	1,018,340	1/1/2007	12/31/2007
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	800,000	—	294,139	—	233,430	—	60,709	739,291	1/1/2009	12/31/2009
Public Archives & Records Infrastructure Support (PARIS)	2445-100-033	1,091,455	—	—	—	—	—	—	1,091,455	1/1/2005	12/31/2005
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	905,127	—	53,389	—	—	—	53,389	851,738	1/1/2009	12/31/2009
				347,528	—	233,430	—	114,098	4,867,131		
<b>Total Department of State</b>				<b>1,068,056</b>	<b>112,013</b>	<b>621,685</b>	<b>—</b>	<b>558,384</b>	<b>5,497,832</b>		
<b><u>Department of Transportation</u></b>											
Transportation Trust Fund Local Bridges, Future Needs	6320-480-078	1,000,000	750,000	—	1,000,000	108,293	—	891,707	108,293	7/1/2012	6/30/2013
Transportation Trust Fund Local Bridges, Future Needs	6320-480-078	1,000,000	750,000	—	1,000,000	—	—	1,000,000	—	7/1/2012	6/30/2012
				—	2,000,000	108,293	—	1,891,707	108,293		

(continued)



**COUNTY OF BERGEN  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2012**

State Department of Program	State Identification Number	Program or Award Amount	Funds Received FYE 12/31/2012	Funds Available 12/31/2011	Current Year Appropriations	Net Current Year Disbursements and Charges	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2012	(Unaudited) Total Expenditures	Grant Period	
										From	To
<b>State Department of Program</b>											
State Aid Highway Projects	6300-480-Variou	8,145,000	—	386,621	—	—	—	386,621	7,758,379	7/9/2008	7/8/2009
State Aid Highway Projects	6300-480-Variou	7,181,000	—	168,169	—	—	—	168,169	7,012,831	5/1/2002	4/30/2003
State Aid Highway Projects	6300-480-Variou	7,366,500	—	5,849,243	—	1,916,566	—	3,932,677	3,433,823	10/1/2003	9/30/2004
State Aid Highway Projects	6300-480-Variou	8,145,000	—	3,006,565	—	193,825	—	2,812,740	5,332,260	7/15/2009	6/14/2010
State Aid Highway Projects	6300-480-Variou	8,103,000	—	4,976,170	—	1,037,396	—	3,938,774	4,164,226	4/21/2010	4/20/2011
State Aid Highway Projects	6300-480-Variou	8,103,000	—	8,103,000	—	1,000,000	—	7,103,000	1,000,000	8/23/2010	8/22/2011
State Aid Highway Projects	6300-480-Variou	10,225,000	—	8,327,797	—	4,087,975	—	4,239,822	5,985,178	7/19/2010	7/18/2011
State Aid Highway Projects	6300-480-Variou	8,103,000	8,103,000	—	8,103,000	—	—	8,103,000	—	8/23/2012	8/22/2013
				<u>30,817,565</u>	<u>8,103,000</u>	<u>8,235,762</u>	<u>—</u>	<u>30,684,803</u>	<u>34,686,697</u>		
Local Bridge Bond 1999	6220-572-002	9,208,500	—	6,024,414	—	2,836,202	—	3,188,212	6,020,288	1/1/2000	12/31/2000
<b>Total Department of Transportation</b>				<u>36,841,979</u>	<u>10,103,000</u>	<u>11,180,237</u>	<u>—</u>	<u>35,764,722</u>	<u>40,815,278</u>		
<b>Office of Information Technology</b>											
Enhanced 911/County 911 Coordinator	2034-100-050	25,000	—	451	—	451	—	—	25,000	1/1/2007	12/31/2007
Enhanced 911/County 911 Coordinator	2034-100-050	25,000	—	130	—	—	—	130	24,870	1/1/2008	12/31/2008
Enhanced 911/County 911 Coordinator	2034-100-081	25,000	—	7,382	—	6,572	—	810	24,190	1/1/2009	12/31/2009
2005 Enhanced 911 Equipment Grant	2034-100-081	597,099	—	13,074	—	—	—	13,074	584,025	1/1/2005	12/31/2005
2007 Enhanced 911 General Assistance	2034-100-081	154,933	—	12,320	—	11,262	—	1,058	153,875	1/1/2007	12/31/2007
2006 Enhanced 911 Consolidation Grant	2034-100-081	509,221	—	23,155	—	5	—	23,150	486,071	1/1/2006	12/31/2006
2006 Enhanced 911 General Assistance	2034-100-081	150,392	—	18,392	—	—	—	18,392	132,000	1/1/2006	12/31/2006
2006 Enhanced 911 General Assistance	2034-100-081	308,800	—	—	—	—	—	—	308,800	1/1/2006	12/31/2006
2008 911 General Assistance	2034-100-081	154,933	—	994	—	994	—	—	154,933	1/1/2008	12/31/2008
				<u>75,898</u>	<u>—</u>	<u>19,284</u>	<u>—</u>	<u>56,614</u>	<u>1,893,764</u>		
<b>Total of Office Information Technology</b>				<u>75,898</u>	<u>—</u>	<u>19,284</u>	<u>—</u>	<u>56,614</u>	<u>1,893,764</u>		
<b>Department of Children and Families</b>											
Independent Living and Shelter Care	1610-100-021	168,083	168,083	—	168,083	168,083	—	—	168,083	1/1/2012	12/31/2012
Care Management Program	1620-100-006	36,874	36,874	—	36,874	36,874	—	—	36,874	1/1/2012	12/31/12
Youth Incentive Program	1620-100-013	36,874	—	—	—	—	—	—	36,874	1/1/2011	12/31/2011
<b>Total Department of Children and Families</b>				<u>—</u>	<u>204,957</u>	<u>204,957</u>	<u>—</u>	<u>—</u>	<u>241,831</u>		
<b>Military and Veterans Affairs</b>											
Veterans Transportation	3610-100-058	26,000	—	—	26,000	13,000	—	13,000	13,000	1/1/2012	12/31/2012
Veterans Transportation	3610-100-058	11,500	—	—	11,500	11,500	—	—	11,500	1/1/2012	12/31/2012
Veterans Transportation	3610-100-058	26,000	26,000	15,056	—	15,056	—	—	26,000	7/1/2011	6/30/2012
				<u>15,056</u>	<u>37,500</u>	<u>39,556</u>	<u>—</u>	<u>13,000</u>	<u>50,500</u>		
<b>Total Military and Veterans Affairs</b>				<u>15,056</u>	<u>37,500</u>	<u>39,556</u>	<u>—</u>	<u>13,000</u>	<u>50,500</u>		
<b>Total State Financial Assistance</b>				<u>\$ 40,171,204</u>	<u>15,668,654</u>	<u>16,587,238</u>	<u>(308,502)</u>	<u>38,744,118</u>	<u>58,891,477</u>		

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

**COUNTY OF BERGEN**

Notes to Schedules of Expenditures of Awards

December 31, 2012

**(1) General**

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

**(2) Basis of Accounting**

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

**(3) Relationship to General Purpose Financial Statements**

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

	<u>Federal</u>	<u>State</u>
Current/ Grant Fund	\$24,785,764	\$5,515,274
Trust Fund	18,538,136	—
General Capital	<u>2,589,959</u>	<u>11,071,964</u>
	\$45,913,859	\$16,587,238

**(4) Relationship to Federal and State of New Jersey Financial Reports**

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

**(5) Subrecipient programs**

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

**COUNTY OF BERGEN**

**General Comments and Recommendations**

**Year ended December 31, 2012**

## COUNTY OF BERGEN

### General Comments

December 31, 2012

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

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

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

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

Inasmuch as the system of records did not provide for an accumulation of payments by categories for the performance of any work or the furnishing or hiring of any material or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

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

#### **Status of Prior Year Comments**

All resolved except for "C" and "B" which was partial resolved.

#### **Comments and Recommendations**

A. Several departments do not retain the authorized overtime records for audit or document the overtime approval.

A standardized retention and authorization policy should be implemented for records supporting overtime payroll.

(Continued)

## COUNTY OF BERGEN

### General Comments

December 31, 2012

- B. A fixed asset listing is maintained by the County. The listing includes some additions for 2012.

A reconciliation of capital expenditures and revenue from sale of county assets to the fixed asset register should be performed to include a complete capture of additions and dispositions. A similar listing and activity for real property should also be maintained.

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

The overpayment status in the federal withholding payments should be set at a specific amount with reimbursement through the normal disbursement process.

