COUNTY OF ESSEX

NEW JERSEY

REPORT ON

EXAMINATION OF ACCOUNTS

DEPARTMENT OF ADMINISTRATION AND FINANCE

FOR THE YEAR 2009

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF ESSEX, NEW JERSEY

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PART I

REPORT ON EXAMINATION

FINANCIAL STATEMENTS

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AND

SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2009

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Honorable Members of the Board of Chosen
Freeholders and The County Executive
County of Essex
Newark, New Jersey 07102

We have audited the accompanying statutory basis financial statements of the various funds of the

COUNTY OF ESSEX
DEPARTMENT OF ADMINISTRATION AND FINANCE

as of and for the year ended December 31, 2009, as listed in the foregoing table of contents, and for the year ended December 31, 2008. These statutory basis financial statements are the responsibility of the management of the County of Essex. Our responsibility is to express an opinion 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

These statutory basis financial statements have been prepared in conformity with accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which 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. These practices differ in certain respects, which in some instances may be material, from generally accepted accounting principles applicable to local government units. The more significant of these practices are described in Note 1 to the financial statements.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph of this report, the financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the County of Essex, Department of Administration and Finance, as of December 31, 2009 and 2008 or the results of its operations for the years then ended.

However, in our opinion, the statutory basis financial statements referred to above present fairly, in all material respects, the financial position of the County of Essex, Department of Administration and Finance, as of December 31, 2009 and December 31, 2008, and the results of operations of such funds for the years then ended, in accordance with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and described in Note 1 to the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 2, 2010 on our consideration of the County of Essex's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the statutory basis financial statements of the County of Essex, Department of Administration and Finance, taken as a whole. The accompanying supplemental schedules presented in the "Supplementary" sections are not a required part of the financial statements and are presented for purposes of additional analysis as required by New Jersey State Division of Local Government Services. Such information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly presented in all material respects in relation to the statutory basis financial statements taken as a whole.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
July 2, 2010

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A
Sheet #1

ASSETS	Ref.	Balance Dec. 31, 2009	Balance Dec. 31, 2008
Regular Fund			
Cash	A-4	$ 62,066,111.33	$ 59,011,398.85
Cash - Change Fund	A-7	11,350.00	11,350.00
		62,077,461.33	59,022,748.85
Receivables with Offsetting Reserves:			
Taxes Receivable	A-8	1,065,789.05	3,552,028.10
Deposits Receivable	A-9	7,854.79	8,488.79
Other Accounts Receivable	A-10		1,216.27
Revenue Accounts Receivable	A-11	2,874,577.41	2,488,645.41
Due from Federal and State Grant Fund	A-12	3,175,170.29	
Due from Pension Trust Fund	A-12	4,298.10	2,923.23
		7,127,689.64	6,053,301.80
		69,205,150.97	65,076,050.65
Federal and State Grant Fund			
Due from Current Fund	A-12		3,022,029.46
Federal and State Grants Receivable	A-20	123,660,019.19	87,126,392.01
		123,660,019.19	90,148,421.47
		$ 192,865,170.16	$ 155,224,472.12

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2009	Balance Dec. 31, 2008
Regular Fund			
Appropriation Reserves:			
Encumbered	A-3,13	$ 13,485,344.48	$ 14,186,304.60
Unencumbered	A-3,13	9,482,450.71	9,720,423.27
Accounts Payable	A-14	2,761,316.95	2,069,982.02
Prepaid Revenue	A-15	37,315.00	487,560.70
Due to Federal and State Grant Fund	A-16		3,022,029.46
Other Reserves:			
Performance Bonds	A-18	1,103,537.09	1,068,666.36
Miscellaneous	A-19	30,398.12	96,162.12
		26,900,362.35	30,651,128.53
Reserve for Receivables		7,127,689.64	6,053,301.80
Fund Balance	A-1	35,177,098.98	28,371,620.32
		69,205,150.97	65,076,050.65
Federal and State Grant Fund			
Due to State of New Jersey	A-16		13,088.00
Due to Current Fund	A-17	3,175,170.29	
Reserve for Federal and State Grant Funds:			
Encumbered	A-21	36,177,645.65	34,711,462.14
Unencumbered	A-21	83,447,159.56	54,830,167.45
Unappropriated Reserves	A-22	860,043.69	593,703.88
		123,660,019.19	90,148,421.47
		$ 192,865,170.16	$ 155,224,472.12

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE STATEMENTS OF OPERATIONS
AND CHANGES IN FUND BALANCE

A-1

	Ref.	Year 2009	Year 2008
Revenue and Other Income			
Fund Balance Utilized	A-2	$ 18,500,000.00	$ 36,450,000.00
Miscellaneous Revenue Anticipated	A-2	397,368,213.94	330,351,707.63
Receipts from Current Taxes	A-2	363,575,246.05	349,575,243.39
Other Credits to Income:			
Other Accounts Receivable Realized	A-10	1,216.27	1,693.96
Interfunds Realized			6,762.31
Federal and State Grant Appropriated Reserves Cancelled			88,671.43
Reserve for Capital Improvements Cancelled	A-12	83,788.70	
Unexpended Balance of Appropriation Reserves	A-13	4,503,456.84	4,743,310.53
Accounts Payable Cancelled	A-14	902,300.38	996,135.86
Reserve for Performance Bonds Cancelled	A-18	8,700.00	26,460.00
Performance Bond Interest Cancelled	A-18	456.90	1,396.14
		784,943,379.08	722,241,381.25
Expenditures			
Budget Appropriations	A-3	754,760,527.63	711,991,874.95
Other Charges:			
Prior Years' Revenue Refunds	A-4	223,630.45	300,788.14
Interfund Charges	A-12	3,176,545.16	
Reserve for Other Accounts Receivable Established			1,216.27
Federal Grant Adjustments			75,776.44
Federal and State Grants Receivable Cancelled	A-17	1,477,197.18	
		759,637,900.42	712,369,655.80
Excess in Revenue		25,305,478.66	9,871,725.45
Fund Balance			
Balance January 1	A	28,371,620.32	54,949,894.87
		53,677,098.98	64,821,620.32
Decreased by:			
Utilized as Anticipated Revenue	A-2	18,500,000.00	36,450,000.00
Balance December 31	A	$ 35,177,098.98	$ 28,371,620.32

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE

A-2
Sheet #1

	Ref.	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	A-1	$ 18,500,000.00	$ 18,500,000.00	$
Miscellaneous Revenues - Section A: Local Revenues				
County Clerk	A-11	235,000.00	205,101.00	(29,899.00)
Register of Deeds and Mortgages	A-11	6,000,000.00	5,885,827.05	(114,172.95)
Surrogate	A-11	485,000.00	576,775.64	91,775.64
Sheriff	A-11	2,400,000.00	3,170,147.62	770,147.62
Essex County Parks	A-11	7,290,000.00	8,397,020.69	1,107,020.69
Interest on Investments and Deposits	A-11	1,500,000.00	289,129.42	(1,210,870.58)
Mental Hospital:				
Medicare/Medicaid	A-11	2,800,000.00	4,731,639.45	1,931,639.45
Other Revenue	A-11	190,000.00	132,913.65	(57,086.35)
Road Openings	A-11	195,000.00	144,510.00	(50,490.00)
Essex County Youth House	A-11	200,000.00	228,552.83	28,552.83
Receipts from Vending Machines	A-11	100,000.00	114,487.17	14,487.17
Essex County Division of Welfare:				
Medicaid Processing	A-11	432,000.00	431,841.53	(158.47)
State and Federal Participation	A-11	29,796,633.00	31,230,695.86	1,434,062.86
Miscellaneous	A-11	15,000,000.00	15,000,000.00	
Rents - County Property	A-11	640,000.00	453,657.35	(186,342.65)
Civil Defense Control/Emergency Management	A-11	25,000.00	25,000.00	
Added and Omitted Taxes	A-8	3,552,028.00	3,779,343.59	227,315.59
Other Miscellaneous Revenues Not Anticipated Elsewhere in the Budget	A-2a	2,300,000.00	3,137,630.78	837,630.78
Motor Vehicle Fines	A-11	5,700,000.00	5,329,093.14	(370,906.86)
Grants - Indirect Cost/Fringe Benefits	A-11	4,200,000.00	5,769,732.02	1,569,732.02
Forfeited Recognizances	A-11	800,000.00	585,867.00	(214,133.00)
Total Section A: Local Revenues		83,840,661.00	89,618,965.79	5,778,304.79
Miscellaneous Revenues - Section B: State Aid				
Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A)	A-11	3,100,000.00	4,177,740.08	1,077,740.08
Essex County Vocational School - Debt Service Aid	A-11	275,000.00	273,331.00	(1,669.00)
Reimbursement for Confinement of Prisoners - State of New Jersey	A-11	2,752,525.00	3,216,959.10	464,434.10
SFEA Funds - Youth Detention	A-11	657,000.00	834,750.00	177,750.00
Total Section B: State Aid		6,784,525.00	8,502,780.18	1,718,255.18
Miscellaneous Revenues - Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities				
Social and Welfare Services (C. 66, P.L. 1990):				
Division of Youth and Family Services	A-11	15,759,918.00	15,759,918.00	
Supplemental Social Security Income	A-11	3,260,985.00	3,296,297.00	35,312.00
Psychiatric Facilities (C. 73, P.L. 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	A-11	8,890,746.00	8,890,746.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-11	49,836,199.00	49,836,199.00	
State Patients in County Psychiatric Hospitals	A-11	44,233,717.00	44,313,841.07	80,124.07
Reimbursement - Community Mental Health Center Piscataway	A-11	26,978.00	26,978.00	
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		122,008,543.00	122,123,979.07	115,436.07

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE

A-2
Sheet #2

	Ref.	Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
Alcoholism Service		$ 2,814,777.00	$ 2,814,777.00	$
Area Plan		7,119,491.00	7,119,491.00	
American Recovery and Reinvestment Act:				
Area Plan		296,518.00	296,518.00	
Social Service for the Homeless		1,063,445.00	1,063,445.00	
Community Service Block Grant		1,738,732.00	1,738,732.00	
Homeless Prevention		665,528.00	665,528.00	
Food Stamp		506,412.00	506,412.00	
Roadway Resurfacing Program		10,739,136.00	10,739,136.00	
Multi-Narco Task Force		195,813.00	195,813.00	
Workforce Investment Board		2,302,462.00	2,302,462.00	
Body Armor Replacement:				
Corrections		56,420.00	56,420.00	
Prosecutor		15,759.00	15,759.00	
Sheriff		35,751.00	35,751.00	
Youth Services		10,930.00	10,930.00	
Bulletproof Vest Partnership		16,470.00	16,470.00	
Care Coordination Program Income		90,390.00	90,390.00	
Central Avenue Construction Funds for the Oranges		12,172,266.00	12,172,266.00	
Child Advocacy Unit		334,750.00	334,750.00	
Clean Communities		54,934.00	54,934.00	
Click It or Ticket		4,000.00	4,000.00	
Community Justice Program		80,000.00	80,000.00	
Community Service Block Grant		1,008,357.00	1,008,357.00	
Comprehensive County Funding Allocation		1,727,148.00	1,727,148.00	
Congressional Earmark Program		359,300.00	359,300.00	
Cooperative Marketing		11,200.00	11,200.00	
County Environmental Health Act		335,116.00	335,116.00	
Disaster Liaison		2,500.00	2,500.00	
Emergency Preparedness		2,500.00	2,500.00	
Emergency Operations Center Grant		250,000.00	250,000.00	
Essex County Annual Transportation Program		12,681,000.00	12,681,000.00	
Essex County Witness Relocation and Protection Program		150,000.00	150,000.00	
Essex/Union Auto Theft Task Force		151,814.00	151,814.00	
Family Court Program		240,293.00	240,293.00	
Farmers Market Nutrition Program		3,000.00	3,000.00	
Green Acres:				
Branch Brook Park Rehabilitation		800,000.00	800,000.00	
Glenfield Park Improvements		1,100,000.00	1,100,000.00	
Independence Park Improvements		400,000.00	400,000.00	
Monte Irvin Park Orange Park Improvements		800,000.00	800,000.00	
Turtle Back Zoo Improvements		2,900,000.00	2,900,000.00	
Multi Park Improvements		400,000.00	400,000.00	
Eagle Rock Reservation Improvements		800,000.00	800,000.00	
Yanticaw Park Improvements		3,000,000.00	3,000,000.00	
Homeland Security		2,219,952.00	2,219,952.00	
Homeless Related Services		282,208.00	282,208.00	
Housing Opportunities for People with Aids		40,000.00	40,000.00	
Human Services Advisory Council		67,859.00	67,859.00	
Human Services Homeless Population		227,889.00	227,889.00	
Insurance Fraud Reimbursement		249,457.00	249,457.00	
Job Access and Reverse Commute		569,892.00	569,892.00	
Juvenile Detention Alternatives Initiative		160,000.00	160,000.00	
Kip's Castle Park Carriage House		50,000.00	50,000.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE

A-2
Sheet #3

	Ref.	Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
Law Enforcement Agency Security Enhancement Program		$ 238,000.00	$ 238,000.00	$
Law Enforcement Assistance Component		45,087.00	45,087.00	
Law Enforcement Technology		900,000.00	900,000.00	
Local Arts Program		221,022.00	221,022.00	
Local Arts Staffing Initiative		34,167.00	34,167.00	
Local Public Health Response		30,000.00	30,000.00	
Logistics and Commodities Distribution Plan		33,685.00	33,685.00	
Low Income Home Energy Assistance Program		46,254.00	46,254.00	
Multi-Jurisdictional Gang, Gun and Narcotics		123,171.00	123,171.00	
Municipal Alliance Alcohol/Drug Abuse Prevention		1,926,350.00	1,926,350.00	
New Jersey Senior Citizen/Disabled Resident Transportation Assistance Grant		2,410,809.00	2,410,809.00	
Park Avenue Traffic Signal Improvement		69,744.00	69,744.00	
Paul Coverdell National Forensic Science Improvement Act		60,000.00	60,000.00	
Post Temporary Assistance for Needy Families		66,000.00	66,000.00	
Prisoner Reentry Demonstration Project		150,000.00	150,000.00	
Project Safe Neighborhood Program:				
Anti Gang Initiative		227,784.00	227,784.00	
Public Archive and Records Infrastructure Support		500,000.00	500,000.00	
Respite Care:				
Grant		598,527.00	598,527.00	
Program Income		26,678.00	26,678.00	
Right-to-Know Program		20,419.00	20,419.00	
Road Resurfacing		1,197,798.00	1,197,798.00	
Route 46/Fairfield Road/Little Falls Road Improvements		89,216.00	89,216.00	
Sexual Assault Response Team:				
Nurse Examiner		67,655.00	67,655.00	
Shelter Plus Care Program		2,170,947.00	2,170,947.00	
Social Service for the Homeless		2,658,612.00	2,658,612.00	
Special Child Health Service		1,038,674.00	1,038,674.00	
Speed/Aggressive Driving		4,000.00	4,000.00	
Senior Citizens and Disabled Residents Transport Assistant Program Income		4,675.00	4,675.00	
Subregional Transportation Planning Program		104,661.00	104,661.00	
Summer Concert Series		31,411.00	31,411.00	
Summer Internship Program		15,173.00	15,173.00	
Summer Heat Program:				
Title II - Adult Basic Education		32,600.00	32,600.00	
Workforce Development Area		90,000.00	90,000.00	
Sunday Court Arraignment		23,920.00	23,920.00	
Support Assistance for Individuals and Families		690,507.00	690,507.00	
Tenant Resource Center		82,450.00	82,450.00	
Urban Area Security Initiative		1,272,618.00	1,272,618.00	
Victim and Witness Advocacy		395,857.00	395,857.00	
Voters By Mail		12,000.00	12,000.00	
Waste Water Management Plan		100,000.00	100,000.00	
Work First New Jersey		10,828,629.00	10,828,629.00	
Work First New Jersey:				
Temporary Assistance for Needy Families		15,299,006.00	15,299,006.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE

A-2
Sheet #4

	Ref.	Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
Workforce Investment Board:				
Workforce Investment Act		$ 2,270,577.00	$ 2,270,577.00	$
Workforce Learning Link Program		293,724.00	293,724.00	
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations	A-20	117,805,876.00	117,805,876.00	
Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items				
Department of Health, Education and Welfare:				
Title IV-D - Child Enforcement Program	A-11	2,100,000.00	2,036,759.88	(63,240.12)
Telephone Commissions	A-11	760,000.00	1,022,002.42	262,002.42
County Employees' Retirement System Contributions	A-11	7,752.00	7,752.86	0.86
Capital Surplus	A-12	1,000,000.00	1,000,000.00	
ECIA Parking	A-11	630,000.00	716,903.12	86,903.12
Reimbursement for School Board Elections	A-11	817,000.00	631,741.58	(185,258.42)
Inmate Co-Pay	A-11	400,000.00	356,702.65	(43,297.35)
Health Benefits Co-Pay	A-11	3,700,000.00	4,473,846.47	773,846.47
Chapter XII Reimbursement	A-11	197,330.00	197,330.00	
CTP Debt Service:	A-11			
Program I		92,645.00	92,645.80	0.80
Program II		661,009.00	661,009.00	
Board of Election Worker Reimbursement	A-11	600,000.00	602,721.38	2,721.38
Delaney Hall Drug Treatment Program	A-11	18,525,000.00	18,525,000.00	
Retroactive Medicaid	A-11	631,606.00	600,073.00	(31,533.00)
Revised Fees (P.L. 2001, C.370):				
Surrogate	A-11	225,000.00	225,742.00	742.00
County Clerk	A-11	45,000.00	48,507.50	3,507.50
Register	A-11	1,700,000.00	1,844,195.80	144,195.80
Sheriff	A-11	940,000.00	544,390.82	(395,609.18)
County Prosecutor's Funding Initiative Pilot Program	A-11	3,600,000.00	3,622,000.00	22,000.00
Open Space Debt Service Offset	A-11	917,850.00	917,850.00	
Increased Fees:				
Sheriff		1,580,000.00		(1,580,000.00)
Essex County Parks		500,000.00		(500,000.00)
Passaic County Youth Detention Agreement	A-11	2,360,000.00	3,360,749.97	1,000,749.97
Lease Agreement - 50 S. Clinton Street	A-11	447,780.00	447,780.00	
Locked Unit East Orange General Hospital	A-11	200,000.00	313,343.00	113,343.00
Federal Inmate Housing	A-11	16,700,000.00	17,067,565.65	367,565.65
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		59,337,972.00	59,316,612.90	(21,359.10)
Total Miscellaneous Revenue	A-1	389,777,577.00	397,368,213.94	7,590,636.94
Amount to be Raised by Taxation - County Purpose Tax	A-1	363,575,243.00	363,575,246.05	3.05
	A-3	$ 771,852,820.00	$ 779,443,459.99	$ 7,590,639.99

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF REVENUE (Continued)
OTHER MISCELLANEOUS REVENUES NOT ANTICIPATED
ELSEWHERE IN THE BUDGET

A-2a

	Ref.	
Analysis of Other Miscellaneous Revenues Not Anticipated Elsewhere in the Budget:		
Prior Year Appropriation Refunds and Other Cancellations		$ 1,206,737.99
Prisoner Benefit Fund		700,000.00
Premium on Sale of Tax Anticipation Note		100,800.00
Performance Guarantee		40,000.00
Sale of County Property		29,013.50
Traffic Signal Damage		18,614.78
Garnishee Fees		14,957.40
Movie and TV Site Rental		13,250.00
Court Restitution Fees		6,386.89
Correction Facility:		
Locker Room Fees		2,673.28
Miscellaneous		105,527.38
	A-11	2,237,961.22
Revenue Accounts Receivable	A-11	899,669.56
	A-2,11	$ 3,137,630.78

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #1

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	$ 767,531.00	$ 767,531.00	$ 741,099.89	$	$ 9,610.11	$ 16,821.00
Other Expenses	53,732.00	53,732.00	38,709.69	3,611.64	11,410.67	
	821,263.00	821,263.00	779,809.58	3,611.64	21,020.78	16,821.00
Office of the County Administrator:						
Salaries and Wages	663,504.00	663,504.00	656,923.14		0.86	6,580.00
Other Expenses	5,800.00	5,800.00	3,571.62	1,017.82	1,210.56	
	669,304.00	669,304.00	660,494.76	1,017.82	1,211.42	6,580.00
County Legislative Office:						
Board of Chosen Freeholders:						
Salaries and Wages	719,034.00	719,034.00	689,653.77		0.23	29,380.00
Other Expenses	146,400.00	146,400.00	105,470.00	33,031.50	7,898.50	
	865,434.00	865,434.00	795,123.77	33,031.50	7,898.73	29,380.00
Clerk and Other Legislative Functions:						
Salaries and Wages	596,694.00	596,694.00	526,810.44		0.56	69,883.00
Other Expenses	165,625.00	165,625.00	61,252.98	15,901.74	88,470.28	
	762,319.00	762,319.00	588,063.42	15,901.74	88,470.84	69,883.00
County Audit:						
Other Expenses	348,500.00	348,500.00		348,500.00		
Administration and Finance:						
Office of the Director:						
Salaries and Wages	92,777.00	92,778.00	92,777.10		0.90	
Office of Accounts and Control:						
Salaries and Wages	1,121,892.00	1,121,892.00	1,070,834.26		0.74	51,057.00
Other Expenses	15,250.00	15,250.00	10,607.39	1,777.65	2,864.96	
	1,137,142.00	1,137,142.00	1,081,441.65	1,777.65	2,865.70	51,057.00
Office of Management and Budget:						
Salaries and Wages	183,295.00	183,295.00	176,221.18		0.82	7,073.00
Other Expenses	4,000.00	4,000.00	2,345.52		1,654.48	
	187,295.00	187,295.00	178,566.70		1,655.30	7,073.00
Office of Data Processing:						
Other Expenses	145,000.00	145,000.00	131,544.87	278.99	13,176.14	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #2

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages	$ 925,246.00	$ 925,246.00	$ 870,472.13	$	$ 0.87	$ 54,773.00
Other Expenses	189,000.00	189,000.00	183,419.76	377.88	5,202.36	
	1,114,246.00	1,114,246.00	1,053,891.89	377.88	5,203.23	54,773.00
Office of Public Information:						
Salaries and Wages	76,969.00	76,970.00	76,969.10		0.90	
Other Expenses	57,000.00	57,000.00	53,251.11	3,604.86	144.03	
	133,969.00	133,970.00	130,220.21	3,604.86	144.93	
Office of Purchasing:						
Salaries and Wages	704,458.00	658,536.00	617,939.82		596.18	40,000.00
Other Expenses	50,200.00	50,200.00	43,882.00	3,342.32	2,975.68	
	754,658.00	708,736.00	661,821.82	3,342.32	3,571.86	40,000.00
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	300,309.00	300,309.00	291,398.96		0.04	8,910.00
Other Expenses	2,735.00	2,735.00	1,717.15		1,017.85	
	303,044.00	303,044.00	293,116.11		1,017.89	8,910.00
Expense of Bond Sale:						
Other Expenses	235,000.00	235,000.00	222,088.48		12,911.52	
Department of Law:						
County Counsel:						
Salaries and Wages	1,725,121.00	1,725,121.00	1,641,813.19		1.81	83,306.00
Other Expenses	926,525.00	926,525.00	738,104.83	161,222.19	27,197.98	
	2,651,646.00	2,651,646.00	2,379,918.02	161,222.19	27,199.79	83,306.00
Department of Public Works:						
Office of the Director:						
Salaries and Wages	261,958.00	280,615.00	280,613.91		1.09	
Other Expenses	6,750.00	6,750.00	5,181.44		1,568.56	
	268,708.00	287,365.00	285,795.35		1,569.65	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #3

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Department of Public Works:						
Division of Building and Grounds:						
Salaries and Wages	$ 3,152,337.00	$ 2,833,969.00	$ 2,673,965.09	$	$ 3.91	$ 160,000.00
Other Expenses	10,081,060.00	9,719,021.00	7,982,787.57	1,137,296.62	598,936.81	
	13,233,397.00	12,552,990.00	10,656,752.66	1,137,296.62	598,940.72	160,000.00
Division of Engineering:						
Salaries and Wages	617,134.00	1,191,624.00	1,191,623.47		0.53	
Other Expenses	6,500.00	6,500.00	4,523.64	52.80	1,923.56	
	623,634.00	1,198,124.00	1,196,147.11	52.80	1,924.09	
Division of Fleet Management:						
Salaries and Wages	435,396.00	435,396.00	363,517.83		0.17	71,878.00
Other Expenses	419,625.00	549,625.00	464,135.75	20,625.54	64,863.71	
	855,021.00	985,021.00	827,653.58	20,625.54	64,863.88	71,878.00
Division of Roads and Bridges:						
Salaries and Wages	2,235,115.00	2,482,594.00	2,482,590.43		3.57	
Other Expenses	2,958,485.00	3,595,731.00	2,734,268.52	114,793.37	746,669.11	
	5,193,600.00	6,078,325.00	5,216,858.95	114,793.37	746,672.68	
Division of Planning:						
Salaries and Wages	116,494.00	158,700.00	158,698.87		1.13	
Other Expenses	11,850.00	11,850.00	9,015.41	229.68	2,604.91	
	128,344.00	170,550.00	167,714.28	229.68	2,606.04	
County Register:						
Salaries and Wages	1,576,185.00	1,576,185.00	1,488,627.10		0.90	87,557.00
Other Expenses	30,850.00	30,850.00	28,371.94	1,213.47	1,264.59	
	1,607,035.00	1,607,035.00	1,516,999.04	1,213.47	1,265.49	87,557.00
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	46,900,000.00	46,900,000.00	44,224,271.40	1,366,116.41	609,612.19	700,000.00
Liability:						
Other Expenses	1,500,000.00	1,500,000.00	1,415,364.55	21,282.00	23,353.45	40,000.00
Workers' Compensation:						
Other Expenses	2,200,000.00	2,200,000.00	1,555,188.15	1.00	110,470.85	534,340.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #4

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
General Government Central Expense:						
Communications:						
Other Expenses	$ 8,796,928.00	$ 8,835,928.00	$ 8,497,941.32	$ 299,523.61	$ 38,463.07	$
Central Kitchen:						
Other Expenses	6,875,416.00	6,761,940.00	6,418,101.60	324,019.12	19,819.28	
Prosecutor:						
Salaries and Wages	32,963,522.00	32,963,522.00	31,078,679.41		96,200.59	1,788,642.00
Other Expenses	1,340,000.00	1,340,000.00	1,138,965.95	89,845.88	111,188.17	
	34,303,522.00	34,303,522.00	32,217,645.36	89,845.88	207,388.76	1,788,642.00
Total - General Government	132,707,202.00	133,556,477.00	123,245,311.73	3,947,666.09	2,613,299.18	3,750,200.00
JUDICIARY						
Surrogate:						
Salaries and Wages	714,801.00	714,801.00	685,481.14		0.86	29,319.00
Other Expenses	6,000.00	6,000.00	5,897.04		102.96	
	720,801.00	720,801.00	691,378.18		103.82	29,319.00
Total - Judiciary	720,801.00	720,801.00	691,378.18		103.82	29,319.00
REGULATIONS						
Board of Taxation:						
Salaries and Wages	305,640.00	305,640.00	278,067.01		0.99	27,572.00
Other Expenses	30,575.00	30,575.00	20,013.07	25.46	10,536.47	
	336,215.00	336,215.00	298,080.08	25.46	10,537.46	27,572.00
Board of Elections:						
Salaries and Wages	405,273.00	405,273.00	404,078.43		0.57	1,194.00
Other Expenses	1,344,725.00	1,344,725.00	1,201,461.66	10,748.43	132,514.91	
	1,749,998.00	1,749,998.00	1,605,540.09	10,748.43	132,515.48	1,194.00
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages	1,466,749.00	1,466,749.00	1,369,916.89		1.11	96,831.00
Other Expenses	347,830.00	347,830.00	305,000.85	8,589.82	34,239.33	
	1,814,579.00	1,814,579.00	1,674,917.74	8,589.82	34,240.44	96,831.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #5

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
REGULATIONS						
County Clerk Elections:						
Salaries and Wages	$ 21,000.00	$ 25,736.00	$ 25,735.54	$	$ 0.46	$
Other Expenses	352,500.00	352,500.00	321,838.81	9,888.24	20,772.95	
	373,500.00	378,236.00	347,574.35	9,888.24	20,773.41	
Total - Regulations	4,274,292.00	4,279,028.00	3,926,112.26	29,251.95	198,066.79	125,597.00
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages	1,044,078.00	1,044,078.00	1,013,843.28		0.72	30,234.00
Other Expenses	13,575.00	13,575.00	11,548.49	279.73	1,746.78	
	1,057,653.00	1,057,653.00	1,025,391.77	279.73	1,747.50	30,234.00
County Sheriff:						
Salaries and Wages	38,569,348.00	38,569,348.00	36,476,212.68		1,348.32	2,091,787.00
Other Expenses	1,794,910.00	1,794,910.00	1,373,928.23	153,629.41	267,352.36	
	40,364,258.00	40,364,258.00	37,850,140.91	153,629.41	268,700.68	2,091,787.00
Total - Constitutional Offices	41,421,911.00	41,421,911.00	38,875,532.68	153,909.14	270,448.18	2,122,021.00
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages	51,032,334.00	51,032,334.00	49,447,069.00		678.00	1,584,587.00
Other Expenses	38,732,543.00	37,613,875.00	30,375,953.09	4,570,354.40	667,567.51	2,000,000.00
	89,764,877.00	88,646,209.00	79,823,022.09	4,570,354.40	668,245.51	3,584,587.00
Division of Medical Examiner:						
Other Expenses	3,300,000.00	3,159,687.00	2,142,731.00		1,016,956.00	
Total - Correctional and Penal	93,064,877.00	91,805,896.00	81,965,753.09	4,570,354.40	1,685,201.51	3,584,587.00
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages	346,141.00	346,141.00	333,990.65		3,230.35	8,920.00
Other Expenses	3,225.00	3,225.00	2,683.55		541.45	
	349,366.00	349,366.00	336,674.20		3,771.80	8,920.00
Division on Aging:						
Salaries and Wages	168,090.00	168,090.00	133,028.30		0.70	35,061.00
Other Expenses	6,410.00	6,410.00	6,385.26		24.74	
	174,500.00	174,500.00	139,413.56		25.44	35,061.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #6

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
HEALTH AND WELFARE						
Department of Citizen Services:						
Division of Consumer and Constituent Services:						
Salaries and Wages	$ 88,359.00	$ 88,359.00	$ 81,013.01	$	$ 0.99	$ 7,345.00
Other Expenses	25,825.00	25,825.00	19,746.44		6,078.56	
	114,184.00	114,184.00	100,759.45		6,079.55	7,345.00
Division of Youth Services:						
Salaries and Wages	10,569,637.00	10,208,948.00	9,562,982.04		0.96	645,965.00
Other Expenses	4,799,688.00	4,799,688.00	4,419,097.64	362,476.61	18,113.75	
	15,369,325.00	15,008,636.00	13,982,079.68	362,476.61	18,114.71	645,965.00
Division of Welfare:						
Salaries and Wages	41,819,653.00	41,819,653.00	39,067,315.57		494.43	2,751,843.00
Other Expenses	21,429,503.00	21,929,503.00	21,075,412.09	200,177.28	653,913.63	
	63,249,156.00	63,749,156.00	60,142,727.66	200,177.28	654,408.06	2,751,843.00
Purchased Services:						
Homemaker Services	2,000,000.00	2,000,000.00	1,651,493.04	348,506.96		
Title XIX Medical Transportation	1,500.00	1,500.00			1,500.00	
	2,001,500.00	2,001,500.00	1,651,493.04	348,506.96	1,500.00	
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
Families (TANF):						
County Share	2,343,815.00	2,343,815.00	2,343,065.00	750.00		
SSI:						
State Share	3,260,985.00	3,260,985.00	3,260,985.00			
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages	29,295.00	29,295.00	27,151.47		0.53	2,143.00
Other Expenses	60,000.00	60,000.00	60,000.00			
	89,295.00	89,295.00	87,151.47		0.53	2,143.00
Division of Hospital Center:						
Salaries and Wages	21,576,679.00	21,316,793.00	19,131,067.98		235,725.02	1,950,000.00
Other Expenses	5,698,980.00	5,698,980.00	4,592,435.31	851,301.57	255,243.12	
	27,275,659.00	27,015,773.00	23,723,503.29	851,301.57	490,968.14	1,950,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #7

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
HEALTH AND WELFARE						
Maintenance of Patients in State Institutions for Mental Disease:						
County Share	$ 2,906,802.00	$ 2,906,802.00	$ 2,906,802.00	$	$	$
State Share	8,890,746.00	8,890,746.00	8,890,746.00			
	11,797,548.00	11,797,548.00	11,797,548.00			
Maintenance of Patients in State Institutions for Mentally Retarded:						
Other Expenses	49,836,199.00	49,836,199.00	49,836,199.00			
State Outpatient Services:						
County Share	7,898.00	7,898.00	7,898.00			
State Share	26,978.00	26,978.00	26,978.00			
	34,876.00	34,876.00	34,876.00			
Other Institutions:						
Other Expenses	1,000.00	26,000.00			26,000.00	
New Jersey Bureau of Children's Services - Essex County:						
Public Assistance Grants and Refunds	15,759,918.00	15,759,918.00	15,759,918.00			
Total - Health and Welfare	191,657,326.00	191,561,751.00	183,196,393.35	1,763,212.42	1,200,868.23	5,401,277.00
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages	368,366.00	368,366.00	347,699.20		0.80	20,666.00
Other Expenses	19,023.00	19,023.00	13,923.33	2,205.64	2,894.03	
	387,389.00	387,389.00	361,622.53	2,205.64	2,894.83	20,666.00
Vocational Schools:						
January - June	2,900,000.00	2,900,000.00	2,900,000.00			
July - December	1,550,000.00	1,550,000.00	1,550,000.00			
	4,450,000.00	4,450,000.00	4,450,000.00			
County College:						
January - June	8,295,000.00	8,295,000.00	8,295,000.00			
July - December	3,555,000.00	3,555,000.00	3,555,000.00			
	11,850,000.00	11,850,000.00	11,850,000.00			
Two Year Out-of-County Reimbursement:						
Other Expenses	250,000.00	268,000.00	262,639.42		5,360.58	
Total - Education	16,937,389.00	16,955,389.00	16,924,261.95	2,205.64	8,255.41	20,666.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #8

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages	$ 4,883,368.00	$ 4,883,368.00	$ 4,718,640.43	$	$ 937.57	$ 163,790.00
Other Expenses	1,842,096.00	1,842,096.00	1,564,242.34	203,440.41	74,413.25	
	6,725,464.00	6,725,464.00	6,282,882.77	203,440.41	75,350.82	163,790.00
Maintenance of Parks:						
Salaries and Wages	3,198,741.00	3,198,741.00	2,946,161.94		1.06	252,578.00
Other Expenses	1,310,064.00	1,516,565.00	1,117,185.27	240,285.01	159,094.72	
	4,508,805.00	4,715,306.00	4,063,347.21	240,285.01	159,095.78	252,578.00
Total - Recreation	11,234,269.00	11,440,770.00	10,346,229.98	443,725.42	234,446.60	416,368.00
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	233,500.00	233,500.00	82,011.00	93,545.00	57,944.00	
National Association of County Officials:						
Other Expenses	30,762.00	30,762.00	30,762.00			
Special Employee Development Fund:						
Other Expenses	1,689,570.00	1,689,570.00	1,689,569.81		0.19	
Settlement of Suits:						
Other Expenses	2,785,000.00	3,495,000.00	2,780,057.08	709,922.54	5,020.38	
Utility Expenses and Bulk Purchases:						
Utilities	19,970,988.00	19,970,988.00	15,528,923.77	1,717,951.55	2,724,112.68	
Landfill/Solid Waste Disposal Costs:						
Other Expenses	102,000.00	102,000.00	79,460.32	18,053.77	4,485.91	
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages	185,000.00	185,000.00	79,143.59		1.41	105,855.00
Other Expenses	632,000.00	632,000.00	509,669.48	2,209.63	99.89	120,021.00
Total - Unclassified	25,628,820.00	26,338,820.00	20,779,597.05	2,541,682.49	2,791,664.46	225,876.00
Total Operations	517,646,887.00	518,080,843.00	479,950,570.27	13,452,007.55	9,002,354.18	15,675,911.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #9

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
State and Federal Grants:						
Matching Grant Funds	$ 61,829.00	$ 61,829.00	$	$	$ 61,829.00	$
Alcoholism Service	2,814,777.00	2,814,777.00	2,814,777.00			
American Recovery and Reinvestment Act:						
Area Plan	312,123.00	312,123.00	312,123.00			
Social Service for the Homeless	1,063,445.00	1,063,445.00	1,063,445.00			
Community Service Block Grant	1,738,732.00	1,738,732.00	1,738,732.00			
Homeless Prevention	665,528.00	665,528.00	665,528.00			
Food Stamp Program	506,412.00	506,412.00	506,412.00			
Roadway Resurfacing Program	10,739,136.00	10,739,136.00	10,739,136.00			
Multi-Narco Task Force	195,813.00	195,813.00	195,813.00			
Workforce Investment Board	2,302,462.00	2,302,462.00	2,302,462.00			
Area Plan	7,258,334.00	7,258,334.00	7,258,334.00			
Body Armor Replacement:						
Corrections	56,420.00	56,420.00	56,420.00			
Prosecutor	15,759.00	15,759.00	15,759.00			
Sheriff	35,751.00	35,751.00	35,751.00			
Youth Services	10,930.00	10,930.00	10,930.00			
Bulletproof Vest Partnership Program	16,470.00	16,470.00	16,470.00			
Care Coordination Program Income	90,390.00	90,390.00	90,390.00			
Central Avenue Construction Funds for the Oranges	12,172,266.00	12,172,266.00	12,172,266.00			
Child Advocacy Unit	334,750.00	334,750.00	334,750.00			
Clean Communities	54,934.00	54,934.00	54,934.00			
Click It or Ticket	4,000.00	4,000.00	4,000.00			
Community Justice Program	80,000.00	80,000.00	80,000.00			
Community Service Block Grant	1,008,357.00	1,008,357.00	1,008,357.00			
Comprehensive County Funding Allocation	1,727,148.00	1,727,148.00	1,727,148.00			
Congressional Earmark Program	359,300.00	359,300.00	359,300.00			
Cooperative Marketing	11,200.00	11,200.00	11,200.00			
County Environmental Health Act	335,116.00	335,116.00	335,116.00			
Disaster Liaison	2,500.00	2,500.00	2,500.00			
Emergency Operations Center Grant	250,000.00	250,000.00	250,000.00			
Emergency Preparedness	2,500.00	2,500.00	2,500.00			
Essex County Annual Transportation Program	12,681,000.00	12,681,000.00	12,681,000.00			
Essex/Union Auto Theft Task Force	151,814.00	151,814.00	151,814.00			
Family Court Program	240,293.00	240,293.00	240,293.00			
Farmers Market Nutrition Program	3,000.00	3,000.00	3,000.00			
Green Acres:						
Branch Brook Park Improvements	800,000.00	800,000.00	800,000.00			
Eagle Rock Reservation Improvements	800,000.00	800,000.00	800,000.00			
Glenfield Park Improvements	1,100,000.00	1,100,000.00	1,100,000.00			
Independence Park Improvements	400,000.00	400,000.00	400,000.00			
Monte Irvin Orange Park Improvements	800,000.00	800,000.00	800,000.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #10

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
State and Federal Grants:						
Green Acres:						
Multi-Park Improvements	$ 2,900,000.00	$ 2,900,000.00	$ 2,900,000.00	$	$	$
Turtle Back Zoo - Gibbons Exhibit	400,000.00	400,000.00	400,000.00			
Yantica Park Improvements	3,000,000.00	3,000,000.00	3,000,000.00			
Homeland Security Grant Program	2,219,952.00	2,219,952.00	2,219,952.00			
Homeless Related Services	282,208.00	282,208.00	282,208.00			
Housing Opportunities for People with Aids	40,000.00	40,000.00	40,000.00			
Human Services Advisory Council	67,859.00	67,859.00	67,859.00			
Human Services Homeless Population	227,889.00	227,889.00	227,889.00			
Insurance Fraud Reimbursement	249,457.00	249,457.00	249,457.00			
Job Access and Reverse Commute	569,892.00	569,892.00	569,892.00			
Juvenile Detention Alternatives Initiative	160,000.00	160,000.00	160,000.00			
Kip's Castle Park Carriage House	50,000.00	50,000.00	50,000.00			
Law Enforcement Agency Security Enhancement Program	238,000.00	238,000.00	238,000.00			
Law Enforcement Assistance Component	45,087.00	45,087.00	45,087.00			
Law Enforcement Technology	900,000.00	900,000.00	900,000.00			
Local Arts Program	221,022.00	221,022.00	221,022.00			
Local Arts Staffing Initiative	34,167.00	34,167.00	34,167.00			
Logistics and Commodities Distribution Plan	33,685.00	33,685.00	33,685.00			
Low Income Home Energy Assistance Program	46,254.00	46,254.00	46,254.00			
Multi-Jurisdictional Gang, Gun and Narcotics	246,342.00	246,342.00	246,342.00			
Municipal Alliance Alcohol/Drug Abuse Prevention Grant	1,926,350.00	1,926,350.00	1,926,350.00			
New Jersey Senior Citizen/Disabled Resident Transportation Assistance Grant	2,410,809.00	2,410,809.00	2,410,809.00			
Park Avenue Traffic Signal Improvement	69,744.00	69,744.00	69,744.00			
Paul Coverdell National Forensic Science Improvement Act	60,000.00	60,000.00	60,000.00			
Post Temporary Assistance for Needy Families - Dislocated Worker:						
Project I	150,000.00	150,000.00	150,000.00			
Project II	66,000.00	66,000.00	66,000.00			
Prisoner Reentry Demonstration Project	150,000.00	150,000.00	150,000.00			
Project Safe Neighborhood Program	227,784.00	227,784.00	227,784.00			
Public Health Emergency Response to H1N1	30,000.00	30,000.00	30,000.00			
Public Archive and Records Infrastructure Support	500,000.00	500,000.00	500,000.00			
Respite Care:						
Grant	598,527.00	598,527.00	598,527.00			
Program Income	26,678.00	26,678.00	26,678.00			
Right-to-Know Program	20,419.00	20,419.00	20,419.00			
Road Resurfacing	1,197,798.00	1,197,798.00	1,197,798.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #11

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
State and Federal Grants:						
Route 46/Fairfield Road/Little Falls Road Improvements	$ 89,216.00	$ 89,216.00	$ 89,216.00	$	$	$
Senior Citizens and Disabled Residents Transport Assistance Program	4,675.00	4,675.00	4,675.00			
Sexual Assault Response Team:						
Nurse Examiner	67,655.00	67,655.00	67,655.00			
Shelter Plus Care Program	2,170,947.00	2,170,947.00	2,170,947.00			
Social Service Homeless	2,658,612.00	2,658,612.00	2,658,612.00			
Special Child Health Service	1,038,674.00	1,038,674.00	1,038,674.00			
Speed/Aggressive Driving	4,000.00	4,000.00	4,000.00			
Subregional Transportation Planning Program	104,661.00	104,661.00	104,661.00			
Summer Concert Series	31,411.00	31,411.00	31,411.00			
Summer Heat Program:						
Title II - Adult Basic Education	32,600.00	32,600.00	32,600.00			
Workforce Development Area	90,000.00	90,000.00	90,000.00			
Summer Internship Program	15,173.00	15,173.00	15,173.00			
Sunday Court Arraignment	23,920.00	23,920.00	23,920.00			
Support Assistance for Individuals and Families	690,507.00	690,507.00	690,507.00			
Tenant Resource Center	82,450.00	82,450.00	82,450.00			
Urban Area Security Initiative	1,272,618.00	1,272,618.00	1,272,618.00			
Victim and Witness Advocacy Fund - Supplemental	395,857.00	395,857.00	395,857.00			
Vote by Mail	12,000.00	12,000.00	12,000.00			
Waste Water Management Plan	100,000.00	100,000.00	100,000.00			
Work First New Jersey	10,828,629.00	10,828,629.00	10,828,629.00			
Work First New Jersey:						
Temporary Assistance for Needy Families	15,299,006.00	15,299,006.00	15,299,006.00			
Work Force Investment Board:						
Work Force Investment Act	2,270,577.00	2,270,577.00	2,270,577.00			
Workplace Literacy Learn Link	293,724.00	293,724.00	293,724.00			
Total - State and Federal Programs Offset by Revenues	118,145,324.00	118,145,324.00	118,083,495.00		61,829.00	
Total Operations	635,792,211.00	636,226,167.00	598,034,065.27	13,452,007.55	9,064,183.18	15,675,911.00
Detail:						
Salaries and Wages	226,027,523.00	225,930,228.00	213,299,827.24		348,850.76	12,281,550.00
Other Expenses	409,764,688.00	410,295,939.00	384,734,238.03	13,452,007.55	8,715,332.42	3,394,361.00
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	1,235,000.00	1,260,000.00	1,260,000.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #12

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
DEBT SERVICE						
Payment of Bond Principal:						
County College Bonds	$ 3,800,000.00	$ 3,800,000.00	$ 3,800,000.00	$	$	$
Vocational School Bonds	390,000.00	390,000.00	390,000.00			
Other Bonds	14,032,500.00	14,032,500.00	14,032,500.00			
Employees' Retirement System Refunding Bonds	3,995,000.00	3,995,000.00	3,995,000.00			
1989 Refunding Bonds	5,340,000.00	5,340,000.00	5,340,000.00			
Fiscal Year Adjustment Bonds	1,550,000.00	1,550,000.00	1,550,000.00			
Payment of Bond Anticipation Notes	874,000.00	874,000.00	874,000.00			
Interest on Bonds:						
County College Bonds	1,745,930.00	1,745,930.00	1,745,929.88			0.12
Vocational School Bonds	605,190.00	605,190.00	605,189.02			0.98
Other Bonds	5,553,474.00	5,553,474.00	5,471,068.48			82,405.52
Interest on Bonds:						
Employee Retirement System Refunding Bonds	5,398,393.00	5,398,393.00	5,398,392.41			0.59
General Obligation Refunding Bonds	856,750.00	856,750.00	856,750.00			
Fiscal Year Adjustment Bonds	89,125.00	89,125.00	89,125.00			
Interest on Notes:						
Other Notes	3,515,401.00	3,515,401.00	2,394,527.71			1,120,873.29
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	110,612.00	110,612.00	10,774.04			99,837.96
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	12,720,000.00	12,720,000.00	12,719,999.63			0.37
Interest	31,870,052.00	31,870,052.00	31,856,789.46			13,262.54
	92,446,427.00	92,446,427.00	91,130,045.63			1,316,381.37
DEFERRED CHARGES						
Prior Year's Bills	238,884.00	238,884.00	205,547.07	33,336.93		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #13

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of NJ	$ 17,355,548.00	$ 17,355,548.00	$ 17,355,548.00	$	$	$
Public Employees' Retirement System	7,436,647.00	7,436,647.00	7,436,646.31		0.69	
Social Security System (OASI)	15,608,103.00	15,008,103.00	14,862,738.55		45,364.45	100,000.00
County Pension and Retirement Fund:						
R.S. 43:41 et seq.	250,000.00	145,524.00	145,523.04		0.96	
R.S. 43:8b-1 et seq.	170,000.00	158,002.00	158,001.22		0.78	
Defined Contribution Retirement Program	10,000.00					
Terminal Leave	300,000.00	67,518.00	67,517.42		0.58	
Vacation Credit Due Deceased Employees (R.S. 11:24-1.2)	10,000.00	10,000.00	641.59		9,358.41	
Unemployment Compensation Insurance	900,000.00	1,400,000.00	1,036,458.34		363,541.66	
Total - Statutory Expenditures	42,040,298.00	41,581,342.00	41,063,074.47		418,267.53	100,000.00
Judgments	100,000.00	100,000.00	100,000.00			
	$ 771,852,820.00	$ 771,852,820.00	$ 731,792,732.44	$ 13,485,344.48	$ 9,482,450.71	$ 17,092,292.37
Reference	A-2	Sheet #14	Sheet #14	A	A	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #14

	Ref.	Modified Budget	Paid or Charged
Budget as Adopted		$ 693,480,189.00	$
Appropriated by (N.J.S.A. 40A:4-87)		78,372,631.00	
		771,852,820.00	
Cash Disbursed	A-4		612,726,856.44
Interfunds Payable	A-17		1,260,000.00
Reserve for Federal and State Grants	A-21		117,805,876.00
	Sheet #13	$ 771,852,820.00	$ 731,792,732.44
Analysis of Charges to Operations			
Paid or Charged	Above		$ 731,792,732.44
Reserved:			
Encumbered	Sheet #13	$ 13,485,344.48	
Unencumbered	Sheet #13	9,482,450.71	
			22,967,795.19
	A-1		$ 754,760,527.63

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEETS

B

ASSETS	Ref.	Balance Dec. 31, 2009	Balance Dec. 31, 2008
Pension Trust Fund			
Cash - Checking	B-1	$ 632,226.81	$ 839,002.35
Investment Fund	B-3	2,417,001.91	6,724,255.24
Accrued Interest Receivable	B-4	7,167.00	35,850.00
Other Accounts Receivable	B-7	13,882.26	13,778.52
		3,070,277.98	7,612,886.11
Other Trust Fund			
Cash - Checking	B-1	32,995,755.11	36,178,206.99
Grants Receivable	B-5	57,810,361.70	57,802,839.99
Taxes Receivable	B-6	66,491.56	130,569.46
Other Accounts Receivable	B-7	37,024.23	7,481.28
		90,909,632.60	94,119,097.72
		$93,979,910.58	$101,731,983.83
LIABILITIES AND RESERVES			
Pension Trust Fund			
Due to Current Fund	B-8	$ 4,298.10	$ 2,923.23
Accounts Payable	B-9		39,905.00
Reserve for Employees' Retirement System	B-13	3,065,979.88	7,570,057.88
		3,070,277.98	7,612,886.11
Other Trust Fund			
Payroll Deductions Payable	B-10	2,217,061.18	2,517,065.07
Due to U.S. Department of Housing and Urban Development	B-11	12,215.43	11,830.01
Bid Deposits	B-12	11,228.25	89,439.42
Reserves for:			
Community Development Programs	B-14	63,898,089.19	63,467,725.76
State Unemployment Insurance Fund	B-15	145,682.54	569,583.17
Workers' Compensation Claims Fund	B-16	132,466.34	119,030.11
Dedicated Funds - Constitutional Offices	B-17	2,376,631.86	2,193,418.47
Law Enforcement Trust Funds	B-18	5,066,576.74	5,218,039.86
Federal Equitable Sharing Program	B-19	1,037,743.43	1,051,372.99
Parks, Recreational and Cultural Affairs Programs	B-20	226,421.97	478,145.72
Open Space Trust Fund	B-21	14,457,963.79	16,803,876.85
Other Trust Funds	B-22	1,327,551.88	1,599,570.29
		90,909,632.60	94,119,097.72
		$93,979,910.58	$101,731,983.83

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

COMPARATIVE BALANCE SHEETS

C

ASSETS AND DEFERRED CHARGES	Ref.	Balance Dec. 31, 2009	Balance Dec. 31, 2008
Cash - Checking		$ 8,475,096.04	$ 5,384,829.18
Cash - Money Market		5,128,059.83	5,289,805.46
	C-2	13,603,155.87	10,674,634.64
Capital Lease Program Funds Receivable	C-8	2,154,182.87	6,334,746.45
Grants Receivable	C-9	30,271.14	4,530,271.14
Loans Receivable	C-10	450,000.00	576,551.94
Fees Receivable	C-11	4,634,336.00	5,817,720.00
Deferred Charges to Future Taxation:			
Funded	C-12	283,927,470.60	313,527,320.00
Unfunded	C-13	118,778,383.80	94,175,583.95
		$ 423,577,800.28	$ 435,636,828.12

LIABILITIES, RESERVES AND FUND BALANCE			
Fiscal Year Adjustment Bonds	C-24	$	$ 1,550,000.00
Refunding Bonds	C-25	158,830,000.00	180,735,000.00
Serial Bonds	C-26	124,584,820.00	131,242,320.00
Loans Payable	C-23	512,650.60	
Bond Anticipation Notes	C-22	99,000,000.00	75,000,000.00
Improvement Authorizations:			
Funded	C-14	6,499,219.22	6,489,936.88
Unfunded	C-14	12,560,640.86	16,531,024.59
Encumbered	C-14	16,513,644.98	16,876,269.30
Capital Improvement Fund	C-15	3,539.08	3,539.08
Reserves for:			
Improvements	C-16	198,604.91	282,393.61
Receivables	C-17	480,271.14	606,823.08
Loan Proceeds	C-18		473,448.06
Capital Leasing Program:			
Appropriated:			
Encumbered	C-20	879,859.42	1,975,853.30
Unencumbered	C-20	1,600,332.37	2,456,031.48
Unappropriated	C-21	332,705.80	331,871.07
Fund Balance	C-1	1,581,511.90	1,082,317.67
		$ 423,577,800.28	$ 435,636,828.12
Bonds and Notes Authorized but Not Issued	C-27	$ 19,778,933.35	$ 19,311,969.00

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE

C-1

	Ref.		
Balance December 31, 2008	C		$ 1,082,317.67
Increased by:			
Premium on Sale of Bond Anticipation Notes	C-2	$ 1,498,860.00	
Funded Improvement Authorizations Cancelled	C-14	334.23	
			1,499,194.23
			2,581,511.90
Decreased by:			
Anticipated as Current Fund Revenue	C-19		1,000,000.00
Balance December 31, 2009	C		$ 1,581,511.90

See accompanying notes to financial statements.

COUNTY OF ESSEX
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEETS

D

	Balance Dec. 31, 2009	Balance Dec. 31, 2008
Land	$ 665,556,489.00	$ 425,770,946.00
Buildings	224,376,321.07	218,897,414.43
Vehicles and Other Equipment	39,516,012.19	35,969,901.85
	$ 929,448,822.26	$ 680,638,262.28
Investment in Capital Fixed Assets	$ 929,448,822.26	$ 680,638,262.28

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

A. *Reporting Entity*

The County of Essex operates under the County Executive Plan of the Optional Charter Law (N.J.S. 40:41A-3 et seq.). A County Executive is elected to a four-year term. Nine members of the Board of Chosen Freeholders are each elected for three-year terms. The County Executive supervises, directs and controls all of the County's administrative departments; the legislative and investigative powers of County government are vested in the Board of Chosen Freeholders.

Each member of the Board of Freeholders carries a legislative vote.

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes certain standards for defining and reporting on the financial reporting entity. In accordance with these standards the reporting entity should include the primary government and those component units that are fiscally accountable to the primary government.

The financial statements of the County of Essex - Department of Administration and Finance, include all funds of the Department of Administration and Finance as reported in the Annual Financial Statement. Due to the large volume of activity, the examinations of the outside offices, institutions, boards and other agencies are submitted in a separate report. The records of the Essex County Area Vocational and Technical School, County College, Improvement Authority, Utilities Authority, Economic Development Corporation, and Single Audit of Federal and State Financial Assistance Programs are audited independently of the County accounts.

The Single Audit Act of 1984, P.L. 98-502 pertains to reporting financial and compliance aspects of Federal funds received by the County, and whether such funds emanate directly from the Federal Government or as a "pass-through" from the State. The provisions of the law are also applicable to State Grant and State Aid Programs. The State requirements are delineated in the provision of New Jersey State Office of Management and Budget Circular Letter 04-04 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments". Due to the large volume of grants administered by the County, a separate report will be submitted for the Single Audit requirements for Federal and State Financial Assistance Programs.

The State portion of the Public Assistance Trust Fund became a dedicated fund in 1980 and is excluded from the accompanying financial statements. Documents supporting expenditures to welfare recipients of the County portion of public assistance are considered to be confidential by the Department of Human Services, Division of Public Welfare, State of New Jersey and are subject to examination by their representatives.

We did not include verification of claims or auditing procedures required to determine that expenditures complied with legal provisions of any agreements for the Worker's Compensation Self-Insurance Fund or the Employee Health Benefit Trust Fund. The adequacy of the resources of this fund as well as the determination of the propriety of claims paid, necessarily lies within the sphere of responsibility of the professional administrator of the fund.

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

A. *Reporting Entity (Continued)*

Administration of two Revolving Loan Programs funded by Community Development Block Grant Programs (CDBG) has been delegated to the Economic Development Corporation of Essex County. The Economic Development Corporation maintains bank accounts for issuance of loans, repayment of principal, and collection of interest thereon. The Economic Development Loan Fund and Community Economic Revitalization Program (CERP) are not reflected on the financial statements of the County. The Economic Development Corporation also administers other CDBG programs for municipalities within the County. A separate audit report is prepared for the Economic Development Corporation, which is considered an autonomous agency.

B. *Description of Funds*

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

The accounting policies of the County of Essex conform to the accounting principles applicable to counties 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 County of Essex accounts for its financial transactions through the following separate funds, which differ from the fund structure required by Generally Accepted Accounting Principles:

Current Fund - Encompasses resources and expenditures for basic governmental operations. Fiscal activity of Federal and State Financial Assistance Programs are segregated but also included therein. The audit of the Federal and State Financial Assistance Programs are subject to the separate aforementioned "Single Audit".

Trust Funds - The records of receipts, disbursements and custodianship of monies in accordance with the purpose for which each account was created are maintained in Trust Funds. These include the Pension Trust Fund and the Other Trust Fund.

General Capital Fund - The receipts and expenditure records for the acquisition of general infrastructure and other capital facilities, other than those acquired in the Current Fund, are maintained in this Fund as well as related long-term debt accounts.

Capital Fixed Assets - These accounts reflect estimated valuations of land, buildings and certain moveable fixed assets of the County as discussed under the caption of "Basis of Accounting".

Outside Offices and Agencies - The County hospital, jail, constitutional offices and other revenue producing entities maintain individual financial records that are subject to a separate audit and report thereon.

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

C. *Basis of Accounting*

The accounting principles and practices prescribed for counties by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, differ in certain respects from generally accepted accounting principles. Significant accounting policies in New Jersey and applicable to the County are summarized as follows:

Taxes and Other Revenue

Taxes and other revenue are realized when collected in cash or approved by regulation for accrual from certain sources of the State of New Jersey and the Federal Government. Accruals of taxes and other revenue are otherwise deferred as to realization by the establishment of offsetting reserve accounts. GAAP requires such revenue to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts. Taxes due from the municipalities within the County are payable on a quarterly basis and are normally collected 100% by year-end.

Grant Revenue

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

Fund Balance Anticipated as Revenue

Fund Balance utilized to balance the budget from Current and Other Funds is recorded as revenue.

Expenditures

Budgetary Expenditures for County purposes are generally recorded on the accrual basis. Unexpended appropriation balances, except for amounts that may have been cancelled by the Board of Freeholders or by statutory regulation, are automatically recorded as liabilities at December 31st of each year, in an account entitled "Appropriation Reserves".

Grant appropriations are charged upon budget adoption to create separate spending reserves.

Budgeted transfers to the Capital Improvement Fund are recorded as expenditures to the extent permitted by law.

Payroll expense is maintained on the cash basis.

The County's share of contributions for fringe benefits, such as retirement plans and accrued sick leave are maintained on the cash basis with certain exceptions. The County has elected to pay for certain early retirement benefits over a period of 26 years starting in 1996. Employer reserves for certain former Essex County Employees' Retirement System members who transferred to the Police and Firemen's Retirement System of New Jersey are being paid in 26 year installments which are to continue through the year 2010.

Expenditures from Trust and Capital Funds are recorded upon occurrence and charged to accounts statutorily established for specific purposes.

Budget Appropriations for interest on General Capital Long-Term Debt is raised on the cash basis and is not accrued on the records.

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

C. *Basis of Accounting (Continued)*

Expenditures (Continued)

GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Encumbrances

As of January 1, 1986 all local units were required by Technical Accounting Directive No. 85-1, as promulgated by the Division of Local Government Services, to maintain an encumbrance accounting system. The directive states that contractual orders outstanding at December 31, are reported as expenditures through the establishment of an encumbrance payable. Encumbrances do not constitute expenditures under GAAP.

Appropriation Reserves

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 appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under GAAP.

Compensated Absences

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

Self-Insurance Contributions

Contributions to self-insurance funds are charged to budget appropriations. GAAP requires that payments be accounted for as an operating transfer and not as an expenditure.

Interfunds Receivable

Interfunds Receivable in the Current Fund are generally recorded with offsetting reserves that are established by charges to operations. Collections are recognized as income in the year that the receivables are realized. Interfunds Receivable of all other funds are recorded as accrued and are not offset with reserve accounts. Interfunds Receivable of one fund are offset with Interfunds Payable of the corresponding fund. GAAP does not require the establishment of an offsetting reserve.

Inventories of Supplies

Materials and supplies purchased by all funds are recorded as expenditures and the values of the inventories are not included on the respective balance sheets of the County.

Capital Fixed Assets

A Capital Fixed Assets accounting system was established in accordance with the Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services.

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)*

C. *Basis of Accounting (Continued)*

Capital Fixed Assets (Continued)

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

Fixed assets used in governmental operations (general fixed assets) are accounted for in the Capital Fixed Assets. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

Acquisitions of land, buildings, machinery, equipment and other capital assets are recorded on a perpetual fixed asset record.

Vehicles, furniture, equipment and other items are reflected at replacement values at time of inventory preparation. Additions to the established fixed assets are valued at cost.

Land and buildings are valued at assessed valuation.

Depreciation of assets is not recorded as an operating expense of the County.

D. *Basic Financial Statements*

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

2. *CASH, CASH EQUIVALENTS AND INVESTMENTS*

A. *Cash and Cash Equivalents*

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey, which are insured by the Federal Deposit Insurance Corporation (FDIC) or any other agencies of the United States that insures deposits or the State of New Jersey Cash Management Fund.

The State of New Jersey Cash Management Fund is authorized by statute and regulations of the State Investment Council to invest in fixed income and debt securities that mature or are redeemed within one year. Twenty-five percent of the Fund may be invested in eligible securities that mature within two years provided, however, the average maturity of all investments in the Fund shall not exceed one year. Collateralization of Fund investments is generally not required.

In addition, by regulation of the Division of Local Government Services, counties are permitted to invest in Government Money Market Mutual Funds purchased through State registered brokers/dealers and banks.

2. *CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)*

A. *Cash and Cash Equivalents (Continued)*

In accordance with the provisions of the Governmental Unit Deposit Protection Act of New Jersey, public depositories are required to maintain collateral for deposits of public funds that exceed insurance limits as follows:

The market value of the collateral must equal five percent of the average daily balance of public funds or

If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, The Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than $25,000,000.00.

B. *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. This includes instruments such as Treasury bills, notes and bonds.
- Government money market mutual funds.
- Any federal agency or instrumentality obligation authorized by Congress that matures within 397 days from the date of purchase, and has a fixed rate of interest not dependent on any index or external factors.
- Bonds or other obligations of the local unit or school districts of which the local unit is a part.
- Any other obligations with maturities not exceeding 397 days, as permitted by the Division of Investments.
- Local government investment pools, such as New Jersey CLASS, and the New Jersey Arbitrage Rebate Management Program.
- New Jersey State Cash Management Fund.
- Repurchase agreements of fully collateralized securities, subject to special conditions.

As of December 31, 2009, the County had funds invested and on deposit in checking, statement savings and Certificates of Deposit. These funds constitute "deposits with financial institutions" as defined by GASB Statement No. 3.

Except for the investment portfolios of the Employees' Retirement System Dedicated Bond Fund, the carrying amount of the County's cash and cash equivalents and investments as of December 31, 2009 was $123,380,959.62. These funds constitute "deposits with financial institutions" as defined by GASB Statement No. 40.

3. *COMPARATIVE TAX INFORMATION*

The following schedule compares the County's equalized assessed valuations and tax rates for the current and previous four years:

Year	Net Valuation on Which County Taxes are Apportioned	County Tax Rate	County Open Space Tax Rate
2009	$ 97,911,850,661.00	$ 0.3784	$ 0.0151
2008	94,164,040,217.00	0.3765	0.0151
2007	88,523,931,921.00	0.3828	0.0101
2006	77,857,838,997.00	0.4281	0.0102
2005	68,489,205,500.00	0.4703	0.0101

Comparison of Tax Levies and Collections (Includes Added Taxes)

The following is an analysis of the County tax levies and collections for the current and previous four years:

Year	Real and Personal Property Tax	Added and Omitted Taxes Under Chapter 397, P.L. 1941	Total Tax Levy	Cash Collections
2009	$ 363,575,246.00	$ 1,293,104.54	$ 364,868,350.54	$ 367,354,589.64
2008	349,575,243.00	3,969,072.53	353,544,315.53	353,162,149.76
2007	334,701,235.00	3,539,688.02	338,240,923.02	336,339,277.07
2006	325,743,294.00	2,555,568.80	328,298,862.80	328,707,976.55
2005	319,343,294.00	2,726,293.76	322,069,587.76	321,299,751.24

Cash collections include taxes unpaid in prior years.

4. *FUND BALANCE APPROPRIATED*

Year	Balance December 31	Utilized in Budget of Succeeding Year
2009	$ 35,177,098.98	$ 18,500,000.00 *
2008	28,371,620.32	18,500,000.00
2007	54,949,894.87	36,450,000.00
2006	52,258,794.35	17,250,000.00
2005	41,592,904.37	10,955,000.00

*As Introduced.

5. *NEW JERSEY STATE PENSION PLANS*

Description of Systems

Substantially all of the County's 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) or the Police and Firemen's Retirement System (PFRS). These systems are sponsored and administered by the New Jersey Division of Pensions and Benefits. The Public Employees' Retirement System and the Police and Firemen's Retirement System is considered a cost sharing multiple-employer plan.

The County also awards noncontributory pensions for certain veterans and County employees who were not eligible to join other pension plans or opted for veterans' pensions in lieu of County employees' pensions.

Public Employees' Retirement System:

The Public Employees' Retirement System (PERS) was established in January, 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full-time employees of the State or any county, municipality, school district or public agency provided the employee is not a member of another State-administered retirement system. Membership is mandatory for such employees and vesting occurs after 8 to 10 years of service and 25 years for health care coverage. Members are eligible for retirement at age 60 with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Pension benefits for members enrolled in the system after May 21, 2010 would be based on 1/60th of the average annual compensation for the last five years of service or any five fiscal years of membership that provide the largest benefit to the member of the member's beneficiary. Early retirement is available to those under age 60 with 25 or more years of credited service. Anyone who retires early and is under age 55 receives retirement benefits as calculated in the above-mentioned formula but at a reduced rate (one quarter of one percent for each month the member lacks of attaining age 55).

Police and Firemen's Retirement System:

The Police and Firemen's Retirement System (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 firemen and State firemen appointed after June 30, 1944. Membership is mandatory for such employees with vesting occurring after ten years of membership. A member may retire at age 55 with a benefit equal to 2 percent of average compensation for each year of creditable service up to 30 years, plus 1 percent for each year of creditable service in excess of 30 years.

5. *NEW JERSEY STATE PENSION PLANS (Continued)*

Contributions Required and Made

Contributions made by employees for PERS and PFRS are currently 5% and 8.5% of their base wages, respectively. Employer contributions are actuarially determined on an annual basis by the Division of Pensions. Employer contributions include early retirement incentive payments. Contributions to the plan for the past three (3) years are as follows:

	PERS		PFRS	
Year	County	Employees	County	Employees
2009	$ 7,436,647.00	$ 11,133,475.62	$ 17,335,548.00	$ 11,250,629.97
2008	5,505,113.00	10,820,754.92	15,904,703.00	11,867,648.96
2007	3,106,260.00	10,400,868.87	11,055,172.00	11,246,616.89

During the year 2003, the County of Essex, in accordance with the provisions of P.L. 2002, c. 42, elected to bond the early retirement accrued liability to the State of New Jersey. Serial bonds in the sum of $54,665,000.00 were sold to settle an unfunded liability detailed as follows:

Public Employees' Retirement System	$ 22,150,983.00
Police and Firemen's Retirement System	30,352,085.00
	$ 52,503,068.00

6. *ESSEX COUNTY EMPLOYEES' RETIREMENT SYSTEM*

Description of System

The County Employees' Retirement System was established in 1943 under the provisions of Chapter 160, P.L. 1943 as amended to provide for administration of a County employees' pension fund in counties having a population exceeding 800,000 inhabitants. Members are eligible for retirement after 35 years of service; age 55 with 30 years of service or age 60 with 20 years of service. Benefits are determined by 50% of the final three-year average pay plus 1.5% of final average pay for each year of service in excess of 30, subject to a minimum of 60% of final average pay.

Contributions Required and Made

The County administers the Essex County Employees' Retirement System, which is currently closed to additional membership. Employer contributions were discontinued by the County effective January 1, 1985. Vocational school employer contributions were discontinued when its last member died in December 1991. Effective in 1990, employee contributions (8% of base wages) were returned to the County in support of the operating budget. An employer contribution account was established in the year 2001 in conjunction with the funding of Employees' Retirement System Benefits. The transfer of employee contributions will be made in accordance with County Resolution 88-1084. Employee contributions for the past three (3) years are as follows:

Year	Amount
2009	$7,732.45
2008	7,752.86
2007	9,029.49

6. *ESSEX COUNTY EMPLOYEES' RETIREMENT SYSTEM (Continued)*

Other Matters

a. Investments:

Investments held by the Retirement System as of December 31, 2009 are detailed as follows:

	Cost	Market	Unrealized (Loss)
Corporate Bonds	$ 2,299,000.00	$ 2,069,772.00	$(229,228.00)
Money Funds	118,001.91	118,001.91	-
	$ 2,417,001.91	$ 2,187,773.91	$(229,228.00)

The Essex County Employee Retirement System investment portfolio is maintained and managed by Merrill Lynch.

b. Annuity Contract:

In the year 1986, the County issued pension refunding bonds in the sum of $48 million to purchase a group annuity from the Metropolitan Life Insurance Company to fund the pension obligations of approximately 1,000 employees who retired prior to January 1, 1985. During 2009, the sum of $783,121.61 was collected from this source.

7. *DEFINED CONTRIBUTION RETIREMENT PROGRAM*

Description of System

The Defined Contribution Retirement Program (DCRP) was established on July 1, 2007 for certain public employees under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007. The program provides eligible members, with a minimum base salary of $1,500.00 or more, with a tax-sheltered, defined contribution retirement benefit, in addition to life insurance and disability coverage. If the eligible elected or appointed official will earn less than $5,000.00 annually, the official may choose to waive participation in the DCRP for that office or position. This waiver is irrevocable.

As of May 21, 2010, the municipal base salary required for eligibility in the DCRP was increased to $5,000.00.

The DCRP is jointly administered by the Division of Pensions and Benefits and Prudential Financial.

This retirement program is a new pension system where the value of the pension is based on the amount of the contribution made by the employee and employer and through investment earnings. It is similar to a Deferred Compensation Program where the employee has a portion of tax deferred salary placed into an account that the employee manages through investment options provided by the employer.

The law requires that three classes of employees enroll in the DCRP detailed as follows:

- All elected officials taking office on or after July 1, 2007, except that a person who is reelected to an elected office held prior to that date without a break in service may remain in the Public Employees' Retirement System (PERS).

- A Governor appointee with the advice and consent of the Legislature or who serves at the pleasure of the Governor only during that Governor's term of office.

7. *DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)*

Description of System (Continued)

- Other employees commencing service after July 1, 2007, pursuant to an appointment by an elected official or elected governing body which include the statutory untenured Chief Administrative Officer such as the Business Administrator, County Administrator or Municipal or County Manager, Department Heads, Legal Counsel, Municipal or County Engineer, Municipal Prosecutor and the Municipal Court Judge.

Notwithstanding the foregoing requirements, other employees who hold a professional license or certificate or meet other exceptions are permitted to remain to join or remain in PERS.

Contributions Required and Made

Contributions made by employees for DCRP are currently at 5.5% of their base wages. Member contributions are matched by a 3.0% employer contribution.

During the year 2009 there was one official enrolled in the DCRP.

8. *COUNTY DEBT*

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

Summary of County Debt (Excluding Current Debt)

	Year 2009	Year 2008	Year 2007
Issued:			
Bonds and Notes	$ 223,584,820.00	$ 206,242,320.00	$ 175,922,820.00
Refunding Bonds	158,830,000.00	180,735,000.00	171,406,056.95
Fiscal Year Adjustment Bonds		1,550,000.00	3,015,000.00
Loan Payable	512,650.60		
Authorized but Not Issued:			
Bonds and Notes:			
General	19,778,933.35	19,311,969.00	44,123,971.50
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding (40:37A-80)	619,560,000.00	632,340,000.00	650,292,981.37
Bonds, Bond Anticipation Notes and Loans Issued	21,610,000.00	23,075,000.00	24,465,000.00
Essex County Utilities Authority:			
Bonds Issued	83,465,000.00	88,800,000.00	94,075,000.00
Notes Issued	6,250,000.00	6,250,000.00	6,250,000.00
	$ 1,133,591,403.95	$ 1,158,304,289.00	$ 1,169,550,829.82

8. *COUNTY DEBT (Continued)*

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the procedures prescribed for the preparation of the Annual Debt Statement and indicates a statutory net debt of 0.343%:

	Gross Debt	Deductions	Net Debt
General Debt	$ 1,133,591,403.95	$ 806,825,000.00	$326,766,403.95
Deductions:			
Lease Revenue and Lease Revenue Refunding Bonds and Bond Anticipation Notes Issued by the Essex County Improvement Authority		$ 619,560,000.00	
Bonds and Loans Issued and Authorized but Not Issued by the Essex County Improvement Authority		21,610,000.00	
Capital Projects for the County College - Chapter 12 State Aid		13,965,000.00	
Pension Refunding Bonds		54,665,000.00	
Bonds and Notes Issued by Essex County Utilities Authority		89,715,000.00	
Other Deductions:			
Open Space Trust		7,310,000.00	
		$ 806,825,000.00	

Summary of Statutory Debt Condition - Annual Debt Statement

Net Debt, $326,766,403.95 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, $95,145,525,247.00 equals 0.343%.

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

Borrowing Power - 2% of Equalized Valuation Basis	$1,902,910,504.94
Net Debt	326,766,403.95
Remaining Borrowing Power	$1,576,144,100.99

The foregoing debt information is in agreement with the Revised Annual Debt Statement as filed by the County Treasurer.

8. COUNTY DEBT (Continued)

General Obligation Bonds

$2,950,000, 1996 Bonds due in annual installments of $147,500 through September 2016, interest at 6.30%* (noncallable)	$ 1,032,500.00
$67,200,000, 2004 Bonds due in annual installments of $4,670,000 to $5,860,000 through October 2019, interest at 4.00%.	36,665,000.00
$83,510,000, 2005 Bonds due in annual installments of $1,580,000 to $2,800,000 through May 2022, interest at 3.00% to 4.25%	24,655,000.00
	$ 62,352,500.00

*Estimated interest rate - variable rate which includes fixed and added fees.

County College and Vocational School Bonds

$8,018,000, 1995 Bonds due in annual installments of $465,000 to $563,000 through November 2014, interest at 5.25% to 5.35%.	$ 205,000.00
$2,500,000, 1998 Vocational School Bonds due in annual installments of $250,000 through February 2010, interest at 5.00%.	250,000.00
$4,500,000, 1999 County College Bonds due in annual installments of $295,000 to $405,000 through August 2014, interest at 5.40% to 5.45%.	1,880,000.00
$24,300,000, 2001 County College Bonds due in annual installments of $1,460,000 to $2,175,000 through July 2016, interest at 4.375% to 4.75%.	13,295,000.00
$7,000,000, 2001 Vocational School Bonds due in annual installments of $440,000 to $520,000 through July 2012, interest at 4.20% to 4.375%.	1,015,000.00
$2,500,000, 2002A County College Bonds due in annual installments of $160,000 to $170,000 through October 2017, interest at 3.00% to 4.25%.	1,360,000.00
$2,500,000, 2002B County College Bonds due in annual installments of $160,000 to $170,000 through October 2017, interest at 3.00% to 4.25%.	1,360,000.00
$14,500,000, 2004 Bonds due in annual installments of $980,000 to $1,420,000 through October 2017, interest at 3.00% to 4.00%.	10,020,000.00

8. COUNTY DEBT (Continued)

County College and Vocational School Bonds (Continued)

$4,000,000, 2004 Bonds due in annual installments of $220,000 to $350,000 through October 2019, interest at 3.50% to 4.00%.	$ 2,955,000.00
$2,600,000, 2004 Bonds due in annual installments of $140,000 to $215,000 through October 2020, interest at 3.50% to 4.00%.	1,960,000.00
$10,372,320, 2007 Bonds due in annual installments of $100,000 to $1,165,000 through December 2022, interest at 4.00% to 5.00%.	10,732,320.00
$9,000,000, 2008A County College Bonds due in annual installments of $400,000 to $780,000 through March 2023, interest at 3.50% to 4.10%	8,600,000.00
$9,000,000, 2008B County College Bonds due in annual installments of $400,000 to $780,000 through March 2023, interest at 3.50% to 4.10%	8,600,000.00
	$ 62,232,320.00

Refunding Bonds

$42,540,000, 1989A Bonds due in an annual installment of $3,500,000 in August 2019, interest at 15.25% (noncallable).	$ 3,500,000.00
$21,905,000, 1997 Bonds due in annual installments of $1,170,000 to $505,000 through July 2015, interest at 4.60%.	4,015,000.00
$54,665,000, 2003 Bonds due in annual installments of $220,000 to $6,625,000 through April 2033, interest at 4.75% to 4.95%. The bonds are not subject to optional redemption.	54,665,000.00
$80,100,000, 2005 Bonds due in annual installments of $4,110,000 to $14,590,000 through June 2016, interest at 5.00%.	52,550,000.00
$17,135,000, 2008A Bonds due in annual installments of $5,340,000 to $6,185,000 through November 2011, interest at 5.00%	11,795,000.00

8. *COUNTY DEBT (Continued)*

***Refunding Bonds* (Continued)**

$2,980,000, 2008B Bonds due in annual installments of $265,000 to $570,000 through November 2014, interest at 3.00% to 4.00%	$ 2,715,000.00
$32,635,000, 2008C Bonds due in annual installments of $3,045,000 to $3,880,000 through December 2017, interest at 3.50% to 4.10%	29,590,000.00
	$ 158,830,000.00

8. ***COUNTY DEBT (Continued)***

A schedule of annual debt service for principal and interest is as follows:

Year	General Serial Bonds		Refunding Bonds		Total
	Principal	Interest	Principal	Interest	
2010	$ 7,032,500.00	$ 5,064,850.26	$ 24,740,000.00	$ 7,927,975.00	$ 44,765,325.26
2011	7,332,500.00	4,781,884.01	22,505,000.00	6,813,963.00	41,433,347.01
2012	6,374,820.00	4,527,632.76	10,125,000.00	5,872,430.50	26,899,883.26
2013	10,277,500.00	4,267,507.52	10,695,000.00	5,356,321.50	30,596,329.02
2014	13,572,500.00	3,792,110.65	11,180,000.00	4,808,504.75	33,353,115.40
2015	13,647,500.00	3,199,789.40	10,960,000.00	4,228,308.75	32,035,598.15
2016	14,132,500.00	2,616,667.51	8,660,000.00	3,691,397.50	29,100,565.01
2017	12,235,000.00	2,064,651.26	4,975,000.00	3,320,091.25	22,594,742.51
2018	10,980,000.00	1,559,316.26	1,370,000.00	3,028,747.50	16,938,063.76
2019	11,365,000.00	1,109,522.50	5,175,000.00	2,956,428.75	20,605,951.25
2020	5,325,000.00	647,147.50	2,005,000.00	2,335,278.75	10,312,426.25
2021	5,285,000.00	426,060.00	2,370,000.00	2,231,372.50	10,312,432.50
2022	5,465,000.00	202,972.50	1,450,000.00	2,140,647.50	9,258,620.00
2023	1,560,000.00	31,980.00	1,740,000.00	2,064,885.00	5,396,865.00
2024			2,060,000.00	1,972,575.00	4,032,575.00
2025			2,410,000.00	1,861,942.50	4,271,942.50
2026			2,795,000.00	1,733,118.75	4,528,118.75
2027			3,215,000.00	1,584,371.25	4,799,371.25
2028			3,670,000.00	1,413,967.50	5,083,967.50
2029			4,165,000.00	1,220,051.25	5,385,051.25
2030			4,710,000.00	1,000,395.00	5,710,395.00
2031			5,295,000.00	752,771.25	6,047,771.25
2032			5,935,000.00	474,828.75	6,409,828.75
2033			6,625,000.00	163,968.75	6,788,968.75
	$ 124,584,820.00	$ 34,292,092.13	$ 158,830,000.00	$ 68,954,342.25	$ 386,661,254.38

Note: The above schedule has been adjusted for a 2008 Project Consolidation Revenue Bond Issue as described in Note 16.

8. ***COUNTY DEBT (Continued)***

Verona Lake Dam Restoration Loan

A loan agreement was entered into by the County of Essex with the New Jersey Department of Environmental Protection for the purpose of restoration of the Verona Lake Dam at an interest rate of 2.0%.

The following is a schedule of annual principal and interest payments for the restoration of the Verona Lake Dam as of December 31, 2009:

Year	Total	Principal	Interest
2010	$ 33,289.53	$ 23,151.70	$ 10,137.83
2011	33,289.53	23,617.05	9,672.48
2012	33,289.54	24,091.76	9,197.78
2013	33,289.52	24,575.99	8,713.53
2014	33,289.52	25,069.97	8,219.55
2015	33,289.53	25,573.88	7,715.65
2016	33,289.52	26,087.91	7,201.61
2017	33,289.52	26,612.28	6,677.24
2018	33,289.52	27,147.18	6,142.34
2019	33,289.53	27,692.85	5,596.68
2020	33,289.53	28,249.47	5,040.06
2021	33,289.54	28,817.29	4,472.25
2022	33,289.52	29,396.51	3,893.01
2023	33,289.54	29,987.39	3,302.15
2024	33,289.52	30,590.13	2,699.39
2025	33,289.52	31,204.99	2,084.53
2026	33,289.52	31,832.21	1,457.31
2027	33,289.53	32,472.04	817.49
2028	16,644.80	16,480.00	164.80
	$ 615,856.28	$ 512,650.60	$ 103,205.68

8. *COUNTY DEBT (Continued)*

Lease Revenue Bonds

The County of Essex entered into Guaranteed General Obligation and Capital Equipment Program Leases with the Essex County Improvement Authority in which the County is obligated to pay principal and interest on the Authority's "Lease Revenue Bonds" and "Lease Revenue Refunding Bonds" in accordance with terms of lease purchase agreements. The guaranteed bonds, issued and outstanding, are deducted from gross debt for the purposes of the Local Bond Law and are summarized as follows:

Purpose	Date of Issue	Expiration Date	Principal Amount	Amount Outstanding Dec. 31, 2009
General Obligation Lease Revenue Bonds, Series 1997A-H (Sportsplex Project) First Optional Call Date (Other than Series C and Series G Bonds) 10-01-07	7-01-97	10-01-23	$ 11,000,000.00	$ 1,500,000.00
General Obligation Lease Revenue Bonds, (Social Services Facilities Project) (Noncallable)	9-01-98	9-01-27	5,000,000.00	3,845,000.00
General Obligation Guaranteed Revenue Bonds, Series 1998A (New Jersey Performing Arts Center)	12-01-98	10-01-18	5,000,000.00	2,775,000.00
General Obligation Lease Revenue Bonds, Series 1998B (Riverbank Park Project) First Optional Call Date 9-01-08	12-01-98	9-01-13	4,500,000.00	2,870,000.00
General Obligation Lease Revenue Bonds, Series 1998C (Noncallable) (Charm Acres Project)	12-01-98	9-01-18	1,500,000.00	545,000.00
General Obligation Lease Revenue Bonds, Series 2000 (County Correctional Facility Project) First Optional Call Date 10-01-10	3-15-00	10-01-30	175,000,000.00	2,690,000.00
General Obligation Lease Revenue Bonds, Series 2002, (Cogen Facility Project) First Optional Call Date 1-01-12	7-01-02	1-01-23	21,150,000.00	3,995,000.00
General Obligation Lease Revenue Bonds, Series 2002A, $37,720,000 and Series 2002B, $10,790,000 (County Correctional Facility Project) First Optional Call Date 10-01-12	8-15-02	10-01-23	48,510,000.00	4,665,000.00

8. *COUNTY DEBT (Continued)*

Lease Revenue Bonds *(Continued)*

Purpose	Date of Issue	Expiration Date	Principal Amount	Amount Outstanding Dec. 31, 2009
Guaranteed Lease Revenue Bonds, Series 2003 (County Correctional Facility Project)	4-01-03	10-01-28	$ 94,300,000.00	$ 13,225,000.00
Project Consolidation Revenue Bonds, Series 2003		12-15-20	120,045,000.00	97,620,000.00
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-14	188,565,000.00	182,840,000.00
Project Consolidation Revenue Bonds, Series 2006	8-16-05	12-15-24	41,865,000.00	36,475,000.00
Project Consolidation Revenue Bonds, 2005	8-24-05	12-15-27	11,515,000.00	10,585,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-08	14,420,000.00	13,565,000.00
Project Consolidation Revenue Bonds, Series 2007	3-15-07	12-15-23	235,845,000.00	235,845,000.00
			$ 978,215,000.00	$ 613,040,000.00

8. ***COUNTY DEBT (Continued)***

Lease Revenue Bonds (Continued)

The principal and interest on the above will be paid from certain rental payments made by the County in accordance with the terms of loan agreements contracted between the County and the Essex County Improvement Authority.

Year	Total	Principal	Interest
2010	$ 44,465,757.05	$ 12,710,000.00	$ 31,755,757.05
2011	48,890,157.30	17,735,000.00	31,155,157.30
2012	61,902,555.28	31,635,000.00	30,267,555.28
2013	56,997,406.28	28,250,000.00	28,747,406.28
2014	51,489,341.78	24,130,000.00	27,359,341.78
2015	52,427,628.04	26,320,000.00	26,107,628.04
2016	55,310,142.04	30,445,000.00	24,865,142.04
2017	61,756,328.04	38,325,000.00	23,431,328.04
2018	63,281,605.04	41,800,000.00	21,481,605.04
2019	63,645,037.52	44,330,000.00	19,315,037.52
2020	73,523,079.50	56,505,000.00	17,018,079.50
2021	73,477,254.52	59,395,000.00	14,082,254.52
2022	74,476,399.50	63,485,000.00	10,991,399.50
2023	58,454,658.76	50,770,000.00	7,684,658.76
2024	23,198,373.76	18,115,000.00	5,083,373.76
2025	17,841,325.00	13,730,000.00	4,111,325.00
2026	16,757,146.25	13,385,000.00	3,372,146.25
2027	16,336,546.26	13,685,000.00	2,651,546.26
2028	13,070,630.00	11,160,000.00	1,910,630.00
2029	13,063,750.00	11,765,000.00	1,298,750.00
2030	12,538,675.00	11,885,000.00	653,675.00
	$ 952,903,796.92	$ 619,560,000.00	$ 333,343,796.92

Bond Anticipation Notes

Outstanding Bond Anticipation Notes are summarized as follows:

Notes	Interest Rate	Amount
General Capital	2.00%	$ 99,000,000.00

Statutory requirements for providing sums equivalent to legally payable installments for the redemption of notes (Budget Appropriations) and permanent funding (Bond Issues) are summarized as follows:

Original Note Issued	Legal Installments Due	Permanent Funding Required as of May 1
2008	2011 - 2018	2019
2009	2012 - 2019	2020

8. ***COUNTY DEBT (Continued)***

Bonds and Notes Authorized but Not Issued

There were Bonds and Notes Authorized but Not Issued in the following amounts:

	Balance Dec. 31, 2009	Balance Dec. 31, 2008
General Capital Fund	$ 19,778,933.35	$ 19,311,969.00

8. *COUNTY DEBT (Continued)*

Debt Guaranteed by the County

The following Debt, which was issued by the Essex County Improvement Authority, has been guaranteed by the County of Essex and is detailed as follows:

Purpose	Date of Issue	Expiration Date	Principal Amount	Annual Installment Amounts	Interest Rates	Amount Outstanding Dec. 31, 2009
Airport Revenue, Series 1998	8-01-98	11-01-18	$ 1,000,000.00	$ 35,000.00 to $ 410,000.00	4.00 - 5.10	$ 570,000.00
Property and Equipment Leasing Program Pooled Revenue Bonds, Series 1992A - First Optional Call Date 12-01-02	9-15-92	12-01-12	10,485,000.00	485,000.00 to 715,000.00	5.50 - 6.50	2,015,000.00
Property and Equipment Leasing Program Pooled Revenue Bonds, Series 1993A - First Optional Call Date 7-01-02	2-01-93	8-01-13	5,700,000.00	340,000.00 to 1,760,000.00	5.25 - 5.80	1,245,000.00
Revenue Bond, Series 1995 (Garden State Cancer Center Project) - First Optional Call Date 12-01-05	6-15-95	12-01-20	3,600,000.00	90,000.00 to 270,000.00	5.50 - 6.00	2,250,000.00
Revenue Refunding Bonds, Series 1996 (County College Project) - First Optional Call Date 12-01-06	2-15-96	12-01-24	5,485,000.00	35,000.00 to 425,000.00	4.20 - 5.35	4,580,000.00
Airport Refunding Revenue Bonds, Series 2004	10-01-04	11-01-21	3,285,000.00	Term Bonds Due 11-01-21		2,945,000.00
Airport Revenue and Refunding Bonds, Series 2007	9-26-07	11-01-19	8,590,000.00	95,000.00 to 365,000.00	3.625 - 4.50	8,005,000.00
			$ 38,145,000.00			$ 21,610,000.00

The County is required to pay the Debt Service on the above Parking Facility Revenue Bonds pursuant to Trustee Service Agreements.

8. *COUNTY DEBT (Continued)*

Debt Guaranteed by the County (Continued)

The following debt which was issued by the Essex County Utilities Authority has been guaranteed by the County of Essex and is detailed as follows:

Bonds

$67,573,674, 1999 Series A Tax Exempt Revenue Bonds due in annual installments starting in 2005 of $389,590 to $22,700,000 through April 2022, interest at 4.20% to 5.09%	$ 60,910,000.00
$17,220,000, 1999 Series C Tax Exempt Revenue Bonds due in annual installments starting in 2002 of $480,000 to $6,375,000 through October 2022, interest at 4.375% to 5.95%	12,715,000.00
$12,535,000, 1999 Series D Taxable Revenue Bonds due in annual installments starting in 2009 of $2,695,000 to $9,840,000 through October 2022, interest at 7.43% to 7.93%	9,840,000.00
	83,465,000.00

Notes

$6,250,000 Water System Project Notes (Series 2001) due November 14, 2010, interest at 2.59%	6,250,000.00
	$ 89,715,000.00

Under the guarantee agreements, payment of principal and interest, if not made from other sources, is derived from unlimited ad valorem taxes.

9. *INTERFUND RECEIVABLES AND PAYABLES*

As of December 31, 2009, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

Fund	Due from Other Funds	Due to Other Funds
Current Fund	$3,179,468.39	$
Federal and State Grant Fund		3,175,170.29
Pension Trust Fund		4,298.10
	$3,179,468.39	$3,179,468.39

10. *OTHER POST-EMPLOYMENT BENEFITS*

Plan Description

The County of Essex, by contractual agreement, provides certain post-employment benefits to retired employees and their covered eligible dependents which include health insurance coverage and prescription benefits. Benefits continue for the life of the retiree.

For the employee to be eligible for such benefits the retiree must have twenty-five years or more of pension service credits in the Public Employees' Retirement System of N.J., Police and Firemen's Retirement System of N.J., Consolidated Police and Firemen's Retirement System of N.J. or the Essex County Employees' Retirement System and ten years of service with the County.

Retirees meeting the aforementioned conditions hired subsequent to year 1978 may choose any medical plan offered by the County with the exception of the Traditional Plan and are eligible to receive the offered prescription card. Qualified retirees hired in 1978 and prior may choose any medical plan offered by the County, however these retirees are not eligible to receive the offered prescription card. In addition, retirees are required to enroll in Medicare Parts A and B upon reaching the age of Medicare eligibility.

Actuarial Valuations

As a sole or agent employer, the County of Essex has contracted with an actuary and received an actuarial certification regarding the plan in accordance with the requirements of GASB 45, as of January 1, 2009, detailed as follows:

Unfunded Accrued Liability:	
Active Employees	$ 237,870,125
Retirees	222,824,826
	$ 460,694,951
Employer Contribution	$ 12,470,562

The following information was amended as of December 31, 2008:

Annual OPEB Cost:	
Annual Required Contribution	$ 44,430,472
Interest on Net OPEB Ogligation	3,809,314
Adjustment to Annual Required Contribution	(4,836,587)
Total Annual OPEB Cost	$ 43,403,199
Net OPEB Obligation:	
Net OPEB Obligation as of January 1, 2009	$ 76,186,277
Annual OPEB Cost	43,403,199
Annual Employer Contribution	(12,470,562)
Estimated Net OPEB Obligation as of December 31, 2009	$ 107,118,914

10. *OTHER POST-EMPLOYMENT BENEFITS (Continued)*

Other Information

Active Participants:	
Eligible for Benefits	371
Noneligible for Benefits	2,839
Inactive Participants	1,660
Market Value of Assets	$ - 0 -

It should be noted the above information was provided as of January 1, 2009 and is required in accordance with the regulations of the Local Financial Board to be amended every two years.

11. *DEFERRED COMPENSATION PLAN*

The County of Essex offers its employees a Deferred Compensation Plan created in accordance with the provisions of N.J.S. 43:15B-1 et seq., and the Internal Revenue Code, Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

Statutory and regulatory requirements governing the establishment and operation of Deferred Compensation Plans have been codified in the New Jersey Administrative Code under the reference N.J.A.C. 5:37.

The "Small Business Job Protective Act of 1996" revised several provisions of Section 457 of the Internal Revenue Code. A provision of the act required that all existing plans be modified to provide that the funds be held for the exclusive benefit of the participating employees and their beneficiaries.

The County of Essex authorized such modifications to their plan by resolutions of the Board of Chosen Freeholders adopted on December 9, 1998 and December 17, 1998.

The Administrators for the County of Essex's Deferred Compensation Plan are Lincoln National Life Insurance and Citistreet.

12. *RISK MANAGEMENT*

The County maintains self-insurance programs for Workers' Compensation, Automobile, General Liability and Health Benefits with the following provisions:

Workers' Compensation:

Claims for workers' compensation are funded on a cash basis through budget appropriations. There was no reserve established at December 31, 2009 for possible catastrophic claims. Claims expenses originating in 1994 and prior were charged to the Bond Ordinance Fund established in 1991 until the Fund was depleted in 1998.

The County is liable for the first $350,000.00. Any claims in excess of $350,000.00 are covered for specific limit to the sum of $5,000,000.00 under the County's Excess Liability Policy.

Processing and payment of workers' compensation claims for 2009 were administered by the PMA Group servicing as third-party administrator.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2009.

12. *RISK MANAGEMENT (Continued)*

Activity for the Workers' Compensation Trust Fund for the year 2009 is detailed as follows:

Balance December 31, 2008		$ 119,030.11
Increases:		
Budget	$1,881,659.88	
Other	13,333.30	
		1,894,993.18
		2,014,023.29
Decreases:		
Claims	1,709,345.45	
Management Fees	172,211.50	
		1,881,556.95
Balance December 31, 2009		$ 132,466.34

Automobile:

The County is liable for the first $400,000.00. Any claims in excess of $400,000.00 per occurrence are covered to the sum of $5,000,000.00. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2009 for possible catastrophic claims.

General Liability:

The County is liable for the first $400,000.00 Any claims in excess of $400,000.00 per occurrence are covered to the sum of $5,000,000.00. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2009 for possible catastrophic claims.

Health Care Professionals (Malpractice):

The County is responsible for the first $400,000.00 of each medical incident. Claims in excess of $400,000.00 are covered for an additional $400,000.00. The annual aggregate limit is $3,000,000.00 with an aggregate deductible in the sum of $1,000,000.00. A separate fund is not maintained and there was no reserve established at December 31, 2009 for possible catastrophic claims.

Health Benefits:

County employees have the option of enrolling in the County's Self-Insured Health Benefits Plan or under several Health Maintenance Organizations.

Processing and payment of self-insured health benefit claims are administered by Blue Cross and Blue Shield Company of New Jersey.

Individual stop loss coverage premiums are paid to the self-insured Plan Administrator.

Claims and premiums for health benefits are funded on a cash basis through budget appropriations. There was no reserve established at December 31, 2009 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2009.

13. *CONTINGENT LIABILITIES*

a. *Compensated Absences*

The County permits employees to accumulate sick days, which may be taken as compensatory time off or paid at a later date. All vacation leave shall be used in the year earned, unless written approval is given by the Department/Division Director allowing an employee to carry over said vacation days until the subsequent year. Any County employee who retires pursuant to the requirements of his or her retirement program is entitled to the following benefits:

Vacation:

All prior accumulated vacation days and all unused vacation days normally granted the employee for the calendar year shall be paid.

Sick Time:

All accumulated sick time, at a rate of one day paid for every five days unused, up to a maximum for forty-five days is paid for 225 unused sick days.

Compensatory Time:

Any time owed to the employee, or accrued overtime, shall be paid. In some instances compensatory time is permitted to be carried over to a subsequent year with approval of Department/Division Director.

Personal Days:

Unused personal days are also granted on a prorated basis.

It is estimated that the sum of $16,059,073.88 computed internally at 2009 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2009 for accumulated vacation, sick and compensatory time and personal days. This amount was not verified by audit.

Benefits paid in any future years will be charged to that year's budget.

Provisions for the above are not reflected on the Financial Statements of the County.

Benefits paid in any future year will be charged to that year's budget. The 2009 County Budget does not include an appropriation for accrued benefits; however, benefits to be paid in 2009 are not expected to be material.

b. *Federal and State Awards*

The County participates in several federal and state grant programs which are governed by various rules and regulations of the grantor agencies; therefore to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at December 31, 2009 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore no provisions have been recorded in the accompanying statutory basis financial statements for such contingencies.

State and Federal Grants Receivable amounts claimed against phased-out or other doubtful programs for sums in excess of unexpended reserve balances will be cancelled and charged to the Budget Operations account in future years.

13. CONTINGENT LIABILITIES (Continued)

c. Reimbursements Due New Jersey Department of Human Services

The County and the State of New Jersey, Department of Human Services, entered into a memorandum of understanding for the repayment of debt incurred relative to Essex County lawsuits, the advance of Title 30 reimbursements and pharmacy services of $21.364 million to be paid back over a twenty-two year period commencing with calendar year 2006. A revised memorandum of understanding dated February 26, 2003 calls for a repayment plan detailed as follows:

Year	Amount
2006	$ 500,000.00
2007	500,000.00
2008 - 2026 (@ $1,000,000.00 Per Year)	19,000,000.00
2027	1,364,000.00
	$ 21,364,000.00

d. Miscellaneous Welfare Revenue

The New Jersey Division of Local Government Services, as a way of providing fiscal relief for Essex County, permitted the County to include the sum of $8.8 million as miscellaneous revenue from the New Jersey Department of Human Services in support of the 1999 County budget. This amount represented administrative reimbursements that would be earned by the County's Division of Welfare during the period January 1, 2000 through June 30, 2000. State approval was also given to include similar "miscellaneous revenue" in the amount of $6,200,000 (for a cumulative total of $15,000,000) in support of the 2000 County budget.

It is anticipated that these funds will be repaid to the State of New Jersey, Department of Human Services through reductions of future revenue.

e. Solid Waste Disposal

New Jersey State Law requiring solid waste haulers to send trash to specified disposal facilities is being challenged after a May 1994 U.S. Supreme Court decision overturned a local law in Clarkstown, New York requiring waste to be sent to a facility in the Township. C&A Carbone, Inc. et al. v. Township of Clarkstown. Subsequent to such decision, a United States District Court upheld the New Jersey flow control plan in Borough of Haddon Heights v. Shinn.

In February, 1995, in Atlantic Coast Demolition and Recycling, Inc. v. Board of Chosen Freeholders of Atlantic County, the United States Court of Appeals for the Third Circuit concluded in a Commerce Clause challenge to the New Jersey flow control plan that the New Jersey waste flow regulations are discriminatory because they restrict the access of out-of-state facilities to in-state waste processing and disposal service markets, finding that they can be upheld only if they can survive a heightened scrutiny test of whether nondiscriminating alternatives are available.

On May 1, 1997, the United States Court of Appeals for the Third Circuit held that portions of New Jersey's waste flow regulations violate the Commerce Clause of the United States Constitution because they discriminate against out-of-state facilities, in favor of in-state facilities. In a decision, order and injunction, published 112F.3d 652, the Court did not disapprove general control of waste flow by State and County governments. However, the Court invalidated parts of the current NJDEP waste flow regulations that reflect discrimination against out-of-state disposal facilities.

The Atlantic Coast decision was stayed pending exhaustion of further avenues of appeal. Those avenues were exhausted when the United States Supreme Court denied the Petition for Certiorari on November 10, 1997. Consequently, the Atlantic Coast decision and injunction became effective on November 10, 1997.

13. *CONTINGENT LIABILITIES (Continued)*

e. *Solid Waste Disposal (Continued)*

In response to the Third Circuit's decision, and in anticipation of a denial of Certiorari, the ECUA undertook the following actions: (1) filed, along with the County, a Declaratory Judgment Action against the Port Authority and GROWS-Wills (which is pending in the Superior Court of New Jersey, Essex County) seeking a determination of the legal status of County Service Contract and the Ash Disposal Contract, in light of a final decision in Atlantic Coast, and (2) re-established regulatory flow control over Nonprocessible Waste pursuant to a nondiscriminatory procurement in compliance with Atlantic Coast.

As part of its response to Atlantic Coast, the ECUA issued nondiscriminatory bid specifications to procure transfer, transportation and/or disposal services for all Processible Waste, and all Nonprocessible Waste. The bid, submitted by Waste Management of New Jersey, Inc. ("Waste Management") for all Nonprocessible Waste was determined to be the lowest responsible bid, and accordingly, the ECUA awarded a contract to Waste Management effective January 4, 1999 for the transfer, transportation and disposal of all Nonprocessible Waste generated within the geographical boundaries of the County.

The ECUA has entered into Local Waste Disposal Agreements with each of the twenty-two municipalities located in the County (and Essex County with respect to County facilities and County related facilities, such as Essex County College and the Essex County Vocational School) and commercial haulers (the "Participants") servicing Essex County customers for the disposal at the Facility of all Processible Waste generated within the geographic boundaries of the County. The obligation of each of the Participants to make service charge payments to the ECUA is unconditional and is backed by the full faith and credit of such Participant.

To assure that Processible Waste generators that do not contract to deliver their Processible Waste to the Facility are nonetheless required to make payment of their allocable share of the ECUA's debt service and administrative costs, the ECUA intended to assess a surcharge upon all Processible Waste generated in the County but not delivered to the Facility. The surcharge would be imposed monthly, commencing on or about January 1, 2000 in the approximate amount of $16.61 per ton of Processible Waste. The ECUA intended to assess the surcharge against individual Processible Waste generators on the basis of waste generation and to commence the current billing and enforcement of collection of the surcharges from the vendors providing Processible Waste collection services.

On June 22, 2000, the Supreme Court of New Jersey reversed the decision of the Appellate Division in IMO Passaic County Utilities Authority Petition Requesting Determination of Financial Difficulty and Application for Refinancing Approval and held that the Environmental Investment Charge ("EIC"), imposed by the Passaic County Utilities Authority ("PCUA") on municipalities and commercial waste generators that no longer use the PCUA's waste disposal facilities to cover the PCUA's debt obligations, is not statutorily authorized. The Supreme Court found that the Municipal and County Utilities Authorities law neither expressly nor impliedly contemplates imposition of such charges on nonusers of an authority's facilities to liquidate debt previously incurred in reliance on a regulatory system declared unconstitutional by the Federal courts. The Supreme Court stayed the effective date of the judgment for ninety days to provide an opportunity for legislative action.

If the Legislature does not take any action to expressly authorize the imposition of EIC's, the ECUA intends to amend the Essex Plan to reestablish regulatory flow control over that portion of the Processible Waste that is generated in Essex County but not delivered to the Facility pursuant to a Voluntary Contract. In that case, the ECUA will issue nondiscriminatory bid specifications for disposal services for that portion of the Processible Waste.

13. *CONTINGENT LIABILITIES (Continued)*

f. Service Charge Escrow Deposit Agreement

A Service Charge Security Account (the "Security Account") was established to secure the obligations of the ECUA to pay service charges to the Port Authority under the Waste Disposal Agreement. The initial deposit thereto was required to be $4,600,000 under provisions of the Memorandum of Agreement. The ECUA funded such Account in that amount from the proceeds of the Series 1999D Bonds. In the event the amount on deposit in the Security Account falls below $300,000, Essex County is under an obligation to replenish the Security Account pursuant to the terms of a Limited Deficiency Agreement.

g. Upsala College - Bankruptcy Filing

Ordinance 92-35 adopted on September 30, 1992 unconditionally guarantees the principal and interest on a $4,200,000.00/20 year loan to Upsala College. In March and September 1994 through 1998 the College failed to make scheduled loan repayments. The bonds are not in default due to supplemental security provisions. In March 1995 foreclosure procedures were initiated by the County, City of East Orange and the Essex County Improvement Authority as co-plaintiffs. On June 30, 1995, the College filed a petition for bankruptcy. Upon the bankruptcy filing, Section 362 of the United States Bankruptcy Code was implemented, staying all activities against the property of the College. The County's guarantee will only be exercised if a prior unconditional guarantee by the City of East Orange is in default.

h. *Litigation*

The County of Essex is a party to several matters of litigation which include general liability, employment, civil rights and other matters. The County is self-insured with respect to any claims equal to or less than $350,000.00 and insurance coverage is generally in effect for claims exceeding this amount.

The County of Essex, as determined by the Office of the County Counsel, has a potential financial exposure estimated at $18,281,000.00 involving 196 matters in various courts.

14. *LEASE OBLIGATIONS*

Future minimum rental payments under Real Property Operating Lease Agreements, obtained from available records, are as follows:

Year	Amount
2010	$ 4,528,368.00
2011	4,520,167.00
2012	4,584,761.00

A number of the leases have expired and are on a month to month basis, therefore rental payments in 2009 and thereafter are subject to change. Several of the leases examined contain escalation charges based on real estate and other "operating costs" that are undeterminable until occurrence.

15. *TRANSACTIONS AND ARRANGEMENT WITH THE ESSEX COUNTY UTILITIES AUTHORITY*

The County, by ordinance adopted July 1, 1992, created the Essex County Utilities Authority. The County determined that said creation is the most efficient and feasible means of providing for solid waste disposal and management and will not cause an undue financial burden to be placed on local governmental units within the County.

15. *TRANSACTIONS AND ARRANGEMENT WITH THE ESSEX COUNTY UTILITIES AUTHORITY (Continued)*

The Authority and the County acknowledge that in order to effectively plan, develop and implement a comprehensive Solid Waste System, the resources and efforts of the County must be utilized and coordinated so as to assure the efficient and effective delivery of solid waste services in a cost effective and environmentally sound manner. The Authority and the County have executed several contracts by and among themselves providing for or relating to the following:

Resolution/ Ordinance Number	Purpose
92-0764	Relating to the collection, transportation, processing, recycling and disposal of solid waste.
92-0765 99-0120 99-0724	Relating to the development and financing of an integrated Solid Waste Management System.
92-0774	In connection with the utilization by the Authority of certain county personnel, County Administrative services and/or programs in order to assist in facilitating the start-up operations of the Authority.
92-0775	Authorizing the assignment and/or transfer of all agreements, documents and/or orders relating to matters including Solid Waste Management to the Utilities Authority.
96-0278	Authorizing an amendment to the existing Interlocal Services Agreement permitting the Authority and the County to utilize personnel and expertise available with Essex County Government rather than retain the services of outside consulting firms.
97-0020	Authorizing the Utility Authority to underwrite the acquisition and operation of the County's water facilities, in addition to management and administration of the system.
98-0021	Regulatory waste flow control has been reestablished over all nonprocessible waste. Effective January 1, 1999 all such waste must be delivered to the transfer station in Newark, New Jersey.
99-0009 99-0723	Provides for a voluntary contract system for the use of the Resource Recovery Facility included in the terms of the Solid Waste Disposal Agreement.
99-0725	Authorizes a limited deficiency agreement in connection with a service charge escrow deposit agreement with the Port Authority of New York and New Jersey.

The County continues to administer payroll and certain fringe benefit costs as of December 31, 2009.

16. *AGREEMENT BETWEEN THE COUNTY AND THE PORT AUTHORITY OF NEW YORK AND NEW JERSEY*

Prior to establishing the Essex County Utilities Authority, the County executed an amended and restated County Service Contract with the Port Authority of New York and New Jersey. Under a previously executed contract, the County is obligated to provide for the transportation and disposal of all ash residue produced by the Resource Recovery Facility and the Port Authority is obligated to make certain payments for a portion of the above costs.

16. *AGREEMENT BETWEEN THE COUNTY AND THE PORT AUTHORITY OF NEW YORK AND NEW JERSEY (Continued)*

A Resource Recovery Facility has been constructed by the Port Authority and the American Re-Fuel Company for the purposes of recycling and disposal of solid waste. The County of Essex contractually agreed to pay the Port Authority the sum of $58,000,000.00 for the right to use the facility. An improvement authorization was adopted by the County of Essex on May 13, 1987 in the sum of $48,000,000.00 that was funded by a loan obtained from the State of New Jersey, Department of Environmental Protection. Loan proceeds in the sum of $40,000,000.00 were advanced to the Port Authority and the additional liability for disposal rights and development costs in the sum of $18,000,000.00 was to be paid over a period of twenty-one years. The balance of the $18,000,000.00 contractual rights payable at December 31, 1999 is the sum of $3,573,529.69 with a final maturity in the year 2008.

17. *AGREEMENT BETWEEN THE COUNTY AND AMERICAN RE-FUEL COMPANY OF ESSEX COUNTY*

American Re-Fuel Company operates the Essex County Resource Recovery Facility (ERRF). In an agreement with the County, American Re-Fuel is permitted to import garbage if County disposals do not meet plant capacity. In order to meet capacity, agreements with other jurisdictions have been executed for certain tonnage amounts. If the plant is unable to operate at a rate that is profitable, the County is required to make up the difference in revenues. The Essex County Utilities Authority includes such payments to American Re-Fuel Company as Operations and Maintenance Expense.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	Ref.	Regular Fund		Federal and State Grant Fund	
Balance December 31, 2008	A		$ 59,011,398.85		$
Increased by Receipts:					
Petty Cash Funds	A-6	$ 12,300.00		$	
Taxes Receivable	A-8	367,354,589.64			
Other Accounts Receivable	A-10	1,216.27			
Revenue Accounts Receivable	A-11	274,144,297.96			
Interfunds Receivable	A-12	1,140,903.72		4,499,226.64	
Prepaid Revenue	A-15	37,315.00			
Due to State of New Jersey	A-16	22,992,698.80			
Interfunds Payable	A-17			3,175,170.29	
Performance Bonds	A-18	395,236.51			
Miscellaneous Reserves	A-19	26,881.80			
Federal and State Grants Receivable	A-20			72,912,358.67	
Grant Appropriation Refunds	A-21			231,343.25	
County of Essex Matching Grant Funds	A-21			277,619.00	
Federal and State Grant Funds Unappropriated	A-22			433,595.81	
			666,105,439.70		81,529,313.66
			725,116,838.55		81,529,313.66
Decreased by Disbursements:					
Prior Years' Revenue Refunds	A-1	223,630.45			
Budget Appropriations	A-3	612,726,856.44			
Petty Cash Funds	A-6	12,300.00			
Interfunds Receivable	A-12	3,175,170.29			
Appropriation Reserves	A-13	17,517,473.24			
Accounts Payable	A-14	292,162.48			
Due to State of New Jersey	A-16	22,992,698.80		20,678.28	
Interfunds Payable	A-17	5,759,226.64		847,221.55	
Performance Bonds	A-18	351,208.88			
Federal and State Grant Appropriations	A-21			80,661,413.83	
			663,050,727.22		81,529,313.66
Balance December 31, 2009	A		$ 62,066,111.33		$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2009

A-5

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Bank of America:			
Account #0001-4070-7457	$ 2,775,974.77	$ 2,775,974.77	$
City National Bank of NJ:			
Account #1426869	47,515.26		47,515.26
Account #1507753	5,085,271.55		5,085,271.55
JP Morgan Chase:			
Account #530-989794	4,556,035.34		4,556,035.34
Account #610-5000551	20,864.22	20,864.22	
Garden State Community Bank:			
Account #107000143	69,273.99	69,273.99	
Account #107000151	431.29	431.29	
PNC Bank:			
Account #80-1785-1107	667,015.96	667,015.96	
Account #81-0110-5799	3,593,258.89	3,593,258.89	
Account #80-0976-4783	18,378,494.13	18,378,494.13	
The Provident Bank:			
Account #605804485	1,091,756.33	1,091,756.33	
TD Bank, NA:			
Account #3451012626	25,642,869.11	25,642,869.11	
Valley National Bank:			
Account #91102723	267,627.40	267,627.40	
Wachovia:			
Account #2110000102265	10,105,541.95	10,105,541.95	
	72,301,930.19	62,613,108.04	9,688,822.15
Plus: Deposits-in-Transit	1,620,911.39	1,620,911.39	
Other Adjustments	870.26	870.26	
	73,923,711.84	64,234,889.69	9,688,822.15
Less: Outstanding Checks	11,848,270.93	11,848,270.93	
Other Adjustments	9,329.68	9,329.68	
	11,857,600.61	11,857,600.61	
	$ 62,066,111.23	$ 52,377,289.08	$ 9,688,822.15

Reference A-4

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PETTY CASH FUNDS

A-6

	Received from Division of Treasury	Returned to Division of Treasury
Department of Health and Rehabilitation	$ 700.00	$ 700.00
Register of Deeds and Mortgages	100.00	100.00
Sheriff	10,000.00	10,000.00
Citizens' Services - Youth Services	500.00	500.00
Superintendent of Schools	200.00	200.00
Clerk - Board of Chosen Freeholders	200.00	200.00
County Clerk	100.00	100.00
Welfare	500.00	500.00
	$ 12,300.00	$ 12,300.00
Reference	A-4	A-4

CHANGE FUNDS

A-7

	Balance Dec. 31, 2009	Balance Dec. 31, 2008
Register of Deeds and Mortgages	$ 50.00	$ 50.00
Surrogate	800.00	800.00
Department of Parks, Recreation and Cultural Affairs	9,700.00	9,700.00
Essex County Correctional Facility	800.00	800.00
	$ 11,350.00	$ 11,350.00
Reference	A	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

TAXES RECEIVABLE

A-8

	Balance Dec. 31, 2008	2009 Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2009
Township of Belleville	$	$ 13,951,685.36	$ 35,973.55	$ 13,987,658.91	$
Township of Bloomfield	37,320.60	19,763,413.53	16,394.43	19,800,734.13	16,394.43
Borough of Caldwell	14,672.58	4,388,065.96	6,122.39	4,402,738.54	6,122.39
Township of Cedar Grove	79,575.45	9,457,425.87	29,629.58	9,537,001.32	29,629.58
City of East Orange	66,178.89	13,253,365.16	69,310.02	13,319,544.05	69,310.02
Borough of Essex Fells		3,237,517.72	3,607.68	3,237,517.72	3,607.68
Township of Fairfield		11,589,760.88	40,375.99	11,630,136.87	
Borough of Glen Ridge		5,941,771.25	8,970.02	5,941,771.25	8,970.02
Township of Irvington	21,103.97	11,468,001.53	23,491.55	11,512,597.05	
Township of Livingston	164,573.05	30,537,146.61	16,252.37	30,701,719.66	16,252.37
Township of Maplewood		14,801,625.35	1,561.52	14,803,186.87	
Township of Millburn		34,304,766.95	119,325.75	34,424,092.70	
Township of Montclair	153,551.99	27,800,551.16	52,762.42	27,954,103.15	52,762.42
City of Newark	2,792,143.13	68,905,457.31	567,744.63	71,697,600.44	567,744.63
Borough of North Caldwell	22,859.89	6,745,543.67	58,285.98	6,768,403.56	58,285.98
Township of Nutley	63,429.74	16,343,198.61	43,027.92	16,406,628.35	43,027.92
City of Orange Township		6,942,079.57	4,652.80	6,946,732.37	
Borough of Roseland	13,782.75	7,340,498.16	14,299.71	7,354,280.91	14,299.71
Township of South Orange Village		10,704,041.47	1,934.33	10,705,975.80	
Township of Verona	31,986.25	9,754,047.95	31,024.04	9,786,034.20	31,024.04
Township of West Caldwell		9,708,691.74	48,408.77	9,708,691.74	48,408.77
Township of West Orange	90,849.81	26,636,590.24	99,949.09	26,727,440.05	99,949.09
	$ 3,552,028.10	$ 363,575,246.05	$ 1,293,104.54	$ 367,354,589.64	$ 1,065,789.05
Reference	A	Reserve	Reserve	A-4,Below	A

	Ref.	
Added and Omitted Taxes:		
Budget Revenue	A-2	$ 3,779,343.59
County Purpose Tax	A-2	363,575,246.05
	Above	$ 367,354,589.64

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-9

	Ref.	
Balance December 31, 2008	A	$ 8,488.79
Decreased by:		
Adjustments	Reserve	634.00
Balance December 31, 2009	A	$ 7,854.79

Analysis of Balance

	Account Number	
Administrative Office of the Courts:		
Prosecutor's Office	28400	$ 370.34
Prosecutor's Office	28325	1,555.00
Office of County Counsel	28300	5,929.45
		$ 7,854.79

OTHER ACCOUNTS RECEIVABLE

A-10

	Ref.	
Balance December 31, 2008	A	$ 1,216.27
Decreased by:		
Collections	A-4	1,216.27
		$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #1

	Ref.	Balance Dec. 31, 2008	Accruals	Collections	Cancelled	Balance Dec. 31, 2009
Local Revenue:						
County Clerk	A-2	$	$ 205,101.00	$ 205,101.00	$	$
Register of Deeds	A-2	1,204,062.27	6,027,140.92	5,885,827.05		1,345,376.14
County Surrogate	A-2	60,559.61	582,582.91	576,775.64		66,366.88
County Sheriff	A-2	15,571.49	3,154,576.13	3,170,147.62		
Essex County Parks	A-2	301,296.43	8,161,091.32	8,397,020.69		65,367.06
Interest on Investments and Deposits	A-2		289,129.42	289,129.42		
Hospital Center:						
State Share of Costs (Medicare/Medicaid)	A-2		4,890,157.48	4,731,639.45		158,518.03
Other Revenue (Mental Hospital)	A-2	30,506.63	119,727.76	132,913.65		17,320.74
Division of Roads and Bridges:						
Road Openings	A-2		147,210.00	144,510.00		2,700.00
Essex County Youth House	A-2		271,584.19	228,552.83		43,031.36
Vending Machine Commissions	A-2	9,687.17	104,800.00	114,487.17		
Essex County Division of Welfare:						
Medicaid Processing	A-2		431,841.53	431,841.53		
State and Federal Participation	A-2		31,526,821.35	31,230,695.86		296,125.49
Miscellaneous	A-2		15,000,000.00	15,000,000.00		
Rents - County Property	A-2		453,657.35	453,657.35		
Civil Defense Control - Emergency Management	A-2		75,000.00	25,000.00		50,000.00
Motor Vehicle Fines	A-2	443,481.65	5,288,833.36	5,329,093.14		403,221.87
Grants - Indirect Cost/Fringe Benefits	A-2		5,769,732.02	5,769,732.02		
Forfeited Recognizances	A-2		598,442.00	585,867.00		12,575.00
State Aid:						
Franchise Taxes on Life Insurance Companies	A-2		4,177,740.08	4,177,740.08		
Essex County Vocational School - Debt Service Aid	A-2		273,331.00	273,331.00		
State of New Jersey - Reimbursement for Confinement of Prisoners	A-2		3,216,959.10	3,216,959.10		
SFEA Funds - Youth Detention	A-2		834,750.00	834,750.00		
Social and Welfare Services:						
Division of Youth and Family Services	A-2		15,759,918.00	15,759,918.00		
Supplemental Social Security Income	A-2		3,296,297.00	3,296,297.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #2

	Ref.	Balance Dec. 31, 2008	Accruals	Collections	Cancelled	Balance Dec. 31, 2009
Miscellaneous Revenue Anticipated:						
Psychiatric Facilities (C. 73, P. L. 1990):						
Maintenance of Patients in State Institutions for Mental Diseases	A-2	$	$ 8,890,746.00	$ 8,890,746.00	$	$
Maintenance of Patients in State Institutions for Mentally Retarded	A-2		49,836,199.00	49,836,199.00		
State Patients in County Psychiatric Hospitals	A-2		44,313,841.07	44,313,841.07		
Reimbursement - Community Mental Health Center - Piscataway	A-2		26,978.00	26,978.00		
Other Items:						
Department of Health, Education and Welfare:						
Title IV-D - Child Enforcement Program	A-2		2,036,759.88	2,036,759.88		
Telephone Commissions	A-2		1,104,166.18	1,022,002.42		82,163.76
County Employees' Retirement System Contributions	A-2		7,752.86	7,752.86		
ECIA Parking	A-2		716,903.12	716,903.12		
Reimbursement for School Board Elections	A-2		631,741.58	631,741.58		
Inmate Co-Pay	A-2		356,702.65	356,702.65		
Health Benefits Co-Pay	A-2		4,473,846.47	4,473,846.47		
Chapter XII Reimbursement	A-2		197,330.00	197,330.00		
CTP Debt Service:	A-2					
Program I				92,645.80		
Program II				661,009.00		
Board of Education Worker Reimbursement	A-2		602,721.38	602,721.38		
Delaney Hall Drug Treatment Program	A-2		18,525,000.00	18,525,000.00		
Retroactive Medicaid	A-2		600,073.00	600,073.00		
Revised Fees (P.L. 2001, C370):						
Surrogate	A-2		225,742.00	225,742.00		
County Clerk	A-2		48,507.50	48,507.50		
Register	A-2		1,844,195.80	1,844,195.80		
Sheriff	A-2		544,390.82	544,390.82		
County Prosecutor's Funding Initiative Pilot Program	A-2		3,622,000.00	3,622,000.00		
Open Space Debt Service Offset	A-2		917,850.00	917,850.00		
Passaic County Youth Detention Agreement			3,360,749.97	3,360,749.97		
50 South Clinton Street Leased Space	A-2		447,780.00	447,780.00		
Locked Unit - East Orange General Hospital	A-2	16,250.00	297,093.00	313,343.00		
Federal Inmate Housing	A-2		17,067,565.65	17,067,565.65		
		2,081,415.25	271,353,059.85	271,645,363.57		2,542,766.33

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #3

	Ref.	Balance Dec. 31, 2008	Accruals	Collections	Cancelled	Balance Dec. 31, 2009
Miscellaneous Revenues Not Anticipated						
Elsewhere in the Budget:						
Interlocal Service Agreements:						
Essex County Utilities Authority		$ 320,765.27	$ 244,903.48	$ 248,643.27	$ 72,122.00	$ 244,903.48
Correction Facility			155,668.38	155,668.38		
Public Work Fees			54,631.93	54,631.93		
Municipal Reimbursements - Street Lighting		84,464.89	18,315.48	15,872.77		86,907.60
Commissioner of Registration and Superintendent of Elections			7,453.25	7,453.25		
Planning Board			88,392.50	88,392.50		
Weights and Measure Fines		2,000.00	199,048.00	201,048.00		
Court Fines and Ordinances			28,345.50	28,345.50		
Outside Employment of Off-Duty Sheriff's Officers:						
Administrative Fees			99,613.96	99,613.96		
	A-2a	407,230.16	896,372.48	899,669.56	72,122.00	331,811.08
Other Miscellaneous	A-2a		2,237,961.22	2,237,961.22		
	A-2a	407,230.16	3,134,333.70	3,137,630.78	72,122.00	331,811.08
		$ 2,488,645.41	$ 274,487,393.55	$ 274,782,994.35	$ 72,122.00	$ 2,874,577.41
	Reference	A	Reserve	Below	Reserve	A

	Ref.	
Collections	A-4	$ 274,144,297.96
Interfunds Receivable	A-12	58,489.89
Prepaid Revenue Applied	A-15	487,560.70
Miscellaneous Reserves Applied	A-19	92,645.80
	Above	$ 274,782,994.35

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE

A-12

	Balance Dec. 31, 2008	Increase	Decrease	Balance Dec. 31, 2009
Regular Fund				
Federal and State Grant Fund	$	$3,175,170.29	$	$ 3,175,170.29
Pension Trust Fund	2,923.23	2,607.84	1,232.97	4,298.10
General Capital Fund		1,139,670.75	1,139,670.75	
	2,923.23	4,317,448.88	1,140,903.72	3,179,468.39
Federal and State Grant Fund				
Regular Fund	3,022,029.46	1,477,197.18	4,499,226.64	
	$3,024,952.69	$5,794,646.06	$5,640,130.36	$ 3,179,468.39
Reference	A	Below	Below	A

	Ref.		
Regular Fund:			
Settlements	A-4	$	$1,140,903.72
Reserve for Improvements Cancelled	A-1	83,788.70	
General Capital Fund Balance	A-2	1,000,000.00	
Advances	A-4	3,175,170.29	
Interest Earned on Investments	A-11	58,489.89	
Federal and State Grant Fund:			
Settlements	A-4		4,499,226.64
Federal and State Grants Receivable Cancelled	A-20	1,477,197.18	
	Above	$5,794,646.06	$5,640,130.36

Analysis of Net Interfund Charged to Operations		
Balance December 31, 2009	Above	$ 3,179,468.39
Balance December 31, 2008	Above	2,923.23
	A-1	$ 3,176,545.16

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #1

Appropriations	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	$	$ 1.46	$ 1.46	$	$	$ 1.46
Other Expenses	19,053.39	2,101.39	21,154.78	8,784.98	10,376.14	1,993.66
Office of the County Administrator:						
Salaries and Wages		0.69	0.69			0.69
Other Expenses	314.20	5,661.85	5,976.05	314.20		5,661.85
County Legislative Office:						
Board of Chosen Freeholders:						
Salaries and Wages		0.18	0.18			0.18
Other Expenses	39,361.08	25,054.57	64,415.65	31,069.56	12,611.02	20,735.07
Clerk and Other Legislative Functions:						
Salaries and Wages		0.92	0.92			0.92
Other Expenses	14,289.02	107,986.94	122,275.96	7,148.18	11,814.08	103,313.70
County Audit:						
Other Expenses	348,500.00		348,500.00	296,225.00	52,275.00	
Administration and Finance:						
Office of the Director:						
Salaries and Wages		62.57	62.57			62.57
Office of Accounts and Control:						
Salaries and Wages		0.64	0.64			0.64
Other Expenses	2,848.22	701.11	3,549.33	3,431.03		118.30
Office of Management and Budget:						
Salaries and Wages		0.17	0.17			0.17
Other Expenses	73.23	1,476.56	1,549.79	73.23		1,476.56
Office of Data Processing:						
Other Expenses		16,881.48	16,881.48			16,881.48
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages		1.63	1.63			1.63
Other Expenses	111,428.90	5,196.27	116,625.17	31,105.19		85,519.98
Division of Public Information:						
Salaries and Wages		51.27	51.27			51.27
Other Expenses	502.00	8,663.05	9,165.05	4,245.57		4,919.48

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #2

Appropriations	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Administration and Finance:						
Division of Purchasing:						
Salaries and Wages	$	$ 0.12	$ 0.12	$	$	$ 0.12
Other Expenses	138.40	5,588.06	5,726.46	1,914.75		3,811.71
Division of Treasury:						
Treasurer's Office:						
Salaries and Wages		0.15	0.15			0.15
Other Expenses		5,632.46	5,632.46			5,632.46
Expense of Bond Sale:						
Other Expenses	1,500.00	3,794.82	5,294.82	1,500.00		3,794.82
Department of Law:						
County Counsel:						
Salaries and Wages		1.87	1.87			1.87
Other Expenses	279,366.29	56,993.24	336,359.53	95,902.68	46,564.56	193,892.29
Department of Public Works:						
Office of the Director:						
Salaries and Wages		1.28	1.28			1.28
Other Expenses	1,565.97	1,779.55	3,345.52	1,565.97		1,779.55
Division of Buildings and Grounds:						
Salaries and Wages		4.18	4.18			4.18
Other Expenses	1,158,656.20	571,116.96	1,729,773.16	1,046,069.62	70,166.37	613,537.17
Department of Public Works:						
Division of Engineering:						
Salaries and Wages		0.63	0.63			0.63
Other Expenses		1,875.64	1,875.64			1,875.64
Division of Fleet Management:						
Salaries and Wages		0.84	0.84			0.84
Other Expenses	31,270.25	94,608.49	125,878.74	116,623.68	8,392.85	862.21
Division of Roads and Bridges:						
Salaries and Wages		2.47	2.47			2.47
Other Expenses	105,927.85	1,085,587.19	1,191,515.04	896,414.16	19,385.13	275,715.75
Division of Planning:						
Salaries and Wages		0.74	0.74			0.74
Other Expenses	171.91	432.45	604.36	205.76		398.60
County Register:						
Salaries and Wages		1.38	1.38			1.38
Other Expenses	928.92	664.30	1,593.22	973.64		619.58

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #3

Appropriations	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	$ 381,495.78	$ 654,611.59	$ 1,036,107.37	$ 787,167.49	$ 3,000.00	$ 245,939.88
Liability:						
Other Expenses	123,311.66	45,225.16	168,536.82	123,411.66		45,125.16
Worker's Compensation:						
Other Expenses		91,322.18	91,322.18			91,322.18
General Government Central Expense:						
Communications:						
Other Expenses	180,764.58	244,767.51	425,532.09	270,734.98	107,638.01	47,159.10
Central Kitchen:						
Other Expenses	435,781.19	14,739.94	450,521.13	406,046.12		44,475.01
Prosecutor:						
Salaries and Wages		27,600.89	208,284.89	208,284.04		0.85
Other Expenses	135,199.65	16,246.62	161,446.27	144,644.33	5,127.50	11,674.44
JUDICIARY						
Surrogate:						
Salaries and Wages		0.71	0.71			0.71
Other Expenses	1,844.54	15,036.43	16,880.97	1,876.51	503.20	14,501.26
REGULATIONS						
Board of Taxation:						
Salaries and Wages		0.49	0.49			0.49
Other Expenses		3,865.64	3,865.64	206.00		3,659.64
Board of Elections:						
Salaries and Wages		1.95	1.95			1.95
Other Expenses	8,985.27	4,948.85	13,934.12	13,108.67		825.45
Commissioner of Registration and Superintendent of Elections:						
Salaries and Wages		39.13	39.13	37.50		1.63
Other Expenses	32,141.07	10,242.98	50,581.05	50,577.79		3.26
County Clerk Elections:						
Salaries and Wages		0.51	0.51			0.51
Other Expenses	10,553.12	2,785.98	13,339.10	6,033.36	4,000.00	3,305.74

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #4

Appropriations	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages	$	$ 0.04	$ 0.04	$	$	$ 0.04
Other Expenses	615.21	2,528.97	3,144.18	615.21		2,528.97
County Sheriff:						
Salaries and Wages		4,046.00	4,046.00			4,046.00
Other Expenses	44,730.99	341,985.68	386,716.67	87,936.94	3,750.00	295,029.73
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages		892.27	892.27			892.27
Other Expenses	6,430,992.07	1,015,377.73	7,087,056.80	6,348,247.88	156,257.20	582,551.72
Division of Medical Examiner:						
Other Expenses		664,808.00	777,017.00	777,017.00		
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages		3,150.75	3,150.75			3,150.75
Other Expenses	1,107.49	3,233.47	4,340.96	1,103.89	112.00	3,125.07
Division on Aging:						
Salaries and Wages		0.74	0.74			0.74
Other Expenses	555.12		555.12	555.12		
Division of Consumer and Constituent Services:						
Salaries and Wages		0.87	0.87			0.87
Other Expenses	152.00	1,640.99	1,792.99	152.00		1,640.99
Division of Youth Services:						
Salaries and Wages		903.81	903.81			903.81
Other Expenses	459,448.85	16,012.57	475,461.42	296,140.57	73,461.33	105,859.52
Division of Welfare:						
Salaries and Wages		1,777.63	1,777.63			1,777.63
Other Expenses	236,897.84	593,680.21	830,578.05	417,285.46	76,263.26	337,029.33
Department of Citizen Services:						
Purchased Services:						
Homemaker Services	404,946.07		404,946.07	253,001.19	150,000.00	1,944.88

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #5

Appropriations	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
HEALTH AND WELFARE						
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
County Share	$ 30,100.00	$ 33,311.88	$ 63,411.88	$	$ 30,100.00	$ 33,311.88
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages		0.65	0.65			0.65
Division of Hospital Center:						
Salaries and Wages		15,560.19	15,560.19			15,560.19
Other Expenses	562,266.04	692,941.97	1,161,431.01	563,978.95	418,527.05	178,925.01
Other Institutions:						
Other Expenses		36,000.00	36,000.00	27,882.28		8,117.72
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages		0.65	0.65			0.65
Other Expenses	705.10	1,876.46	2,581.56	1,595.54		986.02
Two Year Out-of-County Reimbursement:						
Other Expenses		73,500.58	73,500.58	73,455.57		45.01
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages		1,897.49	1,897.49			1,897.49
Other Expenses	223,636.90	39,802.02	263,438.92	184,130.14	43,105.56	36,203.22
Maintenance of Parks:						
Salaries and Wages		1.01	1.01			1.01
Other Expenses	219,762.37	164,326.83	384,089.20	316,377.50	25,132.51	42,579.19
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	100,485.34	10,752.66	111,238.00	10,285.15	83,865.00	17,087.85

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #6

Appropriations	Balance Dec. 31, 2008 Encumbered	Balance Dec. 31, 2008 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
UNCLASSIFIED						
National Association of County Officials						
Other Expenses	$	$ 19.00	$ 19.00	$	$	$ 19.00
Special Employee Development Fund:						
Other Expenses		0.19	0.19			0.19
Settlement of Suits:						
Other Expenses	600,000.00	307,916.89	907,916.89	600,500.00		307,416.89
Utility Expenses and Bulk Purchases:						
Utilities	1,332,861.62	2,293,610.05	3,768,471.67	3,000,510.84	363,307.48	404,653.35
Landfill/Solid Waste Disposal Costs:						
Other Expenses		15,565.88	15,565.88			15,565.88
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages		0.84	0.84			0.84
Other Expenses	1,006.36	1.23	1,007.59	1,006.36		1.23
Presidential Election (P.L. 2007, C.610):						
Salaries and Wages		0.71	0.71			0.71
Other Expenses	12,377.20	0.50	12,377.70		12,377.20	0.50
DEFERRED CHARGES						
Prior Year's Bills	97,685.34		97,685.34		97,685.34	
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of NJ		0.83	0.83			0.83
Social Security System (FICA)		85,488.65	85,488.65			85,488.65
County Pension and Retirement Fund:						
R.S. 43:41 et seq.		20,263.83	20,263.83			20,263.83
R.S. 43:8B-1 et seq.		23.11	23.11			23.11
Terminal Leave		27,434.46	27,434.46			27,434.46
Vacation Credit Due Deceased Employees (R.S. 11:24-1.2)		10,000.00	10,000.00			10,000.00
Unemployment Compensation Insurance		106,718.85	106,718.85			106,718.85
	$ 14,186,304.60	$ 9,720,423.27	$ 23,906,727.87	$ 17,517,473.24	$ 1,885,797.79	$ 4,503,456.84
Reference	A	A		A-4	A-14	A-1

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-14

	Ref.		
Balance December 31, 2008	A		$ 2,069,982.02
Increased by:			
Commitments Payable	A-13		1,885,797.79
			3,955,779.81
Decreased by:			
Cancelled	A-1	$ 902,300.38	
Payments	A-4	292,162.48	
			1,194,462.86
Balance December 31, 2009	A		$ 2,761,316.95

Analysis of Balance

Budget Year	
2008	$ 1,885,797.79
2007	407,869.42
2006	467,649.74
	$ 2,761,316.95

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PREPAID REVENUE

A-15

	Ref.	
Balance December 31, 2008	A	$ 487,560.70
Increased by:		
Collections	A-4	37,315.00
		524,875.70
Decreased by:		
Applied to Revenue	A-11	487,560.70
Balance December 31, 2009	A	$ 37,315.00

Analysis of Balance

Lease Agreement:	
50 South Clinton Street	$ 37,315.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-16

	Ref.	Current Fund	Federal and State Grant Fund
Balance December 31, 2008		$	$ 13,088.00
Increased by:			
Register of Deeds and Mortgages:			
Realty Transfer and Other Fees		15,661,498.30	
Division of Archive and Records Management		2,528,880.50	
Grantee Fees		4,802,320.00	
Unexpended Grant Funds Cancelled	A-4	22,992,698.80	
Grant Reserves	A-21		6,590.28
Unappropriated Grant Reserves	A-22		1,000.00
		22,992,698.80	20,678.28
Decreased by:			
Payments	A-4	22,992,698.80	20,678.28
		$ -	$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE

A-17

	Balance Dec. 31, 2008	Increase	Decrease	Balance Dec. 31, 2009
Regular Fund				
Federal and State Grant Fund	$ 3,022,029.46	$ 1,477,197.18	$ 4,499,226.64	$
General Capital Fund		1,260,000.00	1,260,000.00	
	3,022,029.46	2,737,197.18	5,759,226.64	
Federal and State Grant Fund				
Regular Fund		3,175,170.29		3,175,170.29
General Capital Fund		847,221.55	847,221.55	
		4,022,391.84	847,221.55	3,175,170.29
	$ 3,022,029.46	$ 6,759,589.02	$ 6,606,448.19	$ 3,175,170.29
Reference	A	Below	Below	A

	Ref.		
Regular Fund:			
Federal and State Grants Receivable Cancelled	A-1	$ 1,477,197.18	$
Budget Appropriations	A-3	1,260,000.00	
Settlements	A-4		5,759,226.64
Federal and State Grant Fund:			
Advances	A-4	3,175,170.29	
Federal and State Grant Expenditures Paid by General Capital Fund	A-21	847,221.55	
Settlements			837,946.55
General Capital Fund Expenditures Paid by Federal and State Grant Fund			9,275.00
	A-4		847,221.55
	Above	$ 6,759,589.02	$ 6,606,448.19

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR PERFORMANCE BONDS
DEPARTMENT OF PUBLIC WORKS

A-18

	Ref.		
Balance December 31, 2008	A		$ 1,068,666.36
Increased by:			
Collections:			
Road Opening Deposits		$ 392,375.00	
Interest		2,861.51	
	A-4		395,236.51
			1,463,902.87
Decreased by:			
Refunds:			
Performance Bonds		350,610.00	
Interest		598.88	
	A-4	351,208.88	
Cancelled:			
Performance Bonds	A-1	8,700.00	
Interest	A-1	456.90	
			360,365.78
Balance December 31, 2009:			
Performance Bonds		1,092,535.00	
Interest		11,002.09	
	A		$ 1,103,537.09

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-19

	Balance Dec. 31, 2008	Collections	Applied to Revenue	Balance Dec. 31, 2009
N.J. Department of Transportation - Capital Transportation Program:				
Interest Earned on Program Funds	$ 92,645.80	$ 26,757.72	$ 92,645.80	$ 26,757.72
U.S. Department of Justice: Local Law Enforcement Block Grants:				
Interest Earned on Program Funds	5.21	0.74		5.95
Megan's Law Grant:				
Interest on Program Funds	3,511.11	123.34		3,634.45
	$ 96,162.12	$ 26,881.80	$ 92,645.80	$ 30,398.12
Reference	A	A-4	A-11	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #1

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 1998:					
Discretionary Capital Transportation Grant	$ 43,750.00	$	$	$	$ 43,750.00
Eisenhower Parkway Extension	125,000.00				125,000.00
N.J. Transit Carryover	5,910.87				5,910.87
Fiscal Year 1999:					
Hurricane Floyd	90,272.34				90,272.34
Fiscal Year 2000:					
Vaux Hall Transportation Grant	331,250.00				331,250.00
Fiscal Year 2001:					
New Jersey Department of Transportation:					
Route 46/Fairfield Avenue	216.94	89,216.00	82,906.82		6,526.12
State Incentive Program	370,000.00				370,000.00
Fiscal Year 2002:					
Insurance Fraud Reimbursement	137,510.99			137,510.99	
Children Victim of Abuse	36,923.00			36,923.00	
Food Service Training Employment Program	41,576.20			41,576.20	
Recreational Trails	7,500.00				7,500.00
Local Scoping Program	126,621.90				126,621.90
New Jersey Department of Transportation	500,000.00				500,000.00
Verona Park Restoration	40,000.00			40,000.00	
Fiscal Year 2003:					
Workforce Investment Board	293,196.00			293,196.00	
New Jersey Senior Citizen/Disabled Transportation	204,587.71		197,578.38		7,009.33
Work First NJ Grant:					
Temporary Assistance for Needy Families	1,254,661.12			1,254,661.12	
Workforce Investment Board	24,894.09			24,894.09	
State/Community Partnership	1.00			1.00	
Juvenile Crime Reduction Plan:					
Program II	93.30			93.30	
Workforce Investment Act	520,602.78			520,602.78	
Roadway Resurface	1,065,726.73				1,065,726.73
Workplace Literacy Program	258,763.44				258,763.44
CDBG Roadway Resurfacing	255,351.31				255,351.31
DWI Enforcement Program	1,220.85			1,220.85	
Essex Decontamination Training	50.00			50.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #2

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2003:					
State Homeland Security	$ 645.94	$	$	$	$ 645.94
Anti-Terrorism Training	4,075.11				4,075.11
New Jersey Department of Transportation:					
Bloomfield Avenue	133,271.75		122,242.75		11,029.00
Fiscal Year 2004:					
Workforce Learning Link	111,584.56				111,584.56
DWI Enforcement	1,150.00			1,150.00	
State Homeland Security	72,375.56				72,375.56
Sex Assault Response	3,400.00			3,400.00	
Local Lead Project	176,076.12				176,076.12
Montclair Drain Improvement	36,882.98				36,882.98
Green Acres Projects:					
Grover Cleveland Park	26,300.50				26,300.50
Brookdale Park - Montclair United	24,338.66				24,338.66
Brookdale Park - Green Fields	138,250.00				138,250.00
Domestic Preparedness	15,711.61				15,711.61
Work First NJ Grant:					
Temporary Assistance for Needy Families	507,829.00				507,829.00
Community Awareness and Publicity	5,483.77			5,483.77	
Job Access and Reverse Commute:					
Route 10 Shuttle Project	19,468.29			19,468.29	
Work First NJ Grant	1,266,189.00			1,266,189.00	
New Jersey Senior Citizen Disabled Transportation	318,427.11		318,427.00		0.11
Special Child Health Services	155,290.00			155,290.00	
Insurance Fraud Reimbursement	57,919.00			57,919.00	
Municipal Alliance Alcohol and Drug Abuse Prevention	27,324.00				27,324.00
Workforce Investment Board:					
Administration	39,184.31			39,184.31	
State/Community Partnership	2,645.00		2,645.00		
Juvenile Crime Reduction	563.96			563.96	
Child Advocacy Center Program	50.00			50.00	
Workforce Investment Act	447,376.38			447,376.38	
Brownfield Assessment Grant	110,139.92				110,139.92
Family Development/WFNJ	785,895.64				785,895.64

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #3

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2005:					
New Jersey Senior Citizen Disabled Transportation	$ 173,225.79	$	$ 1,768.24	$	$ 171,457.55
Special Child Health	5,385.00				5,385.00
Body Armor Replacement:					
Prosecutor	0.76				0.76
Sheriff	0.21				0.21
Correction	0.11				0.11
State Community Partnership	1,104.70		1,104.70		
State Homeland Security Program	34,311.43				34,311.43
Green Acres Projects:					
Belleville Park	25,543.26		25,543.26		
Glenfield Park	48,119.50				48,119.50
Grover Cleveland Park	141,246.13				141,246.13
Independence Park	44,816.32		9,475.74		35,340.58
Irvington Park	79,795.60		28,295.60		51,500.00
Multi-Parks Improvements	412,245.75		384,609.61		27,636.14
Multi-Parks Improvements	223,050.71		71,575.77		151,474.94
South Mountain Arena:	185,656.65				185,656.65
Project I	929,885.13		470,773.86		459,111.27
Fiscal Year 2005:					
Green Acres Projects:					
Watsessing Park	95,314.84				95,314.84
Brownfield Job Training	9,668.42			9,668.42	
Construction Trade Training	18,869.00			18,869.00	
Anderson Park - Drainage Improvements	53,562.00				53,562.00
Urban Area Security Initiative	3,414.17				3,414.17
WFNJ - Temporary Assistance for Needy Families - Case Management	1,721,827.00				1,721,827.00
Public Archives and Records	968.75			968.75	
South Orange Avenue Renovations and Safety Improvements	17,236.01				17,236.01
Law Enforcement Technology	1,000.00				1,000.00
Pre-Disaster Mitigation Planning	344,225.03		9,630.58		334,594.45

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #4

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2006:					
Workforce Learning Link	$ 8.00	$	$	$	$ 8.00
Homeland Security	542,248.83		542,248.83		
Sex Assault Nurse Exam	6,670.59				6,670.59
Work First NJ Grant:					
Temporary Assistance for Needy Families:					
Project I	1,239,568.00				1,239,568.00
Community Awareness and Publicity	85.20				85.20
Local Arts Staffing	10,250.00		10,250.00		
Care Coordination Program Income	2,225.00				2,225.00
Area Plan	76,958.00				76,958.00
Job Access and Reverse Commute:					
Route 10 Shuttle Project	2,145.13		2,143.83		1.30
New Jersey Senior Citizen Disabled Transportation	726,185.42		58,333.00		667,852.42
Alcoholism Services	11,682.00			11,682.00	
Special Child Health	94,177.00			89,857.00	4,320.00
Insurance Fraud Reimbursement	6,875.00				6,875.00
Victim of Crime Assistance	284,552.99		152,203.15	132,349.84	
Respite Care:					
Program Income	8,122.32				8,122.32
Workforce Investment Board:					
Administration	35.00				35.00
Green Acres Projects:					
Vailsburg Park Improvements	31,053.48		31,053.48		
Branch Brook Park North Ward Center	261,944.49		261,944.49		
Branch Brook Park Roberto Clemente Little League	72,884.74		72,884.74		
Turtle Back Zoo Exhibits	70,315.00		70,315.00		
West Side Park Improvements:					
Tri-City	64,144.00		55,694.00		8,450.00
West Side	25,350.00				25,350.00
Multi-Parks Improvements	448,115.01		448,115.01		
West Side Park Community Center Gymnasium	1,630.00				1,630.00
Public Archives and Records	602,035.22		594,613.00		7,422.22
Bloomfield Avenue Bridge - Branch Brook Park	180,904.93				180,904.93
Support Assistance for Individuals and Families	50,909.00				50,909.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #5

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2006:					
Justice Assistance	$ 110,000.00	$	$ 110,000.00	$	$
Comprehensive County Funding Allocation	254,235.01		254,235.01		
MCJ/Amelior Foundation for West Side Park	245,000.00				245,000.00
Smart Steps Program	36,915.00				36,915.00
Springfield Avenue Traffic	342,464.20		179,185.65		163,278.55
Domestic Violence Assessment Center	150.00		150.00		
Law Enforcement Security	13,731.46				13,731.46
Countywide Pedestrian Safety Program	7,069.20				7,069.20
Fiscal Year 2007:					
Personal Assistance Services Program	8,590.00				8,590.00
Alcoholism Services	19,914.00				19,914.00
Area Plan	13,737.00				13,737.00
Job Access and Reverse Commute:					
Route 10 Shuttle Project	0.34				0.34
Work First New Jersey	3,574,990.00		41,639.00	3,533,351.00	
New Jersey Senior Citizen Disabled Transportation	511,264.89				511,264.89
Social Service for the Homeless	2,716.00				2,716.00
Special Child Health Services:					
Grant	17,479.00				17,479.00
Program Income	7,965.00				7,965.00
Subregional Transportation	3.09			3.09	
Right-to-Know:					
Project II	15,314.25		15,314.25		
Insurance Fraud Reimbursement	910.00				910.00
Governor's Council on Alcohol and Drug Abuse	19,424.15				19,424.15
County Environmental Health Act	1.00				1.00
Workforce Investment Board:					
Grant	687,699.00		687,628.00		71.00
Care Coordination Program	10,355.00				10,355.00
Homeland Security Program	1,610,016.00	243,199.00	510,234.48		1,342,980.52
Urban Security Initiative	83,960.77	145,654.00	83,960.77		145,654.00
Work First NJ Grant:					
Temporary Assistance for Needy Families	1,401,508.00				1,401,508.00
Sunday Arraignment Court	23,920.00				23,920.00
Community Awareness and Publicity	3,341.00				3,341.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #6

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2007:					
Green Acres Projects:					
Watsessing Park Conservancy	$ 400,000.00	$	$	$	$ 400,000.00
Branch Brook Park Alliance	335,264.14		124,194.81		211,069.33
Verona Park Improvements	274,138.60		243,933.40		30,205.20
Brookdale Park - Phase II	78,979.88		78,979.88		
Multi-Parks Improvements	475,132.96		475,132.96		
Public Archives and Records	576,226.50		575,701.45		525.05
Pedestrian Safety Initiative	8,825.00				8,825.00
Solving Cold Case with DNA	228,456.76		228,456.76		
Environmental Center for Pedestrian Safety	236,393.00				236,393.00
Recreational Nature Trails Program:					
Project II	5,000.00				5,000.00
Help America Vote Act	128,851.55				128,851.55
Historical Maps and Plans Storage	5,000.00				5,000.00
Department of Housing and Urban Development:					
EDI Special Purpose Grant:					
Project I	96,224.00				96,224.00
Project II	297,000.00				297,000.00
Work First NJ Grant:					
Verification Activities:					
Project I	219,671.00				219,671.00
Project II	142,173.00				142,173.00
Local Arts Staffing Initiative	13,666.00				13,666.00
Support Assistance Individual and Family	140,455.00				140,455.00
Comprehensive County Funding Allocation:					
Project I	665,691.14		639,201.64		26,489.50
Project II	1,689,567.00		1,589,973.00		99,594.00
Smart Steps Program	64,200.00				64,200.00
Law Enforcement Security Enhancing Program	128,916.62				128,916.62
Paul Coverdell National Forensic Science:					
Project I	373.91		125.00		248.91
Project II	260.65		87.68	172.97	
City of Newark:					
Central Avenue Improvements	6,463,029.00				6,463,029.00
Fiscal Year 2008:					
Area Plan	112,721.00		99,740.00		12,981.00
Job Access and Reverse Commute:					
Route 10 Shuttle Project	330,108.00	569,892.00	665,135.63		234,864.37

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #7

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2008:					
Summer Concert Series	$ 5,408.00	$	$ 5,408.00	$	$
Work First New Jersey	9,426,160.00		6,402,414.28		3,023,745.72
New Jersey Senior Citizen Disabled Transportation	1,032,818.36		828,229.91		204,588.45
Alcoholism Services	589,509.00		504,043.00		85,466.00
Social Service for the Homeless	64,653.00		62,547.00		2,106.00
Special Child Health Services:					
Grant	792,594.00	782,595.00	792,594.00		782,595.00
Program Income	13,000.00		7,230.00		5,770.00
Case Management	244,041.00		195,253.00		48,788.00
Housing Opportunities for People with Aids	40,000.00		40,000.00		
Community Service Block Grant	176,970.69		176,970.69		
Subregional Transportation	104,661.00		104,633.88		27.12
Right-to-Know Program	15,314.25				15,314.25
Insurance Fraud Reimbursement	133,451.00		35,198.00		98,253.00
Essex/Union Auto Theft Task Force	62,170.00		62,170.00		
Victim Assistance Project	178,301.73		105,578.84		72,722.89
Respite Care:					
Grant	45,938.00		17,912.00		28,026.00
Local Arts Program	38,285.00		38,285.00		
Governor's Council on Alcohol and Drug Abuse	712,104.82		690,336.81		21,768.01
County Environmental Health Act	101,034.00		99,322.00		1,712.00
Community Justice Program	39,966.00		39,966.00		
Substance Abuse Initiative	70,000.00		70,000.00		
Workforce Investment Board:					
Grant	1,383,771.00		806,079.00		577,692.00
Food Service Work Training Employment:					
Program Income	397.40		397.36	0.04	
Essex County 911 Coordinator					
Care Coordination Program	2,515.00				2,515.00
Annual Transportation Program	2,095,451.49				2,095,451.49
Workforce Learning Link	250,072.00		250,072.00		
Homeland Security Program	1,941,118.00		377,978.99		1,563,139.01
Community Emergency Response Team	1,000.00		1,000.00		
Sexual Assault Response Team	5,878.99				5,878.99
Site Equipment Upgrades	2,196.85				2,196.85
Urban Security Initiative	274,666.00	748,765.00	57,050.00		966,381.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #8

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2008:					
Work First NJ Grant:					
Temporary Assistance for Needy Families	$ 7,662,006.00	$	$ 6,758,817.00	$	$ 903,189.00
Summer Heat Program:					
Transportation	1.00			1.00	
Other	49,907.00			49,907.00	
Project Safe Neighborhood Program	1,200.00		1,200.00		
South Mountain Reservation	400,000.00				400,000.00
West Side Park Rehabilitation:					
Project I	200,000.00				200,000.00
Project II	200,000.00		169,485.03		30,514.97
Riker Hill Park Improvements	200,000.00				200,000.00
Eagle Rock Reservation:					
Project I	400,000.00		129,120.75		270,879.25
Project II	400,000.00		400,000.00		
Essex County Open Space Acquisition	900,000.00		900,000.00		
Public Archives and Records Infrastructure	17,550.00	500,000.00	267,550.00		250,000.00
Law Enforcement Technology	935,300.00		47,265.00		888,035.00
Childrens' Inter Agency Coordinating	439,796.00		439,700.00		96.00
Recreation Trail Program	7,500.00				7,500.00
Voter Registration	24,000.00		24,000.00		
Universal Service Fund:					
Project II	46,254.00		46,254.00		
Traffic Signals	500,000.00		375,000.00		125,000.00
Department of Transportation:					
Road Resurfacing	445,104.00		445,104.00		
Park Avenue Traffic Signal Improvement	615,000.00	69,744.00			684,744.00
Rehabilitation of Weequahic Park Road Bridge	2,000,000.00		750,000.00		1,250,000.00
Department of Environmental Protection:					
Essex County Park Plaza	1,500,000.00		750,000.00		750,000.00
Multi Park Improvements/Essex County Park Plaza	1,500,000.00		527,954.15		972,045.85
Substance Abuse and Mental Health	608,186.00		268,333.21		339,852.79
Bloomfield Avenue Bridge	3,823,566.00				3,823,566.00
Local Arts Staffing Initiative Program	3,417.00		3,417.00		
Support Assistance for Individuals and Families	146,503.00		4,483.00		142,020.00
Comprehensive County Funding	1,706,274.00	10,328.00			1,716,602.00
Essex County Youth Advisory	339,852.00				339,852.00
Juvenile Reentry Program	89,435.00		31,177.51		58,257.49
Megan's Law - Sex Offender	39,990.00		39,990.00		
Paul Coverdell Program	16,205.00				16,205.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #9

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2009:					
Personal Assistance Services Program	$ 245,810.00	$	$ 245,810.00	$	$
Sexual Assault Response Team:					
Project I	66,016.00		46,039.28		19,976.72
Project II		67,655.00			67,655.00
American Recovery and Reinvestment Act:					
Area Plan		312,123.00	247,097.00		65,026.00
Social Service for the Homeless		1,063,445.00			1,063,445.00
Community Service Block Grant		1,738,732.00	608,556.00		1,130,176.00
Homeless Prevention		665,528.00			665,528.00
Food Stamp		506,412.00	506,412.00		
Roadway Resurfacing Program		10,739,136.00			10,739,136.00
Multi-Narco Task Force		195,813.00			195,813.00
Workforce Investment Board		2,302,462.00	512,202.00		1,790,260.00
Area Plan Grant		7,103,886.00	6,787,313.00		316,573.00
Summer Concert Series:					
Project I		19,037.00	19,037.00		
Project II		12,374.00			12,374.00
Work First New Jersey		10,828,629.00	2,151,798.00		8,676,831.00
Human Services Advisory Council		67,859.00	67,859.00		
Homeless Related Services		282,208.00	282,208.00		
New Jersey Senior Citizen Disabled Transportation		2,410,809.00	653,073.07		1,757,735.93
Alcoholism Services		1,418,926.00	992,297.00		426,629.00
Social Service for the Homeless		2,658,612.00	2,648,612.00		10,000.00
Special Child Health Services:					
Case Management		256,079.00			256,079.00
Housing Opportunities for People with Aids		40,000.00	40,000.00		
Community Service Block Grant		1,008,357.00	225,899.00		782,458.00
Subregional Transportation		104,661.00			104,661.00
Right-to-Know Program		20,419.00	5,104.75		15,314.25
Clean Communities		54,934.00	54,934.00		
Insurance Fraud Reimbursement		249,457.00	138,116.00		111,341.00
Essex/Union Auto Theft Task Force		151,814.00	57,617.00		94,197.00
Human Services for the Homeless		227,889.00			227,889.00
Multi-Narco Task Force		123,171.00	123,171.00		
Tenant Resource Center		82,450.00	82,450.00		
Respite Care:					
Grant		598,527.00	547,418.00		51,109.00
Program Income		26,678.00	22,924.47		3,753.53
Local Arts Program:					
Project I		117,418.00	116,244.00		1,174.00
Project II		103,604.00			103,604.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #10

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2009:					
Governor's Council on Alcohol and Drug Abuse	$	$ 963,175.00	$ 320,513.00	$	$ 642,662.00
Body Armor Replacement:					
Prosecutor		15,759.00	15,759.00		
Sheriff		35,751.00	35,751.00		
Corrections		56,420.00	56,420.00		
Youth Services		10,930.00	10,930.00		
County Environmental Health Act		335,116.00	265,540.00		69,576.00
Community Justice Program		80,000.00	52,928.00		27,072.00
Family Court Program		240,293.00	240,293.00		
Child Advocacy Center Program		334,750.00	334,750.00		
Workforce Investment Board		2,270,577.00	553,362.00		1,717,215.00
Care Coordination:					
Program Income		90,390.00	82,177.34		8,212.66
Annual Transportation Program:					
Project I		5,555,000.00	3,360,444.75		2,194,555.25
Project II		7,126,000.00			7,126,000.00
Workforce Learning Link		293,724.00	103,068.00		190,656.00
State Homeland Security Program:					
Project I		208,201.00	98,967.92		109,233.08
Project II		1,768,552.00			1,768,552.00
Green Acres Project:					
Multi-Park Improvements		2,900,000.00	1,400,000.00		1,500,000.00
Urban Area Security Initiative		378,199.00	57,050.00		321,149.00
Work First NJ Grant:					
Temporary Assistance for Needy Families:					
Case Management		15,299,006.00	7,650,000.00		7,649,006.00
Post Temporary Assistance		66,000.00	15,000.00		51,000.00
Sunday Court Arraignment		23,920.00			23,920.00
Summer Heat Program:					
Project I		90,000.00	70,140.00		19,860.00
Project II		32,600.00	3,510.00		29,090.00
Project Safe Neighborhoods Program:					
Anti Gang Program		138,364.00	74,354.00		64,010.00
Other Project I		48,937.00	48,937.00		
Other Project II		40,483.00	40,483.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #11

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2009:					
Green Acres Projects:					
Branch Brook Park Rehabilitation:					
Project I	$	$ 200,000.00	$ 100,000.00	$	$ 100,000.00
Project II		400,000.00	400,000.00		
Project III		200,000.00			200,000.00
Glenfield Park Improvements		1,100,000.00	592,913.41		507,086.59
Independence Park Improvements		400,000.00	200,000.00		200,000.00
Turtle Back Zoo Improvements		400,000.00			400,000.00
Eagle Rock Reservation		800,000.00	400,000.00		400,000.00
Yanticaw Park Improvements		3,000,000.00	1,500,000.00		1,500,000.00
Monte Irvin Orange Park Improvements		800,000.00	400,000.00		400,000.00
Congressional Earmark Program		359,300.00			359,300.00
Law Enforcement Technology		900,000.00			900,000.00
Logistics and Commodities Distribution Plan		33,685.00			33,685.00
Vote by Mail		12,000.00	11,245.00		755.00
Senior Farmers Market Program		3,000.00	3,000.00		
Emergency Operations Center Program		250,000.00			250,000.00
Roadway Resurfacing		1,197,798.00	1,197,798.00		
Shelter Plus Care Program:					
Project I		1,295,495.00			1,295,495.00
Project II		875,452.00			875,452.00
Senior Citizen an Disable Transportation Program		4,675.00	4,675.00		
Bulletproof Vest Partnership Program		16,470.00	15,862.50		607.50
Wastewater Management Program		100,000.00			100,000.00
Victim and Witness Advocacy Fund:					
Project I		226,777.00	153,307.93		73,469.07
Project II		169,080.00	89,286.54		79,793.46
Witness Relocation Program		150,000.00			150,000.00
Low Income Home Energy Assistance Program		46,254.00	46,254.00		
Disaster Liaison Grant		2,500.00	2,500.00		
Emergency Preparedness		2,500.00	2,445.13		54.87
Local Public Health Emergency Response to H1N1		30,000.00	11,474.00		18,526.00
Local Arts Staffing Initiative Program		34,167.00	34,167.00		
Cooperative Marketing Grant		11,200.00	8,960.00		2,240.00
Support Assistance for Individuals and Families		690,507.00	533,000.00		157,507.00
Prisoner Reentry Demonstration Project		150,000.00	13,418.00		136,582.00
Comprehensive Country Fund Allocation		1,716,820.00			1,716,820.00
Juvenile Detention Alternatives Initiative		160,000.00	160,000.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #12

	Balance Dec. 31, 2008	2009 Grants	Collections	Cancelled	Balance Dec. 31, 2009
Fiscal Year 2009:					
Kip's Castle Park Carriage House	$	$ 50,000.00	$	$	$ 50,000.00
Click It or Ticket		4,000.00	4,000.00		
Speed/Aggressive Driving		4,000.00	4,000.00		
Law Enforcement Security Enhancement Program:					
Project I		119,000.00	109,083.37		9,916.63
Project II		119,000.00	109,083.37		9,916.63
Local Law Enforcement Assistance Component		45,087.00	45,087.00		
Summer Internship Program		15,173.00	15,173.00		
Paul Coverdell Program		60,000.00			60,000.00
Central Avenue Construction Funds		12,172,266.00	60,406.22		12,111,859.78
Fiscal Year 2010:					
Alcoholism Services		1,395,851.00			1,395,851.00
Governor's Council on Alcohol and Drug Abuse		963,175.00			963,175.00
	$ 87,126,392.01	$ 117,805,876.00	$ 73,078,614.67	$ 8,193,634.15	$ 123,660,019.19
Reference	A	A-2	Below	Below	A

	Ref.		
Collections	A-4	$ 72,912,358.67	$
Unappropriated Reserves Applied	A-22	166,256.00	
Due from Current Fund	A-12		1,477,197.18
Appropriated Reserves Cancelled	A-21		6,716,436.97
	Above	$ 73,078,614.67	$ 8,193,634.15

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

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Sheet #1

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 1998:								
Capital Transportation	$ 48,413.08	$ 3.34	$	$	$	$	$	$ 48,416.42
Eisenhower Parkway Extension Project	271,576.07							271,576.07
Fiscal Year 1999:								
Capital Transportation Grant:								
Grant I	31,041.79	607,979.78						639,021.57
Grant II	73,364.98	102,317.81		7,588.00			0.50	168,094.29
Hurricane Floyd Relief - I	864,486.00	94,759.59					864,486.00	94,759.59
Hurricane Floyd Relief - II	22.00						22.00	
Fiscal Year 2000:								
Statewide Transportation and Local Bridge Fund	104,636.24	580,697.86		52,229.20			49,806.47	583,298.43
Fiscal Year 2001:								
Area Plan		1.00						1.00
New Jersey Department of Transportation:								
Route 46/Fairfield Avenue	216.94		89,216.00	89,053.38			379.56	
Statewide Transportation and Local Bridge Fund	108,295.87	439,945.98		60,801.37			47,494.50	439,945.98
State Incentive Program		740,001.00						740,001.00
Fiscal Year 2002:								
Special Child Health Services:								
Program Income		1.00						1.00
Insurance Fraud Reimbursement		115,823.30		15,973.00	37,661.00	137,511.30		
Children Victim of Abuse		92,565.51		42,109.00		50,456.51		
State Community Partnership:								
Regular Grant	2,546.30	815.13				3,361.43		
Family Court Program		0.11				0.11		
Food Service Training Employment Program		41,576.20				41,576.20		
Statewide Transportation and Local Bridge Fund	347,396.30			334,947.95				12,448.35
Recreational Trails		7,500.00						7,500.00
Local Scoping Program	126,254.25	173.00		113,827.51			12,426.74	173.00
Essex County 911 Coordinator		11,412.98		9,388.11				2,024.87
New Jersey Department of Transportation		500,000.00		379,199.84				120,800.16
Verona Park Restoration		40,000.00				40,000.00		
Workforce Investment Act		364,844.89				364,844.89		
Fiscal Year 2003:								
Work First NJ Grant:								
Temporary Assistance for Needy Families		947,808.22				947,808.22		
New Jersey Shares Program Income	113.28	675.19		413.27				375.20
Workforce Investment Act:								
Administration		24,894.09				24,894.09		
State/Community Partnership:								
Program I		13,216.67				13,216.67		
Program II		4,133.09				4,133.09		
New Jersey Senior Citizen Disabled Transportation		204,587.71		197,578.38				7,009.33
Multi-Narco Task Force		87,523.33		87,523.33				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

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Sheet #2

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2003:								
Family Court Service	$	$ 444.85	$	$	$	$ 444.85	$	$
Juvenile Crime Reduction Plan:								
Program II		281.04				281.04		
Workforce Investment Act		40,018.15				40,018.15		
Domestic Violence Service		3,683.55		191.98				3,491.57
Emergency 911		11,111.00					2,961.53	8,149.47
Roadway Resurface		1,065,726.73						1,065,726.73
West Side Park Master Plan		25,000.00						25,000.00
Juvenile Gun Violence Program		96,431.51		96,431.51				
Work Place Literacy Program		258,763.44						258,763.44
CDBG Roadway Resurfacing		255,351.31						255,351.31
Driving While Intoxicated Enforcement Program					1,220.85	1,220.85		
Body Armor Replacement:								
Youth Services		313.88		313.88				
Operation Planning Program		1,214.45		906.69				307.76
Essex Emergency Exercises	515.45	1,975.91		1,550.45			331.07	609.84
Essex Decontamination Training		50.00				50.00		
State Homeland Security		645.94						645.94
Community Emergency Response Team		1.40				1.40		
Anti-Terrorism Training		4,075.55						4,075.55
New Jersey Department of Transportation:								
Bloomfield Avenue		11,029.00						11,029.00
Fiscal Year 2004:								
Work First NJ Grant	628,130.44	242,589.66				870,720.10		
New Jersey Senior Citizen Disabled Transportation		318,427.11		318,427.00				0.11
Personal Assistance Services Program		298.63				298.63		
Special Child Health Services		163,050.27		6,314.50		155,290.00		1,445.77
Clean Communities Grant		40.94				40.94		
Insurance Fraud Reimbursement		91,614.03		33,695.00		57,919.03		
Multi-Narco Task Force		44,284.11		44,284.11				
Municipal Alliance Alcohol and Drug Abuse Prevention		68,566.77						68,566.77
Body Armor Replacement:								
Youth Services		2,607.90		2,607.90				
Megan's Law Grant		24,727.99		24,727.97		0.02		
Workforce Investment Act:								
Administration		42,927.07				42,927.07		
State/Community Partnership		11,366.07				11,366.07		
Juvenile Crime Reduction		780.66				780.66		
Child Advocacy Center		10,073.60		10,073.16		0.44		
Workforce Investment Act		44,492.52				44,492.52		
Brownfield Assessment Grant	77,753.75	32,385.87					77,753.75	32,385.87
Family Development/WFNJ	26,792.00	794,264.73					26,792.00	794,264.73
Capital Transportation:								
Program I	69,983.10	4,459.37					69,983.10	4,459.37
Workforce Learning Link		140,444.66						140,444.66

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

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Sheet #3

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2004:								
DWI Enforcement	$	$ 1,150.00	$	$	$	$ 1,150.00	$	$
State Homeland Security		72,375.53						72,375.53
Sex Assault Nurse Exam		3,400.00				3,400.00		
Local Lead Project	11,060.09	160,000.00		9,521.14			1,538.95	160,000.00
Volunteer Team Grant		399.94				399.94		
Montclair Drain Improvement		36,882.98						36,882.98
Green Acres Projects:								
Grover Cleveland Park	42,985.00	6,618.31		42,985.00				6,618.31
Irvington Park		37,683.26						37,683.26
Brookdale Park - Green Fields		88,423.00						88,423.00
Domestic Preparedness		15,711.61						15,711.61
Work First NJ Grant:								
Temporary Assistance for Needy Families	1,402.40	597,174.18					1,402.40	597,174.18
Office of Emergency Management:								
Special Needs Planning		3,798.35		1,345.38			572.00	1,880.97
Community Awareness and Publicity		5,483.77				5,483.77		
Detention Center School Curriculum		9,274.05				9,274.05		
Municipal Storm Water Regulation Program		9,332.00						9,332.00
Fiscal Year 2005:								
New Jersey Senior Citizen Disabled Transportation		173,225.79		173,225.79				
Special Child Health Services		19,398.44			601.56			20,000.00
Clean Communities Grant		2.93				2.93		
Body Armor Replacement:								
Prosecutor		416.91		416.15				0.76
Sheriff		0.21						0.21
Correction		0.11						0.11
State Community Partnership	55,001.95	1.11					55,001.95	1.11
Essex County 911 Coordinator	16,193.00	86.78		16,279.78				
Annual Capital Transportation	34,542.08	365,559.23		6,463.06			28,079.02	365,559.23
Body Armor Replacement		15,877.00		15,877.00				
State Homeland Security Program		36,688.11						36,688.11
Essex County Environmental Center	327.40	3,685.52		4,007.40				5.52
Turtle Back Zoo:								
Animal Hospital Equipment	2,915.00	49.00					2,915.00	49.00
Bear Exhibit	1,630.90	4,926.08					1,630.90	4,926.08
Green Acres Projects:								
Glenfield Park		51,301.50						51,301.50
Grover Cleveland Park		140,584.80					8,235.00	132,349.80
Independence Park	22,939.85	21,876.42		9,475.74			13,464.11	21,876.42
Irvington Park		51,500.00						51,500.00
Multi-Parks Improvements	538.46	25,000.20		21,849.00			3,688.46	1.20
Multi-Parks Improvements		0.75						0.75
South Mountain Reservation	47,267.00			37,992.00				9,275.00
Turtle Back Zoo:								
Project II	125,650.40	76,368.74		52,399.40				149,619.74
Watsessing Park		1,777.54						1,777.54

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

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Sheet #4

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2005:								
Construction Trade Training	$	$ 18,869.00	$	$	$	$ 18,869.00	$	$
Domestic Violence Assessment Center	218.70	16.30		218.70				16.30
Anderson Park - Drainage Improvements		53,562.00						53,562.00
Urban Area Security Initiative	189.10	3,414.17		189.10				3,414.17
WFNJ - Temporary Assistance for Needy Families - Case Management	18,000.00	1,696,301.55						1,714,301.55
Public Archives and Records		1,309.14				1,309.14		
South Mountain Arena Dasher Boards	4,188.36	7,811.64		4,188.36				7,811.64
South Orange Avenue Renovations and Safety Improvements		17,236.01						17,236.01
Brownfield Job Training		9,668.46				9,668.46		
Law Enforcement Technology	205,883.00	1.00		107,845.00			98,038.00	1.00
Community Response Utility Awareness		464.77						464.77
Pre-Disaster Mitigation Plan		313,915.65						313,915.65
Fiscal Year 2006:								
Care Coordination Program Income		12,248.20		10,023.20				2,225.00
Annual Capital Transportation	88,270.84	312,109.27		38,836.32			49,434.52	312,109.27
Workforce Learning Link		7.27						7.27
Homeland Security	173,564.67	572.47		174,036.99				100.15
Sex Assault Nurse Exam		1,144.77						1,144.77
Work First NJ Grant:								
Temporary Assistance for Needy Families: Project I	2,502.49	1,224,761.53			12,309.44			1,239,573.46
Community Awareness and Publicity		685.20						685.20
Area Plan	5,717.00	80,751.24					5,717.00	80,751.24
Job Access and Reverse Commute:								
Route 10 Shuttle Project		1.30						1.30
Human Services Advisory Council		9.40				9.40		
New Jersey Senior Citizen Transportation	75,421.25	592,431.17		161,674.36			347,012.31	159,165.75
Personal Assistance Services Program:								
Project II - Cost Share Program		2,334.15						2,334.15
Alcoholism Services	575.49	6,968.47				7,543.96		
Special Child Health Services		105,478.90			1,378.10	89,857.00		17,000.00
Community Services Block Grant		241.55						241.55
Clean Communities Grant		25.84				25.84		
Insurance Fraud Reimbursement		1,340.92						1,340.92
Victim of Crime Assistance		76,268.95			56,080.89	132,349.84		
Human Services Homeless Population		33.07						33.07
Multi-Narco Task Force		42,710.46		42,710.46				
Tenant Resource Center		4,984.10						4,984.10
Body Armor Replacement:								
Prosecutor		14,039.00		14,039.00				
Youth Service		408.66		176.22				232.44
Family Court Program		10,546.25						10,546.25
Workforce Investment Board:								
Administration		35.37						35.37

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

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Sheet #5

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2006:								
Project Safe Neighborhood Program:								
Project II - Anti-Gang	$	$ 144.95	$	$ 144.95	$	$	$	$
Green Acres Projects:								
Branch Brook Park North Ward Center		51,369.50		51,283.50				86.00
West Side Park Improvements:								
Boys and Girls		8,450.00						8,450.00
Tri-City		8,450.00						8,450.00
West Side		8,450.00						8,450.00
United		8,450.00						8,450.00
Multi-Parks Improvements	145,516.80			101,145.74			44,371.06	
Local Arts Staffing		11,461.54						11,461.54
West Side Park Community Center Gymnasium		1,630.00						1,630.00
Public Archives and Records	707,173.34	2,448.85		687,174.36				22,447.83
Bloomfield Avenue Bridge - Branch Brook Park	69,685.66	0.40		69,650.08				35.98
Support Assistance for Individuals and Families		175,631.29						175,631.29
Comprehensive County Funding Allocation	132,454.11	13,764.08		89,378.58			46,486.81	10,352.80
MCJ/Amelior Foundation for West Side Park		245,000.00						245,000.00
Office of Emergency Management Training		5,000.00						5,000.00
COPS Law Enforcement Technical Program	83,043.00			83,043.00				
Smart Steps Program		36,915.00						36,915.00
Springfield Avenue Traffic	39,412.56	136,520.00		12,654.01				163,278.55
Domestic Violence Assessment Center	449.00	1,451.00					449.00	1,451.00
Law Enforcement Security		61,897.38		48,165.92				13,731.46
Local Law Enforcement Assistance Component		5,038.70		5,038.70				
County-Wide Pedestrian Safety Program		7,069.20						7,069.20
Fiscal Year 2007:								
Area Plan	79,092.96	15,300.95		75,216.96			3,880.00	15,296.95
Job Access and Reverse Commute:								
Route 10 Shuttle Project		0.46						0.46
Work First NJ Grant:								
Temporary Assistance for Needy Families	1,444,930.40	2,074,411.66		33,890.00	47,898.45	3,533,350.51		
New Jersey Senior Citizen Disabled Transportation		511,264.88					41,548.30	469,716.58
Alcoholism Services	1,190.20	14,299.58					1,190.20	14,299.58
Social Service Homeless		6,799.13						6,799.13
Special Child Health Services:								
Grant	6.05	30,756.55		6.05				30,756.55
Program Income		15,341.16			1,658.84			17,000.00
Subregional Transportation		3.09				3.09		
Right-to-Know:								
Project I		20,136.52		20,136.52				
Clean Communities Grant	1,222.52	162.06		1,222.52				162.06
Insurance Fraud Reimbursement		2,952.20						2,952.20
Essex and Union Counties Auto Theft Task Force		3,607.46						3,607.46
Multi-Narco Task Force		36,447.57						36,447.57
Essex County Local Arts Program	7,100.00			5,300.00			1,800.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

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Sheet #6

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2007:								
Municipal Alliance and Drug Abuse	$	$ 34,802.25	$	$	$	$	$	$ 34,802.25
Body Armor Replacement:								
Prosecutor		15,847.00		15,847.00				
Corrections		17.00		17.00				
Youth Services	13,750.00	423.00		13,750.00				423.00
County Environmental Health		19,570.37		16,569.37				3,001.00
Family Court Program		3,287.61				3,287.61		
Workforce Investment Board:								
Grant	187,696.00	663,067.16		850,692.16				71.00
Care Coordination Program		13,432.70		3,077.70				10,355.00
Annual Capital Transportation	930,974.80	1,600,149.71		152,604.34			763,731.46	1,614,788.71
Workforce Learning Link:								
Project II		324.00		324.00				
Homeland Security Program	134,469.04	1,436,768.21	243,199.00	702,861.76			806,632.05	304,942.44
Urban Area Security Initiative		27,200.77	145,654.00	30,353.94			37,896.62	104,604.21
Work First NJ Grant:								
Temporary Assistance for Needy Families	149,950.50	1,677,718.23		1,864.50	18,611.57		904.80	1,843,511.00
Sunday Court Arraignment		23,920.00						23,920.00
Community Awareness and Publicity		4,309.00						4,309.00
Green Acres Projects:								
Watsessing Park Conservancy		99,131.97		65,901.58			31,936.22	1,294.17
Branch Brook Park Alliance	51,170.20	325,745.00		50,870.20				326,045.00
Verona Park Improvements	18,401.60	60,410.40		18,401.60			8,235.00	52,175.40
Multi-Park Improvements	29,347.91	92,471.07		15,833.40				105,985.58
Public Archives and Records	38,067.00	205,599.66		235,350.62			6,365.93	1,950.11
Children's Interagency Coordinating		41,395.86						41,395.86
Pedestrian Safety Initiative		10,600.00						10,600.00
Solving Cold Case with DNA		144,852.52		103,454.00				41,398.52
Environmental Center for Pedestrian Safety	227,056.55	9,336.45		226,821.05				9,571.95
Carousel at Turtle Back Zoo	77,333.61			60,767.38				16,566.23
Recreational Nature Trails Program:								
Project II		4,586.00						4,586.00
Help America Vote Act		177,453.00						177,453.00
Sheriff's K-9 Unit		37.09		37.00				0.09
Historical Maps and Plans Storage		22.63						22.63
Department of Housing and Urban Development:								
EDI Special Purpose Grant:								
Project I		96,224.00		29,487.00			20,790.00	45,947.00
Project II		297,000.00						297,000.00
Low Income Home Energy Assistance								
Work First NJ Grant:								
Verification Activities:								
Project I		219,671.00						219,671.00
Project II		145,474.28				3,301.28		142,173.00
Disaster Liaison		361.00						361.00
Support Assistance Individual and Family		38,601.68						38,601.68

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

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Sheet #7

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2007:								
Comprehensive County Funding Allocation:								
Project I	$ 198,414.58	$ 112,515.69	$	$ 269,936.44	$	$	$ 32,348.95	$ 8,644.88
Project II	696,806.31	244,236.69		858,791.50			53,320.00	28,931.50
Smart Steps Program		64,200.00						64,200.00
Law Enforcement Security Enhancing Program		163,280.28		34,363.66				128,916.62
Paul Coverdell National Forensic Science:								
Project I	125.00	251.96		125.00				251.96
Project II		172.97				172.97		
City of Newark:								
Central Avenue Improvements	6,463,029.00			671,283.30			5,791,745.70	
Fiscal Year 2008:								
Personal Assistance Service Program	9,035.01	20,064.80		15,530.10				13,569.71
Area Plan	1,968,507.98	79,097.54		1,989,657.64			24,062.29	33,885.59
Job Access and Reverse Commute:								
Route 10 Shuttle Project	1,279.27	165,054.00	569,892.00	540,200.60			20,411.67	175,613.00
Work First NJ Grant:								
Temporary Assistance for Needy Families	4,379,685.90	4,550,819.64		5,881,192.96			1,008,244.60	2,041,067.98
New Jersey Senior Citizen Disabled Transportation	127,511.90	141,772.12		64,695.56				204,588.46
Alcoholism Services	475,973.36	27,070.32		441,643.41				61,400.27
Social Service Homeless	106,290.20	7,713.30		107,628.76			161.44	6,213.30
Special Child Health Services:								
Grant	5,150.07	607,103.85	782,595.00	983,013.59			3,878.68	407,956.65
Program Income		13,000.00						13,000.00
Case Management		215,338.60		167,991.12				47,347.48
Housing Opportunities for People with Aids	134.10	196.09		95.10			30.00	205.09
Community Services Block Grant	76,702.35	8,894.10		82,141.91			18.61	3,435.93
Subregional Transportation		88,694.55		88,667.43				27.12
Right-to-Know:								
Project I		20,419.00		20,419.00				
Clean Communities Grant	10,012.00	15,579.93		25,590.73				1.20
Insurance Fraud Reimbursement	1,520.88	98,290.32		1,520.88				98,290.32
Victim Assistance Project	5,980.00	286,480.63		5,980.00				286,480.63
Human Services Homeless Population	987.70	2,216.30		3,040.00				164.00
Tenant Resource Center	21.00	15,927.35		15,413.98			21.00	513.37
Respite Care:								
Grant	83,874.19	30,721.96		83,402.71				31,193.44
Program Income		4,083.62		4,083.62				
Essex County Local Arts Program	41,359.75	550.00		34,559.75			7,350.00	
Governor Council on Alcohol and Drug Abuse	521,976.48	20,488.54		503,177.79				39,287.23
Body Armor Replacement:								
Prosecutor		18,017.00		18,017.00				
Sheriff		20,886.19					20,886.00	0.19
Corrections	68,175.00	2.00		68,158.00				19.00
County Environmental Health	56,820.49	25,199.79		77,308.28				4,712.00
Community Justice Program	2,639.96	26,544.93		14,601.37				14,583.52

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

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Sheet #8

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2008:								
Family Court Program	$ 50,718.34	$ 1,061.33	$	$ 51,779.67	$	$	$	$
Substance Abuse Initiative		70,000.00		70,000.00				
Workforce Investment Board:								
Grant	430,170.01	920,205.33		506,855.41			248,763.00	594,756.93
Food Service Work Training Employment		0.04				0.04		
Essex County 911 Coordinator		25,000.00		25,000.00				
Care Coordination Program		273.80		51,484.26	53,922.55			2,712.09
Gang Suppression Initiative		85,880.00						85,880.00
Annual Transportation Program	780,588.76	610,046.66		756,042.17			24,499.40	610,093.85
Workforce Learning Link	20,134.65	203,889.39		198,290.15				25,733.89
Body Armor Replacement:								
Youth Services	11,550.00	374.00		11,550.00				374.00
State Homeland Security Program		1,941,118.00		416,267.99			200,758.00	1,324,092.01
Community Emergency Response Team	439.17	560.83		459.63				540.37
Sexual Assault Response Team:								
Nurse Examiner		521.68						521.68
Site Equipment Upgrades		1,870.00						1,870.00
Urban Area Security Initiative		247,527.31	748,765.00	82,441.31			133,708.00	780,143.00
Work First NJ Grant:								
Temporary Assistance for Needy Families	1,424,483.37	7,896,773.29		8,526,258.82			104,630.30	690,367.54
Summer Heat Program:								
Transportation		1.10				1.10		
Other		49,907.00				49,907.00		
Project Safe Neighborhoods Program	1,647.26	0.74		1,647.26				0.74
Green Acres Projects:								
South Mountain Reservation	72,733.00	727,267.00		770,033.00				29,967.00
West Side Park Rehabilitation:								
Project I	128,181.60	28,778.74		104,988.79			23,192.81	28,778.74
Project II	128,181.61	28,778.74		104,988.81			23,192.80	28,778.74
Riker Hill Park Improvements	7,183.48	371,900.00		2,704.50			4,478.98	371,900.00
Green Acres Projects:								
Eagle Rock Reservation:								
Project I	400,000.00			400,000.00				
Project II	400,000.00			400,000.00				
Essex County Open Space Acquisition		763,043.00		763,043.00				
West Side Park Locker Rooms		100,000.00						100,000.00
Public Archives and Records Infrastructure		24,590.97	500,000.00	449,259.32			75,331.65	
Law Enforcement Technology		935,300.00		192,074.75			420,343.00	322,882.25
Childrens' Interagency Coordinating		439,496.00		377,018.22				62,477.78
Recreation Trail Program		7,500.00						7,500.00
Farmers Market Nutrition	3,000.00			3,000.00				
Sheriffs K-9 Unit:								
Project I		1,900.00		333.50			1,566.50	
Project II - Citizen Donation		700.00		700.00				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #9

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2008:								
Universal Service Fund:								
Project II	$	$ 46,254.00	$	$ 46,254.00	$	$	$	$
Adolescent Pregnancy Prevention	1,000.00			1,000.00				
Traffic Signals		500,000.00		177,812.30			322,187.70	
Road Resurfacing	445,104.00			445,104.00				
Park Avenue Traffic Signal Improvement		615,000.00	69,744.00				646,253.60	38,490.40
Rehabilitation of Weequahic Park Road Bridge	2,000,000.00			1,988,009.48			11,990.52	
Hazmat Training		1,680.00						1,680.00
County Gang, Gun, Narcotics Task Force	1,738.00	37,446.01		1,738.00				37,446.01
Department of Environmental Protection:								
Essex County Park Plaza	1,500,000.00			1,500,000.00				
Multi-Park Improvements/Essex County Park Plaza	1,500,000.00			1,055,908.29			444,091.71	
Substance Abuse and Mental Health		585,659.24		229,623.21			18,705.07	337,330.96
Low Income Home Energy Assistance Program		49,229.00		49,229.00				
Disaster Liaison		2,500.00						2,500.00
Bloomfield Avenue Bridge	1,740,893.16	1,169,095.35		1,736,014.30				1,173,974.21
Local Arts Staffing Initiative Program		59.40						59.40
Cooperative Marketing		7,532.00		7,532.00				
Support Assistance for Individuals and Families	13,195.90	288,855.22		177,995.27				124,055.85
Justice Assistance Program		4.65				4.65		
Comprehensive County Funding		1,706,274.00	10,328.00	639,116.75			694,116.71	383,368.54
Essex County Youth Advisory		339,852.00		79,786.20			4,237.52	255,828.28
Juvenile Reentry Program		89,435.00		50,848.75				38,586.25
Megan's Law - Sex Offender	38,246.61	1,743.39		38,763.61				1,226.39
Local Law Enforcement Assistance	22,103.30	1,377.00		23,480.30				
Pandemic Influenza Preparedness		1,502.46		1,502.46				
Paul Coverdell Program		15,255.00		14,430.62			520.45	303.93
Area Plan			7,258,334.00	5,353,757.44			1,814,038.18	90,538.38
Summer Concert Series:								
Project I			19,037.00	19,037.00				
Project II			12,374.00					12,374.00
Personal Assistance Service Program		245,810.00		216,230.27			5,179.46	24,400.27
Fiscal Year 2009:								
American Recovery and Reinvestment Act:								
Area Plan			312,123.00	125,752.00			150,673.00	35,698.00
Social Service for the Homeless			1,063,445.00					1,063,445.00
Community Service Block Grant			1,738,732.00					1,738,732.00
Homeless Prevention			665,528.00					665,528.00
Food Stamp Program			506,412.00	506,412.00				
Roadway Resurfacing Program			10,739,136.00					10,739,136.00
Multi-Narco Task Force			195,813.00	175,824.00			1,956.41	18,032.59
Workforce Investment Board			2,302,462.00	512,201.54			1,020,764.72	769,495.74
Work First New Jersey			10,828,629.00	2,399,653.15			4,884,826.08	3,544,149.77
Human Services Advisory Council			67,859.00	67,859.00				
Homeless Related Services			282,208.00	282,208.00				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #10

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
New Jersey Senior Citizen Disabled Transportation	$	$	$ 2,410,809.00	$ 1,198,033.42	$	$	$ 1,700.68	$ 1,211,074.90
Alcoholism Services			1,418,926.00	1,143,912.39			218,704.11	56,309.50
Social Service Homeless			2,658,612.00	2,426,321.20			185,229.35	47,061.45
Special Child Health Services:								
Case Management			256,079.00	3,585.89			5,659.62	246,833.49
Housing Opportunities for People with Aids			40,000.00	40,000.00				
Community Services Block Grant			1,008,357.00	737,908.92			127,683.00	142,765.08
Subregional Transportation			104,661.00	24,037.55				80,623.45
Right-to-Know			20,419.00	7,688.69				12,730.31
Clean Communities Grant			54,934.00	41,696.16			6,715.53	6,522.31
Insurance Fraud Reimbursement			249,457.00	128,903.22				120,553.78
Essex and Union Counties Auto Theft Task Force			151,814.00	139,304.69				12,509.31
Human Services Homeless Population			227,889.00	198,846.14			18,500.00	10,542.86
Multi-Narco Task Force			246,342.00	236,848.00				9,494.00
Tenant Resource Center			82,450.00	81,786.16				663.84
Respite Care:								
Grant			598,527.00	467,534.88			67,914.42	63,077.70
Program Income			26,678.00	21,220.97			3,380.10	2,076.93
Essex County Local Arts Program:								
Project I			117,418.00	83,183.50			34,234.50	
Project II			103,604.00					103,604.00
Governor Council on Alcohol and Drug Abuse			963,175.00	323,916.01			620,850.72	18,408.27
Body Armor Replacement:								
Prosecutor			15,759.00	1,002.10				14,756.90
Sheriff			35,751.00				10,551.25	25,199.75
Corrections			56,420.00	38,475.00			17,550.00	395.00
Youth Services			10,930.00					10,930.00
County Environmental Health			335,116.00	276,867.47			55,250.59	2,997.94
Community Justice Program			80,000.00	38,429.31			400.00	41,170.69
Family Court Program			240,293.00	164,766.76		1.39	170.58	75,354.27
Child Advocacy Center			334,750.00	319,498.00				15,252.00
Workforce Investment Board			2,270,577.00	587,530.62			661,999.34	1,021,047.04
Care Coordination:								
Program Income			90,390.00	26,733.37				63,656.63
Annual Transportation Program:								
Project I			5,555,000.00	4,296,575.14			486,134.32	772,290.54
Project II			7,126,000.00					7,126,000.00
Workforce Learning Link			293,724.00	173,574.76			16,000.00	104,149.24
State Homeland Security Program:								
Project I			208,201.00	148,046.00				60,155.00
Project II			1,768,552.00					1,768,552.00
Sexual Assault Response Team:								
Nurse Examiner:								
Project I	141.36	50,501.14		46,916.94				3,725.56
Project II			67,655.00	13,035.00				54,620.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #11

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
Work First NJ Grant:								
Temporary Assistance for Needy Families:								
Case Management	$	$	$ 15,299,006.00	$ 6,243,517.24	$	$	$ 1,219,982.96	$ 7,835,505.80
Sunday Court Arraignment			23,920.00					23,920.00
Urban Area Security Initiative			378,199.00	109,580.00				268,619.00
Summer Heat Program:								
Transportation			90,000.00	70,140.00				19,860.00
Other			32,600.00	85.00				32,515.00
Project Safe Neighborhoods Program:								
Project I			48,937.00	37,003.00				11,934.00
Project II			138,364.00	128,427.55				9,936.45
Project III			40,483.00	38,326.24				2,156.76
Green Acres Projects:								
Multi Parks Improvements			2,900,000.00	1,820,124.55			40,557.31	1,039,318.14
Branch Brook Park Rehabilitation:								
Project I			200,000.00					200,000.00
Project II			400,000.00	400,000.00				
Project III			200,000.00	200,000.00				
Turtle Back Zoo Improvements			400,000.00	400,000.00				
Glenfield Park Improvements			1,100,000.00	814,171.67			70,649.29	215,179.04
Independence Park Improvements			400,000.00				341,700.00	58,300.00
Eagle Rock Reservation Improvements			800,000.00					800,000.00
Yanticaw Park Improvements			3,000,000.00	1,597,029.21			1,320,419.04	82,551.75
Monte Irvin Orange Park Improvements			800,000.00	753,898.70			46,101.30	
Congressional Earmark Program			359,300.00	22,378.79			39,087.80	297,833.41
Law Enforcement Technology			900,000.00					900,000.00
Logistics and Commodities Distribution Plan			33,685.00	24,086.09				9,598.91
Vote by Mail			12,000.00	11,245.00				755.00
Farmers Market Nutrition Program			3,000.00	3,000.00				
Emergency Operations Center			250,000.00					250,000.00
Roadway Resurfacing			1,197,798.00	1,192,244.83			5,553.17	
Shelter Plus Care Program:								
Project I			1,295,495.00					1,295,495.00
Project II			875,452.00					875,452.00
Project III			66,000.00	15,000.00			45,000.00	6,000.00
Senior Citizen and Disabled Transportation Program			4,675.00					4,675.00
Bulletproof Vest Partnership Program			16,470.00				6,750.00	9,720.00
Waste Water Management Plan			100,000.00					100,000.00
Victim and Witness Advocacy Fund:								
Project I			226,777.00	180,325.00				46,452.00
Project II			169,080.00	84,826.04				84,253.96
Essex County Witness Relocation Program			150,000.00					150,000.00
Low Income Home Energy Assistance Program			46,254.00	46,254.00				
Disaster Liaison Grant			2,500.00					2,500.00
Emergency Preparedness			2,500.00	2,445.13				54.87
Local Public Health Emergency Response to H1N1			30,000.00					30,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #12

	Balance Dec. 31, 2008						Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Expended	Refunds	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
Local Arts Staffing Initiative Program	$	$	$ 34,167.00	$ 34,167.00	$	$	$	$
Cooperative Marketing			11,200.00					11,200.00
Support Assistance for Individuals and Families			690,507.00	389,759.29			10,172.50	290,575.21
Prisoner Reentry Demonstration Project			150,000.00	13,418.15			2,600.00	133,981.85
Comprehensive County Fund Allocation			1,716,820.00				193,158.00	1,523,662.00
Juvenile Detention Alternatives Initiative			160,000.00	66,820.76			14,434.45	78,744.79
Kip's Castle Park Carriage House			50,000.00					50,000.00
Click It or Ticket			4,000.00	4,000.00				
Speed/Aggressive Driving			4,000.00	4,000.00				
Law Enforcement Security Enhancement Program:								
Project I			119,000.00	89,460.87				29,539.13
Project II			119,000.00	90,377.58				28,622.42
Law Enforcement Assistance Component			45,087.00	45,087.00				
Summer Internship Program			15,173.00	14,194.88				978.12
Paul Coverdell Program			60,000.00				2,000.00	58,000.00
Central Avenue Construction Funds for the Oranges			12,172,266.00	1,111,261.33			8,452,982.92	2,608,021.75
Fiscal Year 2010:								
Alcoholism Services			1,395,851.00					1,395,851.00
Governor Council on Alcohol and Drug Abuse			963,175.00					963,175.00
	$ 34,711,462.14	$ 54,830,167.45	$ 118,083,495.00	$ 81,508,635.38	$ 231,343.25	$ 6,723,027.25	$ 36,177,645.65	$ 83,447,159.56
Reference	A	A	Below	Below	A-4	Below	A	A

	Ref.			
Federal and State Grants	A-3	$ 117,805,876.00	$	$
Essex County Matching Funds	A-4	277,619.00		
Cash Disbursed	A-4		80,661,413.83	
Due to State of New Jersey	A-16			6,590.28
Due to General Capital Fund	A-17		847,221.55	
Receivable Cancelled	A-20			6,716,436.97
	Above	$ 118,083,495.00	$ 81,508,635.38	$ 6,723,027.25

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - UNAPPROPRIATED
FEDERAL AND STATE GRANT FUND

A-22

Program	Balance Dec. 31, 2008	Collections	Applied to Grants Receivable	Cancelled	Balance Dec. 31, 2009
Respite Care Program:					
Grant Funds	$ 42,721.00	$	$ 42,721.00	$	$
Program Income	34,803.21				34,803.21
Personal Attendant Service Program	50.09				50.09
Special Child Health Services - Model Waiver Program Income	20,100.00				20,100.00
Social Services Block Grant	14,188.00				14,188.00
Personal Assistance Grant	2,206.00				2,206.00
Care Coordination Program Income	105,485.91				105,485.91
Domestic Violence	774.00	660.00			1,434.00
New Jersey Shares Program	16,995.00	2,945.00			19,940.00
Essex County Abbott Preschool	15,519.00				15,519.00
Temporary Assistance for Needy Families	186,225.00				186,225.00
Domestic Violence Assessment Center	5,233.50				5,233.50
Body Armor Replacement:					
Prosecutor	15,761.99		15,759.00		2.99
Corrections	56,422.36		56,420.00		2.36
Youth Services	10,932.95		10,930.00		2.95
Sheriff	35,754.11		35,751.00		3.11
Community Service Block Grant	20.00				20.00
Essex County Environmental Health Grant	9,741.00				9,741.00
Job Access and Reverse Commute	9,760.74				9,760.74
Human Services Advisory Council	1,000.00				1,000.00
Citizen Emergency Response Team	1,000.00			1,000.00	
Workforce Investment Act	4,335.00				4,335.00
New Jersey Senior Citizen Disability Transportation	4,675.02		4,675.00		0.02
Children's Interagency Administration Funds		219,852.00			219,852.00
Over the Limit Under Arrest		6,000.00			6,000.00
Branch Brook Park		200,000.00			200,000.00
Drunk Driving Enforcement Fund		4,138.81			4,138.81
	$ 593,703.88	$433,595.81	$166,256.00	$ 1,000.00	$ 860,043.69
Reference	A	A-4	A-20	A-16	A

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS

B-1

	Ref.	Pension Trust Fund		Other Trust Fund	
Balance December 31, 2008	B		$ 839,002.35		$ 36,178,206.99
Increased by:					
Investment Fund	B-3	$4,580,069.82		$	
Grants Receivable:					
Community Development Program	B-5			12,422,815.29	
Taxes Receivable	B-6			14,639,396.89	
Other Accounts Receivable	B-7			582,988.92	
Due to Current Fund	B-8	2,607.84			
Payroll Deductions Payable	B-10			43,629,390.28	
Due to U.S. Department of Housing and Urban Development	B-11			385.42	
Employees' Retirement System	B-13	799,562.70			
Community Development Programs	B-14			1,135,959.64	
State Unemployment Insurance Fund	B-15			585,765.53	
Workers' Compensation Claims Fund	B-16			1,894,993.18	
Dedicated Funds:					
Constitutional Offices	B-17			608,407.19	
Law Enforcement Trust Funds	B-18			2,075,759.89	
Federal Equitable Sharing Program	B-19			299,030.38	
Various Parks, Recreational and Cultural Affairs Programs	B-20			228,317.63	
Open Space Trust Fund	B-21			72,599.75	
Other Trust Funds	B-22			2,629,418.48	
			5,382,240.36		80,805,228.47
			6,221,242.71		116,983,435.46
Decreased by:					
Disbursements per Schedule	B-2		5,589,015.90		83,987,680.35
Balance December 31, 2009	B		$ 632,226.81		$ 32,995,755.11

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	Ref.	Pension Trust Fund	Other Trust Fund
Other Accounts Receivable	B-7	$ 103.74	$ 633,007.76
Interfunds Payable	B-8	1,232.97	37,581.00
Accounts Payable	B-9	39,905.00	
Payroll Deductions Payable	B-10		43,929,394.17
Bid Deposits	B-12		78,211.17
Employees' Retirement System:			
Pension Payments	B-13	5,534,766.24	
Other Expenses	B-13	13,007.95	
Community Development Programs	B-14		13,135,933.21
State Unemployment Insurance Fund	B-15		1,009,666.16
Workers' Compensation Claims Fund	B-16		1,881,556.95
Dedicated Funds - Constitutional Offices	B-17		430,174.25
Law Enforcement Trust Funds	B-18		2,227,223.01
Federal Equitable Sharing Program	B-19		312,659.94
Various Parks, Recreational and Cultural Affairs Programs	B-20		480,041.38
Open Space Trust Fund	B-21		16,956,250.80
Other Trust Funds	B-22		2,875,980.55
	B-1	$5,589,015.90	$83,987,680.35

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INVESTMENT FUND
EMPLOYEES' RETIREMENT SYSTEM

B-3

	Ref.		
Balance December 31, 2008	B		$ 6,724,255.24
Increased by:			
Investment Income Reinvested		$ 228,864.45	
Gains from Disposition of Assets		47,456.80	
	B-13		276,321.25
			7,000,576.49
Decreased by:			
Redemptions	B-1	4,580,069.82	
Losses from Disposition of Assets	B-13	2,894.00	
Investment Charges	B-13	610.76	
			4,583,574.58
Balance December 31, 2009	B		$ 2,417,001.91

Analysis of Balance

Merrill Lynch:	
Cash and Money Market Accounts	$ 118,001.91
Investment Portfolio (At Cost)	2,299,000.00
	$ 2,417,001.91

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

ACCRUED INTEREST RECEIVABLE - BOND FUNDS
EMPLOYEES' RETIREMENT SYSTEM

B-4

	Ref.	
Balance December 31, 2008	B	$ 35,850.00
Increased by:		
Accrued Interest Earned	B-13	7,167.00
		43,017.00
Decreased by:		
Accrued Interest Collected	B-13	35,850.00
Balance December 31, 2009	B	$ 7,167.00

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-5

	Ref.	Total	Operating Programs: Community Development	Operating Programs: Recovery	Home Programs	Loan Revolving Program
Balance December 31, 2008	B	$ 57,802,839.99	$ 14,224,086.96	$	$ 7,651,998.17	$ 35,926,754.86
Increased by:						
2009 Grants	B-14	12,430,337.00	6,514,557.00	1,647,529.00	4,268,251.00	
		70,233,176.99	20,738,643.96	1,647,529.00	11,920,249.17	35,926,754.86
Decreased by:						
Collections	B-1	12,422,815.29	9,813,073.33		2,609,741.96	
Balance December 31, 2009	B	$ 57,810,361.70	$ 10,925,570.63	$ 1,647,529.00	$ 9,310,507.21	$ 35,926,754.86

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-6

	Balance Dec. 31, 2008	2009 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Decrease	Balance Dec. 31, 2009
Township of Belleville	$	$ 553,526.84	$ 1,404.09	$ 554,930.93	$
Township of Bloomfield	1,504.80	785,556.45	654.53	787,061.25	654.53
Borough of Caldwell	595.78	173,799.12	246.93	174,394.90	246.93
Township of Cedar Grove	3,041.38	374,657.20	1,145.88	377,698.58	1,145.88
City of East Orange	2,700.93	525,553.00	2,791.93	528,253.93	2,791.93
Borough of Essex Fells		128,329.71	145.43	128,329.71	145.43
Township of Fairfield		460,791.27	1,580.47	462,371.74	
Borough of Glen Ridge		235,286.09	349.64	235,286.09	349.64
Township of Irvington	873.72	454,121.28	915.23	455,910.23	
Township of Livingston	6,526.31	1,209,538.43	647.43	1,216,064.74	647.43
Township of Maplewood		586,099.33	62.97	586,162.30	
Township of Millburn		1,360,430.38	4,604.80	1,365,035.18	
Township of Montclair	6,135.62	1,101,660.90	2,091.82	1,107,796.52	2,091.82
City of Newark	100,510.67	2,814,618.44	46,637.68	2,915,129.11	46,637.68
Borough of North Caldwell	914.84	267,156.98	2,352.17	268,071.82	2,352.17
Township of Nutley	2,422.60	647,572.25	1,740.41	649,994.85	1,740.41
City of Orange Township		275,417.96	182.25	275,600.21	
Borough of Roseland	555.51	294,114.50	573.46	294,670.01	573.46
Township of South Orange Village		423,946.17	77.61	424,023.78	
Township of Verona	1,133.98	386,242.52	1,225.21	387,376.50	1,225.21
Township of West Caldwell		384,545.14	1,939.40	384,545.14	1,939.40
Township of West Orange	3,653.32	1,057,036.05	3,949.64	1,060,689.37	3,949.64
	$130,569.46	$ 14,500,000.01	$ 75,318.98	$ 14,639,396.89	$ 66,491.56
Reference	B	B-21	B-21	B-1	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-7

	Ref.	Pension Trust Fund	Other Trust Funds			
			Total	Restitution Fees	Utilities Authority	Dedicated Funds
Balance December 31, 2008	B	$ 13,778.52	$ 7,481.28	$ 4,965.91	$	$ 2,515.37
Increased by:						
Internal Revenue Service:						
Federal Withholding Overpayment	B-2	103.74				
Essex County Utilities Authority:						
Payroll Fund Advances	B-2		633,007.76		633,007.76	
Fees:						
Board of Taxation	B-17		4,980.45			4,980.45
		13,882.26	645,469.49	4,965.91	633,007.76	7,495.82
Decreased by:						
Collections	B-1		582,988.92		580,473.55	2,515.37
Essex County Utilities Authority:						
Reserve Applied	B-22		25,456.34		25,456.34	
			608,445.26		605,929.89	2,515.37
Balance December 31, 2009	B	$ 13,882.26	$ 37,024.23	$ 4,965.91	$ 27,077.87	$ 4,980.45

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS PAYABLE

B-8

	Ref.	Pension Trust Fund Current Fund	Other Trust Fund Capital Fund
Balance December 31, 2008	B	$ 2,923.23	$
Increased by:			
Interest Earned on Investments	B-1	2,607.84	
Open Space Trust Fund Expenditures Paid by General Capital Fund in Error	B-21		37,581.00
		5,531.07	37,581.00
Decreased by:			
Settlements	B-2	1,232.97	37,581.00
Balance December 31, 2009	B	$ 4,298.10	$ -

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

ACCOUNTS PAYABLE

B-9

	Ref.	Pension Trust Fund
Balance December 31, 2008	B	$ 39,905.00
Decreased by:		
Payments	B-2	39,905.00
		$ -

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-10

	Ref.		Other Trust Fund
Balance December 31, 2008	B		$ 2,517,065.07
Increased by:			
Refunds		$ 6,995.72	
County Payroll Withholdings		43,622,394.56	
	B-1		43,629,390.28
			46,146,455.35
Decreased by:			
Payroll Deductions	B-2		43,929,394.17
Balance December 31, 2009	B		$ 2,217,061.18

Analysis of Balance	
Public Employees' Retirement System:	
Regular Pension	$ 1,025,825.43
Supplemental Annuity	412.50
Police and Firemen's Retirement System:	
Regular Pension	1,166,311.69
Supplemental Annuity	1,194.23
Deferred Compensation	3,347.06
U.S. Savings Bonds	10,467.49
Union Dues	(451.31)
Garnishee	319.04
Life Insurance	(2.00)
Supplemental Health Care	9,637.05
	$ 2,217,061.18

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

DUE TO U.S. DEPARTMENT OF HOUSING
AND URBAN DEVELOPMENT

B-11

	Ref.	
Balance December 31, 2008	B	$ 11,830.01
Increased by:		
2009 Interest Earned on Loan Repayment Programs	B-1	385.42
Balance December 31, 2009	B	$ 12,215.43

BID DEPOSITS

B-12

	Ref.	
Balance December 31, 2008	B	$ 89,439.42
Decreased by:		
Payments	B-2	78,211.17
Balance December 31, 2009	B	$ 11,228.25

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-13

	Ref.	Total	General Pension Fund	Annuity Fund	Legal Actuarial and Accounting Fund	Liquidity Fund	Employee Contribution Fund
Balance December 31, 2008	B	$ 7,570,057.88	$ 6,763,616.17	$ 191,957.77	$ 96,180.70	$ 510,550.38	$ 7,752.86
Increase							
Annuity Collections		783,121.61		783,121.61			
Reimbursements		9,008.64				9,008.64	
Employee Contributions		7,432.45					7,432.45
	B-1	799,562.70		783,121.61		9,008.64	7,432.45
Earnings on Investments		228,864.45	228,864.45				
Gain from Disposition of Investments		47,456.80	47,456.80				
	B-3	276,321.25	276,321.25				
Accrued Interest Earned - Dedicated Bond Fund	B-4	7,167.00	7,167.00				
		8,653,108.83	7,047,104.42	975,079.38	96,180.70	519,559.02	15,185.31
Decrease							
Pension Payments	B-2	5,534,766.24	4,781,462.02	753,304.22			
Other Expenses	B-2	13,007.95				5,255.09	7,752.86
Loss from Disposition of Investments	B-3	2,894.00	2,894.00				
Investment Charges	B-3	610.76	610.76				
Prior Year Accrued Interest Adjustment	B-4	35,850.00	35,850.00				
		5,587,128.95	4,820,816.78	753,304.22		5,255.09	7,752.86
Balance December 31, 2009	B	$ 3,065,979.88	$ 2,226,287.64	$ 221,775.16	$ 96,180.70	$ 514,303.93	$ 7,432.45

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-14

	Balance Dec. 31, 2008		Increase			Transfers		Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Grants	Other	Decrease	From	To	Encumbered	Unencumbered
Operating Programs									
Community Development Programs:									
Prior Years	$ 9,742,894.07	$ 3,944,910.58	$	$	$ 7,481,873.50	$2,281,186.00	$3,747,266.00	$ 2,827,489.98	$ 1,912,361.17
Current Year			5,054,153.00		1,263,051.84	1,476,000.00		3,852,759.09	1,414,342.07
Recovery Program:									
Current Year			1,647,529.00		154,000.00			1,328,777.00	164,752.00
Emergency Shelter Programs									
Prior Years	360,706.02	15.36			345,461.38			15,244.64	15.36
Current Year			270,248.00		10,000.02			260,247.98	
Home Programs									
Prior Years	553,163.97	7,715,487.96	12,061.00		2,552,136.61			2,077,100.98	3,651,475.34
Current Year			4,256,190.00		62,634.48			26,500.00	4,167,055.52
Owner-Occupied Rehabilitation Program									
Prior Years		9,927.89					9,920.00		7.89
Current Year			1,190,156.00		108,314.70				1,081,841.30
Loan Repayment Programs									
Service Agency Improvement Fund		591.92							591.92
Home Repair	918,321.84	2,913,127.34		9,220.00	910,682.68			483,012.16	2,446,974.34
Owner-Occupied Rehabilitation Program	85,116.00	32,047.44		270,972.00	247,778.00			129,671.00	10,686.44
General Repair	1,192.50	145,401.93		840,339.68				1,192.50	985,741.61
Section 108 Revolving Loan		35,928,626.50							35,928,626.50
Section 108 Repayment		25,860.91							25,860.91
Program Income		1,090,333.53		15,427.96					1,105,761.49
	$11,661,394.40	$51,806,331.36	$12,430,337.00	$1,135,959.64	$13,135,933.21	$3,757,186.00	$3,757,186.00	$11,001,995.33	$52,896,093.86
Reference	B	B	B-5	B-1	B-2	Contra	Contra	B	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR
STATE UNEMPLOYMENT INSURANCE FUND

B-15

	Ref.		
Balance December 31, 2008	B		$ 569,583.17
Increased by:			
Payroll Deductions		$ 585,099.64	
Interest on Investments		665.89	
	B-1		585,765.53
			1,155,348.70
Decreased by:			
Payments	B-2		1,009,666.16
Balance December 31, 2009	B		$ 145,682.54

RESERVE FOR
WORKERS' COMPENSATION CLAIMS FUND

B-16

	Ref.		
Balance December 31, 2008	B		$ 119,030.11
Increased by:			
Budget Appropriations		$1,881,659.88	
Refunds, Subrogations and Recoveries		13,333.30	
	B-1		1,894,993.18
			2,014,023.29
Decreased by:			
Claims		1,709,345.45	
Management Fees		172,211.50	
	B-2		1,881,556.95
Balance December 31, 2009	B		$ 132,466.34

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-17

	Balance Dec. 31, 2008				Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Board of Taxation	$ 40,580.00	$ 242,519.74	$ 265,143.49	$ 97,181.40	$ 210,779.00	$ 240,282.83
Register of Deeds and Mortgages	164,413.58	1,358,965.64	217,734.50	186,137.39	39,945.47	1,515,030.86
County Clerk		47,588.78	30,376.21	50,328.83	2,500.00	25,136.16
Surrogate's Court	85.00	339,265.73	100,133.44	96,526.63	3,045.47	339,912.07
	$ 205,078.58	$ 1,988,339.89	$ 613,387.64	$ 430,174.25	$ 256,269.94	$ 2,120,361.92
Reference	B	B	Below	B-2	B	B

	Ref.	
Collections	B-1	$ 608,407.19
Other Accounts Receivable	B-7	4,980.45
	Above	$ 613,387.64

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR LAW ENFORCEMENT TRUST FUNDS
(N.J.S.A. 2C:64-6.7)

B-18

	Balance Dec. 31, 2008				Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Seized Asset Funds	$	$ 4,283,087.06	$ 1,405,113.49	$ 2,182,669.87	$ 10,563.00	$ 3,494,967.68
Prosecutor's Office	84,403.00	303,068.68	944,290.73	447,749.28	106,608.19	777,404.94
Metro North Task Force		52,764.19	23,854.85	8,975.70		67,643.34
Sheriff's Office	280.00	269,642.52	82,607.17		3,280.00	349,249.69
Sheriff Modernization	95,454.06	90,787.65	76,093.65	96,830.50	151,168.22	14,336.64
Sheriff Outside Employment		38,364.44	589,919.00	537,116.66		91,166.78
County Corrections		188.26				188.26
	$ 180,137.06	$ 5,037,902.80	$ 3,121,878.89	$ 3,273,342.01	$ 271,619.41	$ 4,794,957.33
Reference	B	B	Below	Below	B	B

	Ref.		
Collections	B-1	$ 2,075,759.89	$
Expenditures	B-2		2,227,223.01
Interfund Transfers	Contra	1,046,119.00	1,046,119.00
	Above	$ 3,121,878.89	$ 3,273,342.01

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-19

	Balance Dec. 31, 2008				Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Prosecutor's Office:						
Department of Treasury	$ 1,856.50	$ 379,529.76	$ 119,576.05	$	$	$ 500,962.31
Department of Justice		97,297.52	49.09			97,346.61
	1,856.50	476,827.28	119,625.14			598,308.92
Sheriff's Office:						
Department of Treasury	184,051.90	327,104.38	179,303.87	301,271.25	129,823.04	259,365.86
Department of Justice		61,532.93	101.37	11,388.69	1,190.00	49,055.61
	184,051.90	388,637.31	179,405.24	312,659.94	131,013.04	308,421.47
	$ 185,908.40	$ 865,464.59	$ 299,030.38	$ 312,659.94	$ 131,013.04	$ 906,730.39
Reference	B	B	B-1	B-2	B	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL
AND CULTURAL AFFAIRS PROGRAMS

B-20

	Balance Dec. 31, 2008				Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Highlawn Pavilion - Improvement at Eagle Rock Reservation	$ 17,750.50	$ 257,312.87	$ 49,726.98	$244,565.74	$ 3,730.00	$ 76,494.61
Cultural Affairs	4,013.00	19,780.57	49,745.22	48,658.00		24,880.79
Recreation Programs	625.00	12,632.64	40,384.00	22,999.15	15,525.00	15,117.49
Turtle Back Zoo - Gifts and Donations		4,815.35	8,611.05	3,435.34	1,566.66	8,424.40
Parks Maintenance		4,205.78				4,205.78
Security Deposits - Riker Hill Rentals		14,621.65	817.38	344.25		15,094.78
Parks - Golf Beautification	11,393.48	130,994.88	79,033.00	160,038.90	25,601.65	35,780.81
	$ 33,781.98	$ 444,363.74	$ 228,317.63	$480,041.38	$ 46,423.31	$ 179,998.66
Reference	B	B	B-1	B-2	B	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-21

	Ref.			
Balance December 31, 2008	B			$16,803,876.85
Increased by:				
Interest Earned on Deposits	B-1		$ 72,599.75	
2009 Tax Levy	B-6	$14,500,000.01		
Added and Omitted Taxes Per Chapter 397, P.L. 1941	B-6	75,318.98		
			14,575,318.99	
				14,647,918.74
				31,451,795.59
Decreased by:				
Expenditures	B-2		16,956,250.80	
Due to General Capital Fund	B-8		37,581.00	
				16,993,831.80
Balance December 31, 2009:				
Encumbered	B		6,864,140.14	
Unencumbered	B		7,593,823.65	
				$14,457,963.79

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-22

	Balance Dec. 31, 2008				Balance Dec. 31, 2009	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Intoxicated Driver's Resource Center	$ 455.75	$ 405,475.46	$ 167,887.00	$ 148,720.84	$	$ 425,097.37
Environmental Quality and Enforcement Fund	20,269.66	134,413.51	87,769.65	56,944.65	15,676.69	169,831.48
Weights and Measures		48,261.31	21,332.50	50,000.00		19,593.81
Prisoners' Benefit Funds	138,737.79	773,522.21	2,327,938.44	2,620,315.06	375,487.27	244,396.11
Office of the Handicapped		9.37				9.37
Patients' Welfare Fund - Hospital Center	1,954.53	334.45			1,954.53	334.45
Special Masters		0.62				0.62
Essex County Youth Services		90.21	50.00			140.21
Auto Theft Penalties		44,539.85	24,440.89			68,980.74
Drunk Driving Enforcement Fund		6,049.23				6,049.23
Essex County Utilities Authority		25,456.34		25,456.34		
	$ 161,417.73	$ 1,438,152.56	$ 2,629,418.48	$ 2,901,436.89	$ 393,118.49	$ 934,433.39
Reference	B	B	B-1	Below	B	B

	Ref.	
Payments	B-2	$ 2,875,980.55
Other Accounts Receivable	B-7	25,456.34
	Above	$ 2,901,436.89

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	Ref.		
Balance December 31, 2008	C		$ 10,674,634.64
Increased by Receipts:			
Premium on Sale of Bond Anticipation Notes	C-1	$ 1,498,860.00	
Due from Current Fund	C-5	1,639,199.84	
Due from Federal and State Grant Fund	C-6	458,746.71	
Due from General Trust Fund	C-7	37,581.00	
Capital Lease Program Funds Receivable	C-8	4,181,398.31	
Grants Receivable	C-9	4,500,000.00	
Loans Receivable	C-10	39,202.54	
Fees Receivable	C-11	183,384.00	
Due to Current Fund	C-19	55,882.05	
Bond Anticipation Notes Issued	C-22	25,010,385.05	
			37,604,639.50
			48,279,274.14
Decreased by Disbursements:			
Due from Federal and State Grant Fund	C-6	468,021.71	
Improvement Authorizations	C-14	30,980,347.77	
Due to Current Fund	C-19	1,139,670.75	
Capital Lease Program	C-20	1,951,692.99	
Bond Anticipation Notes Redeemed	C-22	136,385.05	
			34,676,118.27
Balance December 31, 2009	C		$ 13,603,155.87

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2009

C-3

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Allegiance Community Bank:			
Account #2000002747	$ 10,075.28	$	$ 10,075.28
Banco Popular:			
Account #0100042958	10,038.87	10,038.87	
Bank of America:			
Account #0095-01421-2579	25,409.55		25,409.55
Capital One Bank:			
Account #4164001176	5,173,949.10	5,173,949.10	
Crown Bank:			
Account #218002453	10,099.87		10,099.87
Garden State Community Bank:			
Account #562065902	10,017.83	10,017.83	
JP Morgan Chase:			
Account #777-552604	10,032.51	10,032.51	
Millennium Bank:			
Account #2658	10,025.05		10,025.05
PNC Bank:			
Account #80-0977-9475	3,726,703.36	3,726,703.36	
Sovereign Bank:			
Account #1066027218	35,042.56		35,042.56
TD Bank:			
Account #37678922	17,900.56		17,900.56
Wachovia Bank:			
Account #2000011652296	5,032,919.56		5,032,919.56
	14,072,214.10	8,930,741.67	5,141,472.43
Less: Outstanding Checks	469,040.44	455,627.84	13,412.60
Other Adjustments	17.79	17.79	
	469,058.23	455,645.63	13,412.60
	$ 13,603,155.87	$ 8,475,096.04	$ 5,128,059.83

Reference C-2

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #1

	Ordinance Number	Balance Dec. 31, 2008	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2009
Improvement Authorizations										
Acquisition of Microfilm and Equipment	3491/85-51	$ 11,908.79	$	$	$	$	$	$	$	$ 11,908.79
Improvements to the Parks Administration Building	92-39	21,531.03								21,531.03
Multi-Purpose:	94-04									
f. Roadway Resurfacing	07-26	427,416.05			427,414.04					2.01
Multi-Purpose:	94-11/98-26									
a. Weequahic Golf Course Renovation		5,500.00								5,500.00
Rehabilitation of Riverbank Park Soccer/Football Field	94-12	3,399.95								3,399.95
Improvements to Parks Administration Building	96-16	1.10						1.10		
Multi-Purpose:	96-19/98-26									
a. Improvements to Movable Bridges		35,000.00			8,750.00					26,250.00
Multi-Purpose:	97-30									
b. Improvements to Movable Bridges		115,141.47								115,141.47
Multi-Purpose:	98-27									
g. Parks Rehabilitation Program		8,910.49			8,900.00					10.49
County College Capital Improvements	99-06	240.78			214.80			25.98		
Multi-Purpose:	99-15									
b. Improvement of Bridges, Culverts and Storm Water Drainage Facilities		56,427.79								56,427.79
d. Improvements to Various Buildings		26,335.09			6,722.60					19,612.49
e. Improvements to Hall of Records and Courts		95,522.38			30,000.00					65,522.38
f. Highway Rehabilitation Program		2,922.21			2,920.51			1.70		
g. Parks Rehabilitation Program		119,989.06			45,780.50					74,208.56
j. Rehabilitation, Replacement or Restoration of Various County Buildings	07-27	130,202.40			129,869.00					333.40
County College Capital Improvements	00-12	359.81			356.39			3.42		
Improvements at Turtle Back Zoo	01-06	834.21								834.21

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #2

	Ordinance Number	Balance Dec. 31, 2008	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2009
Improvement Authorizations										
County College Capital Improvements	01-08	$ 0.33	$	$	$	$	$	$ 0.33	$	$
County College Capital Improvements	01-11	0.68						0.68		
County College Capital Improvements	01-12	36.15						36.15		
Multi-Purpose:	01-13									
a. Improvements to Various Buildings		131,624.88								131,624.88
b. Improvements to the Hall of Records and Court Complex		93,974.73			93,972.48					2.25
c. Hazardous Material and Chemical Control Program		45,126.65			45,078.12					48.53
Improvements at Various County Parks	01-14	1,257.84								1,257.84
Multi-Purpose:	01-16									
a. Improvement of Bridges, Culverts and Storm Water Drainage Facilities		59,295.82			2,849.10					56,446.72
b. Traffic Signal and Sign Improvements		144,285.67								144,285.67
c. Highway Rehabilitation Program		36,116.36			8,082.00				379,199.84	407,234.20
Improvements of the Essex County College	02-04	1,021,525.45			855,281.93					166,243.52
Improvements to the Traffic Signal Equipment at the Intersection of Eagle Rock Avenue and Prudential Drive in the Borough of Roseland	02-13	25,000.00								25,000.00
Improvements to the Traffic Signal Equipment at the Intersection of South Orange Avenue and Center Street/Seton Hall Access in the Village of South Orange	02-14	35,000.00								35,000.00
Improvements to River Road in Nutley	02-15	124,008.34			2,571.26					121,437.08
Infrastructure and Parking Lot Improvements at the South Mountain Arena	03-18	10,532.60			10,229.88			302.72		
Multi-Purpose:	03-20									
a. Construction and Renovation of Existing Essex County College Facilities		0.41						0.41		
b. Acquisition of Audio/Visual, Computer and Other										

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #3

	Ordinance Number	Balance Dec. 31, 2008	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2009
Improvement Authorizations										
Renovations and Improvements to the Old County Courthouse	03-23	$ 71,625.10	$	$	$ 71,625.10	$	$	$	$	$
Multi-Purpose:	03-25									
a. Parks Rehabilitation Program		97,352.44			1,905.00					95,447.44
b. Hazardous Material and Chemical Control Program		262,183.24			144,542.68					117,640.56
c. Improvements to Various Buildings		113,224.50			54,767.89					58,456.61
d. Improvements to Hall of Records and New Courts Building		26,738.52			26,284.80			453.72		
e. Improvements to Bridges, Culverts and Storm Drainage		84,011.44			8,578.00					75,433.44
f. Traffic Signal and Sign Improvements		30.47						30.47		
g. Highway Rehabilitation Program		3,702.87			915.00					2,787.87
h. Transportation Improvement Program		77,276.87			20,041.70					57,235.17
Multi-Purpose:	04-14									
Green Acres Projects:										
c. Branch Brook Park - Portion D		1,480.13								1,480.13
e. Watsessing Park		52,580.70								52,580.70
f. Grover Cleveland Park		140,584.80								140,584.80
i. Irvington Park		51,500.00								51,500.00
j. Glenfield Park		51,301.50								51,301.50
m. Independence Park		22,939.86			9,475.75					13,464.11
o. South Mountain Reservation		28,236.00						9,275.00	37,581.00	56,542.00
Multi-Purpose:	04-14									
Green Acres Projects:										
q. Reptile and Education Center		26,150.85			3,031.85					23,119.00
r. Multi-Parks		0.52								0.52
Multi-Purpose:	04-14									
Other Projects:										
a. South Mountain Arena		225,629.85			93,911.01					131,718.84
b. Architect and Engineering Fees		24,574.02			5,305.00					19,269.02
Improvements of the Essex County College	04-16	1.06						1.06		
Design and Construction of a Traffic Light at the Intersection of Eagle Rock Avenue and Oval Road in the Township of West Orange	04-20	115,753.72								115,753.72

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #4

	Ordinance Number	Balance Dec. 31, 2008	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2009
Improvement Authorizations										
Construction of a Psychiatric Hospital	04-21	$ 25,120.20	$	$	$	$	$	$	$	$ 25,120.20
Improvements of the Essex County College	05-04	0.69						0.69		
Repairs and Improvements for the Essex County Vocational Schools	05-05 05-25	0.66						0.66		
Improvements to Various Buildings	05-13	252,248.98			146,672.50					105,576.48
Various County Road and Highway Improvements	05-14	200,301.94			1,147.21					199,154.73
Various Park Improvements	05-15	76,453.02			75,456.10					996.92
Improvements of the Essex County College	05-23	9,073.54			9,048.85			24.69		
Improvements to Various Buildings	06-05	210,773.77			125,002.27					85,771.50
Improvements to the Essex County Vocational Schools	06-08	18,842.00								18,842.00
Improvements of the Essex County College	06-09	5,000,000.00								5,000,000.00
Improvements of the Essex County College	06-17	(710,078.58)	2,373,798.00		1,400,996.92					262,722.50
Construction of Parking Deck and Park	07-04/07-23	(4,270,754.62)		4,500,000.00	229,204.45					40.93
Culvert Improvements, Traffic Signal and Roadway Improvements	07-05	243,486.38								243,486.38
Various Building Improvements	07-14	566,840.10			341,164.62					225,675.48
Various County Road and Highway Improvements	07-15	707,795.83	375,000.00		803,483.35					279,312.48
Various County Park Improvements	07-16	124,567.79			20,998.20					103,569.59
Dam Restoration Projects:	07-17									
a. Verona Park Lake		(509,515.60)			3,135.00				512,650.60	
b. Diamond Mill		(32,302.16)			54,679.49					(86,981.65)

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #5

	Ordinance Number	Balance Dec. 31, 2008	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2009
Improvement Authorizations										
Acquisition of Capital Equipment and Various Capital Projects for the Essex County Vocational Schools	07-24	$ 1,149,550.60	$	$	$ 1,147,934.44	$	$	$	$	$ 1,616.16
Renovations Equipment Purchases and Improvements to Essex County College	07-25	(638,240.01)	2,061,121.00		935,450.82					487,430.17
Improvements at Various Golf Courses	07-34/08-04/9-04	(1,417,515.73)	950,000.00	183,384.00	4,220,667.16				50,000.00	(4,454,798.89)
Improvements at Various County Parks	08-03	35,477.49								35,477.49
Multi-Purpose:	08-05									
a. Improvements to Various County Buildings		4,705,888.62	3,681,969.00		6,726,052.80					1,661,804.82
b. Hazardous Material and Chemical Control Program		1,803.86	855,000.00		595,540.51					261,263.35
Multi-Purpose:	08-06									
a. Improvements to Bridges, Culverts and Storm Drainage		(110,790.78)	157,804.22		53,161.89					(6,148.45)
b. Traffic Signs and Sign Improvements		(74,903.73)	342,195.78		234,689.00					32,603.05
c. Highway Rehabilitation Program		30,000.00								30,000.00
d. Highway Safety Program		17,500.00			230,931.65					(213,431.65)
Various County Building Improvements	09-01		12,065,000.00		8,698,164.11				635,000.00	4,001,835.89
Multi-Purpose:	09-02									
a. Improvements to Bridges, Culverts and Storm Drainage					47,468.42				15,000.00	(32,468.42)
b. Traffic Signs and Sign Improvements									17,500.00	17,500.00
c. Highway Rehabilitation Program									27,500.00	27,500.00
d. Highway Safety Program									15,000.00	15,000.00
Improvements to Various Parks	09-03		2,148,497.05		1,602,309.87				125,000.00	671,187.18
Improvements of the Essex County College	09-18				110,892.00					(110,892.00)
Rehabilitation to Leroy Smith Public Safety Building	09-26				758,698.80				375,000.00	(383,698.80)
Other Accounts										
Fund Balance		1,082,317.67		1,498,860.00				1,000,000.00	334.23	1,581,511.90
Capital Improvement Fund		3,539.08						1,260,000.00	1,260,000.00	3,539.08

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #6

	Ordinance Number	Balance Dec. 31, 2008	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2009
Improvement Authorizations										
Other Accounts										
Capital Lease Program Funds Receivable		$ (6,334,746.45)	$	$ 4,181,398.31	$	$	$	$ 834.73	$	$ (2,154,182.87)
Due from Current Fund				1,639,199.84				1,639,199.84		
Due from Federal and State Grant Fund				458,746.71			468,021.71		9,275.00	
Due from General Trust Fund				37,581.00				37,581.00		
Reserve for Improvements		282,393.61						83,788.70		198,604.91
Due to Current Fund				55,882.05			1,139,670.75		1,083,788.70	
Reserve for Loan Proceeds		473,448.06		39,202.54				512,650.60		
Capital Lease Program:										
Appropriated		4,431,884.78					1,951,692.99			2,480,191.79
Unappropriated		331,871.07							834.73	332,705.80
Bond Anticipation Note Cash		136,385.05				136,385.05			549.55	549.55
		$ 10,674,634.64	$25,010,385.05	$12,594,254.45	$30,980,347.77	$ 136,385.05	$3,559,385.45	$4,544,213.65	$4,544,213.65	$13,603,155.87
	Reference	C	C-22	Sheet #7	C-14	C-22	Sheet #7	Contra	Contra	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #7

	Ref.	Receipts Miscellaneous	Disbursements Miscellaneous
Premium on Sale of Bond Anticipation	C-1	$ 1,498,860.00	$
Due from Current Fund	C-5	1,639,199.84	
Due from Federal and State Grant Fund	C-6	458,746.71	468,021.71
Due from General Trust Fund	C-7	37,581.00	
Capital Lease Program Funds Receivable	C-8	4,181,398.31	
Grants Receivable	C-9	4,500,000.00	
Loans Receivable	C-10	39,202.54	
Fees Receivable	C-11	183,384.00	
Due to Current Fund	C-19	55,882.05	1,139,670.75
Capital Lease Program	C-20		1,951,692.99
	Sheet #6	$ 12,594,254.45	$ 3,559,385.45

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DUE FROM CURRENT FUND

C-5

	Ref.		
Increased by:			
Budget Appropriations:			
Capital Improvement Fund	C-15		$ 1,260,000.00
Prior Year Current Fund Expenditures Paid by General Capital Fund	C-14		379,199.84
			1,639,199.84
Decreased by:			
Collections	C-2		1,639,199.84
			$ -

DUE FROM FEDERAL AND STATE GRANT FUND

C-6

	Ref.		
Increased by:			
Federal and State Grant Expenditures Paid by General Capital Fund	C-2		$ 468,021.71
Decreased by:			
Collections	C-2	$ 458,746.71	
General Capital Expenditures Paid by Federal and State Grant Fund	C-14	9,275.00	
			468,021.71
			$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DUE FROM GENERAL TRUST FUND

C-7

	Ref.	
Increased by:		
General Trust Fund Expenditures Paid by General Capital Fund	C-14	$ 37,581.00
Decreased by:		
Collections	C-2	37,581.00
		$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASE PROGRAM FUNDS RECEIVABLE

C-8

	Ordinance Number	Balance Dec. 31, 2008	Unappropriated Funds	Collections	Balance Dec. 31, 2009
Commerce Bank					
2004 Capital Equipment Program	04-262	$ 587,938.18	$	$ 587,938.18	$
2007 Capital Equipment Program	07-785	5,746,808.27	834.73	3,593,460.13	2,154,182.87
		$6,334,746.45	$ 834.73	$ 4,181,398.31	$2,154,182.87
	Reference	C	C-21	C-2	C

GRANTS RECEIVABLE

C-9

Funding Agency	Ordinance Number	Balance Dec. 31, 2008	Collections	Balance Dec. 31, 2009
North Jersey Transportation Planning Authority, Inc.				
Berkeley Avenue Bridge		$ 30,271.14	$	$ 30,271.14
State of New Jersey				
Green Acres Fund	07-04	4,500,000.00	4,500,000.00	
		$4,530,271.14	$ 4,500,000.00	$ 30,271.14
	Reference	C	C-2	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS RECEIVABLE

C-10

	Balance Dec. 31, 2008	Collections	Cancelled	Balance Dec. 31, 2009
State of New Jersey:				
New Jersey Department of Environmental Protection:				
Dam Restoration Loan Program:				
Verona Park Dam Project	$ 126,551.94	$ 39,202.54	$ 87,349.40	$
Diamond Mill Dam Project	450,000.00			450,000.00
	$ 576,551.94	$ 39,202.54	$ 87,349.40	$ 450,000.00
Reference	C	C-2	C-17	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FEES RECEIVABLE

C-11

	Balance Dec. 31, 2008	Decreases: Collections	Decreases: Ordinance Appropriation	Balance Dec. 31, 2009
Byrne Golf Course	$ 2,817,588.00	$ 120,801.00	$ 490,000.00	$ 2,206,787.00
Hendricks Golf Course	1,626,274.00	45,153.00	280,000.00	1,301,121.00
Weequahic Golf Course	1,373,858.00	17,430.00	230,000.00	1,126,428.00
	$ 5,817,720.00	$ 183,384.00	$ 1,000,000.00	$ 4,634,336.00
Reference	C	C-2	Below	C

	Ref.	
Deferred Charges to Future Taxation - Unfunded	C-13	$ 950,000.00
Capital Improvement Fund	C-15	50,000.00
	Above	$ 1,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-12

	Ref.		
Balance December 31, 2008	C		$ 313,527,320.00
Increased by:			
Loans Issued	C-13		512,650.60
			314,039,970.60
Decreased by:			
Redemptions:			
Fiscal Year Adjustment Bonds	C-24	$ 1,550,000.00	
Refunding Bonds	C-25	21,905,000.00	
Serial Bonds	C-26	6,657,500.00	
			30,112,500.00
Balance December 31, 2009	C		$ 283,927,470.60

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-13
Sheet #1

Ordinance Number	Improvement Description	Bond Life (Years)	Balance Dec. 31, 2008	2009 Authorizations	Transferred to Deferred Taxation Funded	Authorizations Cancelled	Notes Paid by Budget Appropriation	Balance Dec. 31, 2009	Analysis of Balance Dec. 31, 2009: Bond Anticipation Notes	Analysis of Balance Dec. 31, 2009: Expenditures	Analysis of Balance Dec. 31, 2009: Unexpended Improvement Authorizations
99-15	Multi-Purpose:	15.60									
	h. Improvements to Buildings for Compliance with American Disabilities Act		$ 538,593.00	$	$	$	$ 18,000.00	$ 520,593.00	$ 520,593.00	$	$
00-12	County College Capital Improvements	15	749,661.00			3.42	26,000.00	723,657.58	723,657.58		
01-12	Improvements of the Essex County College	15	3,062,206.00			36.15	106,000.00	2,956,169.85	2,956,169.85		
02-04	Improvements of the Essex County College	15	1,774,610.00				62,000.00	1,712,610.00	1,712,610.00		
03-20	Multi-Purpose:	8.59									
	a. Construction and Renovation of Existing Essex County College Facilities		263,221.00			0.41	84,000.00	179,220.59	179,220.59		
	b. Acquisition of Audio/Visual, Computer and Other Equipment and Classroom and Other Furniture		1,131,674.00					1,131,674.00	1,131,674.00		
	c. Acquisition of Books and Other Media		300,000.00					300,000.00	300,000.00		
03-25	Multi-Purpose:	14.28									
	c. Improvements to Various Buildings		989,866.00				132,000.00	857,866.00	857,866.00		
	d. Improvements to Hall of Records and New Courts Building		687,500.00			453.72		687,046.28	687,046.28		
	f. Traffic Signal and Sign Improvements		507,500.00			30.47		507,469.53	507,469.53		
	g. Highway Rehabilitation Program		792,500.00					792,500.00	792,500.00		
	h. Transportation Improvement Program		650,000.00					650,000.00	650,000.00		
05-04	Improvements of the Essex County College	12.59	3,640,048.00			0.69	72,000.00	3,568,047.31	3,568,047.31		
05-11	Acquisition of Voting Machines	15	1,713,204.95				64,000.00	1,649,204.95	1,649,204.95		
05-13	Improvements to Various Buildings	14.30	3,420,000.00				124,000.00	3,296,000.00	3,296,000.00		
05-14	Various Road and Highway Improvements	15.44	1,805,000.00				61,000.00	1,744,000.00	1,744,000.00		
05-15	Various Park Improvements	19.16	4,275,000.00				94,000.00	4,181,000.00	4,181,000.00		
05-23	Improvements of the Essex County College	12.82	2,300,000.00			24.69		2,299,975.31	2,299,975.31		
06-05	Various Building Improvements	15	5,225,000.00				31,000.00	5,194,000.00	5,194,000.00		
06-17	Improvements of the Essex County College	20	4,250,000.00					4,250,000.00	2,373,798.00		1,876,202.00
07-04 07-23	Construction of a Parking Deck and Park	20	22,100,000.00					22,100,000.00	22,100,000.00		
07-14	Various Building Improvements	15	3,325,000.00					3,325,000.00	3,325,000.00		
07-15	Various County Road and Highway Improvements	15	2,375,000.00					2,375,000.00	2,375,000.00		
07-16	Various County Park Improvements	15	1,900,000.00					1,900,000.00	1,900,000.00		
07-17	Dam Restoration Projects:										
	a. Verona Park Lake		600,000.00		512,650.60			87,349.40			87,349.40
	b. Diamond Mill		450,000.00					450,000.00		86,981.65	363,018.35
07-24	Acquisition of Capital Equipment and Various Capital Projects for the Essex County Vocational Schools	16.875	2,000,000.00					2,000,000.00	2,000,000.00		
07-25	Renovations, Equipment Purchases and Improvements to Essex County College	20	6,000,000.00					6,000,000.00	2,061,121.00		3,938,879.00
07-34 08-04 09-04	Improvements at Various Golf Courses	15	950,000.00	950,000.00				1,900,000.00	1,900,000.00		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-13
Sheet #2

Ordinance Number	Improvement Description	Bond Life (Years)	Balance Dec. 31, 2008	2009 Authorizations	Transferred to Deferred Taxation Funded	Authorizations Cancelled	Notes Paid by Budget Appropriation	Balance Dec. 31, 2009	Analysis of Balance Dec. 31, 2009: Bond Anticipation Notes	Analysis of Balance Dec. 31, 2009: Expenditures	Analysis of Balance Dec. 31, 2009: Unexpended Improvement Authorizations
08-03	Improvements to Various County Parks	15	$ 950,000.00	$	$	$	$	$ 950,000.00	$ 950,000.00	$	$
08-05	Multi-Purpose:										
	a. Improvements to Various County Buildings	15	11,495,000.00					11,495,000.00	11,495,000.00		
	b. Hazardous Material and Chemical Control Program	15	855,000.00					855,000.00	855,000.00		
08-06	Multi-Purpose:										
	a. Improvements to Bridges, Culverts and Storm Drainage	30	522,500.00					522,500.00	157,804.22	6,148.45	358,547.33
	b. Traffic Signal and Sign Improvements	10	475,000.00					475,000.00	342,195.78		132,804.22
	c. Highway Rehabilitation Program	10	570,000.00					570,000.00			570,000.00
	d. Highway Safety Program	10	332,500.00					332,500.00		213,431.65	119,068.35
08-09	Improvements to the Essex County Vocational School	15	1,200,000.00					1,200,000.00			1,200,000.00
09-01	Various County Building Improvements	15		12,065,000.00				12,065,000.00	12,065,000.00		
09-02	Multi-Purpose:										
	a. Improvements to Bridges, Culverts and Storm Drainage	30		285,000.00				285,000.00		32,468.42	252,531.58
	b. Traffic Signal and Sign Improvements	10		332,500.00				332,500.00			332,500.00
	c. Highway Rehabilitation Program	10		522,500.00				522,500.00			522,500.00
	d. Highway Safety Program	10		285,000.00				285,000.00			285,000.00
09-03	Improvements to Various County Parks	15		2,375,000.00				2,375,000.00	2,148,497.05		226,502.95
09-18	Improvements to Essex County College	6		1,500,000.00				1,500,000.00		110,892.00	1,389,108.00
09-19	Improvements to Essex County College	12.27		550,000.00				550,000.00			550,000.00
09-26	Rehabilitation to Leroy Smith Public Safety Building	15		7,125,000.00				7,125,000.00		383,698.80	6,741,301.20
			$94,175,583.95	$25,990,000.00	$ 512,650.60	$ 549.55	$ 874,000.00	$ 118,778,383.80	$ 98,999,450.45	$ 833,620.97	$ 18,945,312.38
	Reference		C	Below	C-12	C-14	C-22	C	Below	C-5	

	Ref.	
Fees Receivable	C-11	$ 950,000.00
Improvement Authorizations	C-14	25,040,000.00
	Above	$25,990,000.00

	Ref.	
Bond Anticipation Notes	C-22	$ 99,000,000.00
Less: Cash on Hand	C-5	549.55
	Above	$ 98,999,450.45

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-14
Sheet #1

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2008 Funded	Balance Dec. 31, 2008 Unfunded	Balance Dec. 31, 2008 Encumbered	2009 Authorizations	Paid or Charged	Cancelled	Adjustments	Balance Dec. 31, 2009 Funded	Balance Dec. 31, 2009 Unfunded	Balance Dec. 31, 2009 Encumbered
Acquisition of Microfilm and Equipment	3491 85-51	12-30-85	$ 448,308.00	$ 3.18	$	$ 11,905.61	$	$	$	$	$ 3.18		$ 11,905.61
1991 Bridge/Culvert/Channel Improvement	92-03	2-11-92	3,100,000.00										
Improvements to the Parks Administration Building	92-39	10-27-92	200,000.00	21,531.03							21,531.03		
Multi-Purpose:	94-04	5-11-94											
b. Improvements to Bridge/Culvert			3,305,000.00										
f. Roadway Resurfacing	07-26	10-17-07	489,644.65	2.00		427,414.05		427,414.04			2.01		
Multi-Purpose:	94-09/98-26	7-13-94											
b. Elimination or Control of Hazardous Materials and Chemicals			1,500,000.00										
Multi-Purpose:	94-11/98-26	7-13-94											
b. Weequahic Golf Clubhouse Renovation			550,000.00	5,500.00							5,500.00		
Rehabilitation of Riverbank Park Soccer/ Football Field	94-12	7-13-94	1,800,000.00	3,399.95							0.95		3,399.00
Improvements to Parks Administration Building	96-16	9-11-96	1,000,000.00	1.10					1.10				
Multi-Purpose:	96-18	9-25-96											
a. Improvements to Various Buildings for Compliance with Code Requirements			1,950,000.00										
Multi-Purpose:	96-19/98-26	9-25-96											
a. Improvements to Movable Bridges			50,000.00	35,000.00				8,750.00			26,250.00		
Multi-Purpose:	97-30	12-10-97											
b. Improvements to Movable Bridges			219,000.00	115,141.47							115,141.47		
e. Improvements of Various Intersections and Roads			50,000.00										
h. Improvements to County Roads			4,000,000.00										
Multi-Purpose:	98-27	10-28-98											
e. Improvements to Hall of Records and Courts			3,250,000.00										
g. Parks Rehabilitation Program			4,000,000.00	10.49		8,900.00		8,900.00			10.49		
County College Capital Improvements	99-06	8-18-99	3,923,000.00	240.78				214.80	25.98				
Multi-Purpose:	99-15	2-02-00											
b. Improvements to Bridges, Culverts and Storm Water Drainage Facilities			2,000,000.00	2,859.44		53,568.35					2,859.44		53,568.35
d. Improvements to Various Buildings			3,000,000.00	1,191.49		25,143.60		6,722.60			118.49		19,494.00
e. Improvements to Hall of Records and Courts			11,000,000.00			95,522.38		30,000.00			1,974.00		63,548.38
f. Highway Rehabilitation Program			1,000,000.00	1.70		2,920.51		2,920.51	1.70				
g. Parks Rehabilitation Program			6,000,000.00	863.21		119,125.85		45,780.50			4.21		74,204.35
j. Rehabilitation, Replacement or Restoration of Various County Buildings	07-27	10-17-07		333.40		129,869.00		129,869.00			333.40		
County College Capital Improvements	00-12	12-06-00	5,172,655.00		359.81			356.39	3.42				
Improvements at Turtle Back Zoo	01-06	6-13-01	2,000,000.00	599.21		235.00					599.21		235.00
Improvements of the Essex County College	01-08	7-11-01	3,000,000.00	0.33					0.33				
Improvements of the Essex County College	01-11	11-29-01	2,000,000.00	0.68					0.68				
Improvements of the Essex County College	01-12	11-29-01	4,460,606.00		36.15				36.15				

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-14
Sheet #2

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2008 Funded	Balance Dec. 31, 2008 Unfunded	Balance Dec. 31, 2008 Encumbered	2009 Authorizations	Paid or Charged	Cancelled	Adjustments	Balance Dec. 31, 2009 Funded	Balance Dec. 31, 2009 Unfunded	Balance Dec. 31, 2009 Encumbered
Multi-Purpose:	01-13	11-29-01											
a. Improvements to Various Buildings			$ 5,150,000.00	$	$	$ 131,624.88	$	$	$	$	$	$	$ 131,624.88
b. Improvements to Hall of Records and Court Complex			2,350,000.00	93,974.73				93,972.48			2.25		
c. Hazardous Material and Chemical Control Program			500,000.00	6,317.63		38,809.02		45,078.12			5.63		42.90
Improvements at Various County Parks	01-14	11-29-01	3,000,000.00	1,257.84							0.84		1,257.00
Multi-Purpose:	01-16	12-27-01											
a. Improvements to Bridges, Culverts and Storm Water Drainage Facilities			1,000,000.00	11,154.43		48,141.39		2,849.10			3,062.23		53,384.49
b. Traffic Signal and Sign Improvements			1,500,000.00	144,203.88		81.79					144,203.88		81.79
c. Highway Rehabilitation Program			1,500,000.00	10.77		36,105.59		8,082.00		379,199.84	11.61		407,222.59
d. Transportation Improvement Program			2,000,000.00										
Improvements of the Essex County College	02-04	7-10-02	4,274,610.00		1,021,525.45			855,281.93				166,243.52	
Improvements to the Traffic Signal Equipment at the Intersection of Eagle Rock Avenue and Prudential Drive in the Borough of Roseland	02-13	10-23-02	25,000.00	25,000.00							25,000.00		
Improvements to the Traffic Signal Equipment at the Intersection of South Orange Avenue and Center Street/Seton Hall Access in the Village of South Orange	02-14	10-23-02	35,000.00	35,000.00							35,000.00		
Improvements to River Road in Nutley	02-15	11-26-02	250,000.00	49,995.00		74,013.34		2,571.26			121,437.08		
Infrastructure and Parking Lot Improvements at the South Mountain Arena	03-18	9-25-03	8,000,000.00	200.10		10,332.50		10,229.88	302.72				
Multi-Purpose:	03-20	9-25-03											
a. Construction and Renovation of Existing Essex County College Facilities			1,388,350.00		0.41				0.41				
b. Acquisition of Audio/Visual, Computer and Other Equipment and Classroom and Other Furniture			1,131,674.00		389,610.53			288,020.95				101,589.58	
Renovations and Improvements to the Old County Courthouse	03-23	9-25-03	8,000,000.00	71,625.10				71,625.10					
Multi-Purpose:	03-25	12-17-03											
a. Parks Rehabilitation Program			4,000,000.00	36,588.15		60,764.29		1,905.00			33,802.15		61,645.29
b. Hazardous Material and Chemical Control Program			800,000.00	50,608.18		211,575.06		144,542.68			17,222.73		100,417.83
c. Improvements to Various Buildings			3,450,000.00		9,585.02	103,639.48		54,767.89				8,719.74	49,736.87
d. Improvements to Hall of Records and New Courts Building			1,250,000.00		0.20	26,738.32		26,284.80	453.72				
e. Improvements to Bridges, Culverts and Storm Drainage			1,500,000.00	20,742.87		63,268.57		8,578.00			12,164.87		63,268.57
f. Traffic Signal and Sign Improvements			850,000.00		30.47				30.47				
g. Highway Rehabilitation Program			1,150,000.00		2,773.04	929.83		915.00				2,773.04	14.83
h. Transportation Improvement Program			1,000,000.00		582.45	76,694.42		20,041.70				21,949.55	35,285.62
Multi-Purpose:	04-14	8-12-04											
Green Acres Projects:													
c. Branch Brook Park - Portion D			500,000.00	1,480.13							1,480.13		
e. Watsessing Park			500,000.00	52,580.70							52,580.70		
f. Grover Cleveland Park			500,000.00	140,584.80							140,584.80		
i. Irvington Park			500,000.00	51,500.00							51,500.00		
j. Glenfield Park			500,000.00	51,301.50							51,301.50		
m. Independence Park			500,000.00			22,939.86		9,475.75					13,464.11
o. South Mountain Reservation			500,000.00	28,236.00				9,275.00		37,581.00	56,542.00		
q. Reptile and Education Center			1,500,000.00	1.50		26,149.35		3,031.85			23,119.00		
r. Multi-Parks			1,500,000.00	0.52							0.52		
Other Projects:													
a. South Mountain Arena			7,500,000.00	4,223.57		221,406.28		93,911.01			131,718.84		
b. Architect and Engineering Fees			1,745,000.00	12,086.20		12,487.82		5,305.00			211.20		19,057.82

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-14
Sheet #3

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2008 Funded	Balance Dec. 31, 2008 Unfunded	Balance Dec. 31, 2008 Encumbered	2009 Authorizations	Paid or Charged	Cancelled	Adjustments	Balance Dec. 31, 2009 Funded	Balance Dec. 31, 2009 Unfunded	Balance Dec. 31, 2009 Encumbered
Improvements of the Essex County College	04-16	9-08-04	$ 4,275,000.00	$ 1.06	$	$	$	$	$ 1.06	$	$	$	$
Design and Construction of a Traffic Signal at the Intersection of Eagle Rock Avenue and Oval Road	04-20	9-28-04	153,200.00	115,753.72							115,753.72		
Construction of a Psychiatric Hospital	04-21	2-09-05	$87,000,000.00			25,120.20					25,120.20		
Improvements of the Essex County College	05-04	4-27-05	3,640,048.00		0.69				0.69				
Repairs and Improvements for the Essex County Vocational Schools	05-05	6-09-05	7,198,770.00										
	05-25		1,500,000.00	0.66					0.66				
Acquisition of Voting Machines	05-11	8-10-05	7,500,000.00										
Improvements to Various Buildings	05-13	9-07-05	3,600,000.00		5,795.90	246,453.08		146,672.50				34,181.60	71,394.88
Various County Road and Highway Improvements	05-14	9-07-05	1,900,000.00		97,000.72	103,301.22		1,147.21				2,180.56	196,974.17
Various Park Improvements	05-15	9-07-05	4,500,000.00		51,507.52	24,945.50		75,456.10				457.67	539.25
Improvements of the Essex County College	05-22	11-29-05	8,000,000.00										
Improvements of the Essex County College	05-23	11-29-05	2,300,000.00		9,073.54			9,048.85	24.69				
Various Building Improvements	06-05	05-03-06	5,500,000.00		160.52	210,613.25		125,002.27				22,118.10	63,653.40
Improvements of the Essex County Vocational Schools	06-08	06-21-06	2,033,550.00	18,842.00							18,842.00		
Improvements of the Essex County College	06-09	06-21-06	5,000,000.00	5,000,000.00							5,000,000.00		
Improvements of the Essex County College	06-17	12-13-06	9,250,000.00		3,539,921.42			1,400,996.92				2,138,924.50	
Construction of a Parking Deck and Park	07-04	2-21-07	23,100,000.00										
	07-23	9-11-07	5,500,000.00		40.93	229,204.45		229,204.45				40.93	
Culvert Improvements, Traffic Signal and Roadway Improvements	07-05	2-14-07	243,486.38	232,486.38		11,000.00					236,723.46		6,762.92
Various Building Improvements	07-14	6-20-07	3,500,000.00		76,855.83	489,984.27		341,164.62				1,513.20	224,162.28
Various County Road and Highway Improvements	07-15	6-20-07	2,500,000.00		598,057.89	484,737.94		803,483.35				1,562.56	277,749.92
Various County Park Improvements	07-16	6-20-07	2,000,000.00		121,395.83	3,171.96		20,998.20				99,154.63	4,414.96
Dam Restoration Projects:	07-17	2-21-07											
a. Verona Park Lake			600,000.00		55,639.73	34,844.67		3,135.00				55,639.73	31,709.67
b. Diamond Mill			450,000.00		359,906.00	57,791.84		54,679.49				359,906.00	3,112.35
Acquisition of Capital Equipment and Various Capital Projects for the Essex County Vocational Schools	07-24	9-11-07	2,000,000.00		1,149,550.60			1,147,934.44				1,616.16	
Renovations, Equipment Purchases and Improvements to Essex County College	07-25	10-17-07	6,000,000.00		5,361,759.99			935,450.82				4,426,309.17	
Improvements at Various Golf Courses	07-34	01-16-08	7,000,000.00		179,458.58	4,220,745.69		4,220,667.16				179,458.58	78.53
Improvements at Various County Parks	08-03	03-13-08	1,000,000.00		206.50	35,270.99						206.50	35,270.99
Multi-Purpose:	08-05	03-13-08											
a. Improvements to Various County Buildings			12,100,000.00		163,796.39	8,224,061.23		6,726,052.80				130,132.38	1,531,672.44
b. Hazardous Material and Chemical Control Program			900,000.00		663,307.27	193,496.59		595,540.51				123,402.72	137,860.63

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-14
Sheet #4

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2008 Funded	Balance Dec. 31, 2008 Unfunded	Balance Dec. 31, 2008 Encumbered	2009 Authorizations	Paid or Charged	Cancelled	Adjustments	Balance Dec. 31, 2009 Funded	Balance Dec. 31, 2009 Unfunded	Balance Dec. 31, 2009 Encumbered
Multi-Purpose:	08-06	03-13-08											
a. Improvements to Bridges, Culverts and Storm Drainage			$ 550,000.00	$	$ 403,805.08	$ 7,904.14	$	$ 53,161.89	$	$	$	$ 101,780.08	$ 256,767.25
b. Traffic Signal and Sign Improvements			500,000.00		166,780.13	233,316.14		234,689.00				1.77	165,405.50
c. Highway Rehabilitation Program			600,000.00	30,000.00	570,000.00							69,672.00	530,328.00
d. Highway Safety Program			350,000.00	17,500.00	332,500.00			230,931.65				11,292.35	107,776.00
Improvements to the Essex County Vocational School	08-09		1,200,000.00		1,200,000.00							1,200,000.00	
Various County Building Improvements	09-01	02-11-09	12,700,000.00				12,700,000.00	8,698,164.11				49,291.20	3,952,544.69
Multi-Purpose:	09-02	02-11-09											
a. Improvements to Bridges, Culverts and Storm Drainage			300,000.00				300,000.00	47,468.42				251,971.99	559.59
b. Traffic Signal and Sign Improvements			350,000.00				350,000.00					287,339.30	62,660.70
c. Highway Rehabilitation Program			550,000.00				550,000.00				27,500.00	522,500.00	
d. Highway Safety Program			300,000.00				300,000.00					104,506.75	195,493.25
Various Park Improvements	09-03	02-11-09	2,500,000.00				2,500,000.00	1,602,309.87				145,097.00	752,593.13
Improvements of the Essex County College	09-18	06-10-09	1,500,000.00				1,500,000.00	110,892.00				1,389,108.00	
Improvements of the Essex County College	09-19	06-10-09	550,000.00				550,000.00					550,000.00	
Rehabilitation to Leroy Smith Public Safety Building	09-26	09-09-09	7,500,000.00				7,500,000.00	758,698.80					6,741,301.20
				$6,489,936.88	$16,531,024.59	$16,876,269.30	$26,250,000.00	$30,989,622.77	$ 883.78	$416,780.84	$6,499,219.22	$12,560,640.86	$16,513,644.98
			Reference	C	C	C	Below	Below	Below	Below	C	C	C

	Ref.				
Fund Balance	C-1	$	$	$ 334.23	$
Cash Disbursed	C-2		30,980,347.77		
Due from Current Fund	C-5				379,199.84
Due to Federal and State Grant Fund	C-6		9,275.00		
Due from General Trust Fund	C-7				37,581.00
Deferred Charges to Future Taxation Unfunded	C-13	25,040,000.00		549.55	
Capital Improvement Fund	C-15	1,210,000.00			
	Above	$26,250,000.00	$30,989,622.77	$ 883.78	$416,780.84

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-15

	Ref.		
Balance December 31, 2008	C		$ 3,539.08
Increased by:			
Budget Appropriation	C-5		1,260,000.00
			1,263,539.08
Decreased by:			
Appropriated to Finance Improvement Authorizations:			
Ordinance #09-01		$ 635,000.00	
Ordinance #09-02		75,000.00	
Ordinance #09-03		125,000.00	
Ordinance #09-26		375,000.00	
	C-14	1,210,000.00	
Appropriated to Finance Golf Fees:			
Ordinance #09-04	C-11	50,000.00	
			1,260,000.00
Balance December 31, 2009	C		$ 3,539.08

RESERVE FOR IMPROVEMENTS

C-16

	Ref.	
Balance December 31, 2008	C	$ 282,393.61
Decreased by:		
Cancellation	C-19	83,788.70
Balance December 31, 2009	C	$ 198,604.91

Analysis of Balance

West Essex Park	$ 15,100.00
Future Parkland Acquisition	75,000.00
Wetlands Mitigation	25,000.00
Federal Emergency Management Agency	83,504.91
	$ 198,604.91

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR RECEIVABLES

C-17

Funding Agency	Ordinance Number	Balance Dec. 31, 2008	Collections	Cancelled	Balance Dec. 31, 2009
Grants					
North Jersey Transportation Planning Authority, Inc.:					
Berkeley Avenue Bridge		$ 30,271.14	$	$	$ 30,271.14
Loans					
State of New Jersey:					
Department of Environmental Protection	07-17	576,551.94	39,202.54	87,349.40	450,000.00
		$ 606,823.08	$ 39,202.54	$ 87,349.40	$ 480,271.14
	Reference	C	C-18	C-10	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR LOAN PROCEEDS

C-18

	Ref.	
Balance December 31, 2008	C	$ 473,448.06
Increased by:		
Collections	C-17	39,202.54
		512,650.60
Decreased by:		
Transferred to Loan Payable	C-23	512,650.60
		$ -

DUE TO CURRENT FUND

C-19

	Ref.		
Increased by:			
General Capital Fund Balance Anticipated as Current Fund Revenue	C-1	$ 1,000,000.00	
Interest on Investments	C-2	55,882.05	
Reserve for Improvements Cancelled	C-16	83,788.70	
			$ 1,139,670.75
Decreased by:			
Settlements	C-2		1,139,670.75
			$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-20

	Resolution/Ordinance			Balance Dec. 31, 2008			Balance Dec. 31, 2009	
	Number	Date	Amount	Encumbered	Unencumbered	Expended	Encumbered	Unencumbered
Essex County Improvement Authority								
Capital Equipment Program	96-21	10-09-96	$ 5,000,000.00	$ 22,607.36	$ 64,078.12	$ 1,735.11	$ 22,607.36	$ 62,343.01
Capital Equipment Program	98-15	07-09-98	10,800,000.00	1,286.72	30,762.81		1,286.72	30,762.81
Capital Equipment Program	00-14	12-13-00	10,500,000.00	165,667.36	57,376.05		165,667.36	57,376.05
Commerce Bank								
Capital Equipment Program	04-262	03-10-04	4,700,000.00	152,614.24	123,397.07	39,736.60	118,677.64	117,597.07
Capital Equipment Program	07-785	11-08-07	8,000,000.00	1,633,677.62	2,180,417.43	1,910,221.28	571,620.34	1,332,253.43
				$ 1,975,853.30	$ 2,456,031.48	$ 1,951,692.99	$ 879,859.42	$ 1,600,332.37
			Reference	C	C	C-2	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR ESSEX COUNTY IMPROVEMENT AUTHORITY
UNAPPROPRIATED FUNDS

C-21

	Balance Dec. 31, 2008	Increase	Balance Dec. 31, 2009
2004 Capital Equipment Program	$ 212,877.37	$	$ 212,877.37
2007 Capital Equipment Program	118,993.70	834.73	119,828.43
	$ 331,871.07	$ 834.73	$ 332,705.80
Reference	C	C-8	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-22
Sheet #1

	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2008	Issued	Redeemed	Balance Dec. 31, 2009
General Improvements									
Improvements to Buildings for Compliance with American Disabilities Act	99-15h	08-22-06	08-20-08	06-25-09	3.00%	$ 538,593.00	$	$ 538,593.00	$
			06-25-09	06-24-10	2.00		520,593.00		520,593.00
Improvements of the Essex County College	00-12	08-22-06	08-20-08	06-25-09	3.00	749,661.00		749,661.00	
			06-25-09	06-24-10	2.00		723,661.00		723,661.00
Improvements of the Essex County College	01-12	08-22-06	08-20-08	06-25-09	3.00	3,062,206.00		3,062,206.00	
			06-25-09	06-24-10	2.00		2,956,206.00		2,956,206.00
Improvements of the Essex County College	02-04	08-22-06	08-20-08	06-25-09	3.00	1,774,610.00		1,774,610.00	
			06-25-09	06-24-10	2.00		1,712,610.00		1,712,610.00
Improvements of the Essex County College	03-20	08-22-06	08-20-08	06-25-09	3.00	1,356,964.00		1,356,964.00	
			06-25-09	06-24-10	2.00		1,272,964.00		1,272,964.00
Improvements of the Essex County College	03-20	08-21-07	08-20-08	06-25-09	3.00	337,931.00		337,931.00	
			06-25-09	06-24-10	2.00		337,931.00		337,931.00
Various Capital Improvements	03-25	08-22-06	08-20-08	06-25-09	3.00	3,627,366.00		3,627,366.00	
			06-25-09	06-24-10	2.00		3,495,366.00		3,495,366.00
Improvements of the Essex County College	05-04	08-21-07	08-20-08	06-25-09	3.00	1,907,053.00		1,907,053.00	
			06-25-09	06-24-10	2.00		1,907,053.00		1,907,053.00
Improvements of the Essex County College	05-04	08-22-06	08-20-08	06-25-09	3.00	1,732,995.00		1,732,995.00	
			06-25-09	06-24-10	2.00		1,660,995.00		1,660,995.00
	05-11	08-22-06	08-20-08	06-25-09	3.00	1,845,340.00		1,845,340.00	
			06-25-09	06-24-10	2.00		1,644,954.95		1,644,954.95
Acquisition of Voting Machines	05-11	08-21-07	08-20-08	06-25-09	3.00	4,250.00		4,250.00	
			06-25-09	06-24-10	2.00		4,250.00		4,250.00
Improvements to Various Buildings	05-13	08-22-06	08-20-08	06-25-09	3.00	3,420,000.00		3,420,000.00	
			06-25-09	06-24-10	2.00		3,296,000.00		3,296,000.00
Various County Road and Highway Improvements	05-14	08-22-06	08-20-08	06-25-09	3.00	1,805,000.00		1,805,000.00	
			06-25-09	06-24-10	2.00		1,744,000.00		1,744,000.00
Various Park Improvements	05-15	08-22-06	08-20-08	06-25-09	3.00	3,475,000.00		3,475,000.00	
			06-25-09	06-24-10	2.00		3,381,000.00		3,381,000.00
Various Park Improvements	05-15	08-21-07	08-20-08	06-25-09	3.00	800,000.00		800,000.00	
			06-25-09	06-24-10	2.00		800,000.00		800,000.00
Improvements of the Essex County College	05-23	08-21-07	08-20-08	06-25-09	3.00	2,300,000.00		2,300,000.00	
			06-25-09	06-24-10	2.00		2,300,000.00		2,300,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-22
Sheet #2

	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2008	Issued	Redeemed	Balance Dec. 31, 2009
General Improvements									
Various Building Improvements	06-05	08-21-07	08-20-08	06-25-09	3.00%	$ 4,345,055.00	$	$ 4,345,055.00	$
			06-25-09	06-24-10	2.00		4,345,055.00		4,345,055.00
Various Building Improvements	06-05	08-22-06	08-20-08	06-25-09	3.00	879,945.00		879,945.00	
			06-25-09	06-24-10	2.00		848,945.00		848,945.00
Improvements to Essex County College	06-17	06-25-09	06-25-09	06-24-10	2.00		2,373,798.00		2,373,798.00
Construction of Parking Deck and Park	07-04	08-21-07	08-20-08	06-25-09	3.00	16,600,000.00		16,600,000.00	
			06-25-09	06-24-10	2.00		16,600,000.00		16,600,000.00
Construction of Parking Deck and Park	07-04	06-26-08	06-26-08	06-25-09	3.00	5,500,000.00		5,500,000.00	
			06-25-09	06-24-10	2.00		5,500,000.00		5,500,000.00
Various Building Improvements	07-14	08-21-07	08-20-08	06-25-09	3.00	2,000,000.00		2,000,000.00	
			06-25-09	06-24-10	2.00		2,000,000.00		2,000,000.00
Various Building Improvements	07-14	06-26-08	08-20-08	06-25-09	3.00	1,325,000.00		1,325,000.00	
			06-25-09	06-24-10	2.00		1,325,000.00		1,325,000.00
Various County Road and Highway Improvements	07-15	08-21-07	08-20-08	06-25-09	3.00	1,000,000.00		1,000,000.00	
			06-25-09	06-24-10	2.00		1,000,000.00		1,000,000.00
Various County Road and Highway Improvements	07-15	06-26-08	08-20-08	06-25-09	3.00	1,000,000.00		1,000,000.00	
			06-25-09	06-24-10	2.00		1,000,000.00		1,000,000.00
Various County Road and Highway Improvements	07-15	06-25-09	06-25-09	06-24-10	2.00		375,000.00		375,000.00
Various County Park Improvements	07-16	08-21-07	08-20-08	06-25-09	3.00	1,438,031.00		1,438,031.00	
			06-25-09	06-24-10	2.00		1,438,031.00		1,438,031.00
Various County Park Improvements	07-16	06-26-08	08-20-08	06-25-09	3.00	461,969.00		461,969.00	
			06-25-09	06-24-10	2.00		461,969.00		461,969.00
Acquisition of Capital Equipment and Various Capital Projects for the Essex County Vocational Schools	07-24	06-26-08	08-20-08	06-25-09	3.00	2,000,000.00		2,000,000.00	
			06-25-09	06-24-10	2.00		2,000,000.00		2,000,000.00
Improvements to Essex County College	07-25	06-25-09	06-25-09	06-24-10	2.00		2,061,121.00		2,061,121.00
Improvements at Various County Parks	08-03	06-26-08	08-20-08	06-25-09	3.00	950,000.00		950,000.00	
			06-25-09	06-24-10	2.00		950,000.00		950,000.00
Improvements at Various Golf Courses	08-04	06-26-08	08-20-08	06-25-09	3.00	950,000.00		950,000.00	
			06-25-09	06-24-10	2.00		950,000.00		950,000.00
Improvements at Various Golf Courses	08-04	06-25-09	06-25-09	06-24-10	2.00		950,000.00		950,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-22
Sheet #3

	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2008	Issued	Redeemed	Balance Dec. 31, 2009
General Improvements									
Improvements to Various County Buildings	08-05a	06-26-08	08-20-08	06-25-09	3.00%	$ 7,813,031.00	$	$ 7,813,031.00	$
			06-25-09	06-24-10	2.00		7,813,031.00		7,813,031.00
Improvements to Various County Buildings	08-05a	06-25-09	06-25-09	06-24-10	2.00		3,681,969.00		3,681,969.00
Hazardous Material and Chemical Control Program	08-05b	06-25-09	06-25-09	06-24-10	2.00		855,000.00		855,000.00
Improvements to Bridges, Culverts and Storm Drainage	08-06a	06-25-09	06-25-09	06-24-10	2.00		157,804.22		157,804.22
Traffic Signal and Sign Improvement	08-06b	06-25-09	06-25-09	06-24-10	2.00		342,195.78		342,195.78
Various County Building Improvements	09-01	06-25-09	06-25-09	06-24-10	2.00		12,065,000.00		12,065,000.00
Improvements to Various Parks	09-03	06-25-09	06-25-09	06-24-10	2.00		2,148,497.05		2,148,497.05
						$ 75,000,000.00	$ 99,000,000.00	$ 75,000,000.00	$ 99,000,000.00
					Reference	C	Below	Below	C

	Ref.		
Issued for Cash	C-2	$ 25,010,385.05	$
Redemptions:			
Cash	C-2		136,385.05
Budget Appropriation	C-13		874,000.00
Contra	Contra	73,989,614.95	73,989,614.95
	Above	$ 99,000,000.00	$ 75,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-23

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable Dec. 31, 2009 Date	Amount	Interest Rate	Increase	Balance Dec. 31, 2009
Department of Environmental Protection	7-24-09	$ 512,650.60	4-23-10	$ 11,518.26		$	$
			10-23-10	11,633.44			
			4-23-11	11,749.78			
			10-23-11	11,867.27			
			4-23-12	11,985.95			
			10-23-12	12,105.81			
			4-23-13	12,226.86			
			10-23-13	12,349.13			
			4-23-14	12,472.62			
			10-23-14	12,597.35			
			4-23-15	12,723.32			
			10-23-15	12,850.56			
			4-23-16	12,979.06			
			10-23-16	13,108.85			
			4-23-17	13,239.94			
			10-23-17	13,372.34			
			4-23-18	13,506.06			
			10-23-18	13,641.12			
			4-23-19	13,777.54			
			10-23-19	13,915.31			
			4-23-20	14,054.46			
			10-23-20	14,195.01			
			4-23-21	14,336.96			
			10-23-21	14,480.33			
			4-23-22	14,625.13			
			10-23-22	14,771.38			
			4-23-23	14,919.10			
			10-23-23	15,068.29			
			4-23-24	15,218.97			
			10-23-24	15,371.16			
			4-23-25	15,524.87			
			10-23-25	15,680.12			
			4-23-26	15,836.92			
			10-23-26	15,995.29			
			4-23-27	16,155.24			
			10-23-27	16,316.80			
			4-23-28	16,480.00	2.00%	512,650.60	512,650.60
						$ 512,650.60	$ 512,650.60
					Reference	C-18	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FISCAL YEAR ADJUSTMENT BONDS

C-24

Description	Original Issue Date	Original Issue Amount	Interest Rate	Balance Dec. 31, 2008	Decrease
Fiscal Year Adjustment Bonds	9-01-95	$ 26,625,000.00	5.75%	$ 1,550,000.00	$ 1,550,000.00
				C	C-12

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-25
Sheet #1

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2009 Date	Maturities of Bonds Outstanding Dec. 31, 2009 Amount	Interest Rate	Balance Dec. 31, 2008	Decrease	Balance Dec. 31, 2009
General Obligation Refunding (1989A)	1-24-89	$ 42,540,000.00						
Less: Advance Refunding	12-04-92	32,865,000.00						
		9,675,000.00	8-15-2019	$ 3,500,000.00	15.25%	$ 3,500,000.00	$	$ 3,500,000.00
General Obligation Refunding	12-15-97	21,905,000.00	7-15-2010	860,000.00	4.60			
			7-15-2011	775,000.00	4.60			
			7-15-2012	700,000.00	4.60			
			7-15-2013	620,000.00	4.60			
			7-01-2014	555,000.00	4.60			
			7-15-2015	505,000.00	4.60	4,965,000.00	950,000.00	4,015,000.00
General Obligation Pension Refunding	4-01-03	54,665,000.00	4-01-2013	220,000.00	4.75 (1)			
			4-01-2014	405,000.00	4.75 (1)			
			4-01-2015	615,000.00	4.75 (1)			
			4-01-2016	840,000.00	4.75 (1)			
			4-01-2017	1,095,000.00	4.75 (1)			
			4-01-2018	1,370,000.00	4.75 (1)			
			4-01-2019	1,675,000.00	4.75 (1)			
			4-01-2020	2,005,000.00	4.75 (1)			
			4-01-2021	2,370,000.00	4.75 (1)			
			4-01-2022	1,450,000.00	4.75 (1)			
			4-01-2023	1,740,000.00	4.75 (1)			
			4-01-2024	2,060,000.00	4.95 (2)			
			4-01-2025	2,410,000.00	4.95 (2)			
			4-01-2026	2,795,000.00	4.95 (2)			
			4-01-2027	3,215,000.00	4.95 (2)			
			4-01-2028	3,670,000.00	4.95 (2)			
			4-01-2029	4,165,000.00	4.95 (2)			
			4-01-2030	4,710,000.00	4.95 (2)			
			4-01-2031	5,295,000.00	4.95 (2)			
			4-01-2032	5,935,000.00	4.95 (2)			
			4-01-2033	6,625,000.00	4.95 (2)	54,665,000.00		54,665,000.00
General Obligation Refunding	6-01-05	$ 80,100,000.00	6-01-2010	14,590,000.00	5.00			
			6-01-2011	11,145,000.00	5.00			
			6-01-2012	5,250,000.00	5.00			
			6-01-2013	5,525,000.00	5.00			
			6-01-2014	5,815,000.00	5.00			
			6-01-2015	6,115,000.00	5.00			
			6-01-2016	4,110,000.00	5.00	64,855,000.00	12,305,000.00	52,550,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-25
Sheet #2

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2008 Date	Maturities of Bonds Outstanding Dec. 31, 2008 Amount	Interest Rate		Balance Dec. 31, 2008	Decrease	Balance Dec. 31, 2009
General Obligation Refunding, Series A	5-20-08	$ 17,135,000.00	11-15-2010	$ 5,610,000.00	5.00				
			11-15-2011	6,185,000.00	5.00		$ 17,135,000.00	$ 5,340,000.00	$ 11,795,000.00
General Obligation Refunding, Series B	8-13-08	2,980,000.00	11-15-2010	390,000.00	3.00				
			11-15-2011	595,000.00	3.25				
			11-15-2012	585,000.00	3.50				
			11-15-2013	575,000.00	3.75				
			11-15-2014	570,000.00	4.00		2,980,000.00	265,000.00	2,715,000.00
General Obligation Refunding, Series C	9-23-08	32,635,000.00	12-01-2010	3,290,000.00	4.13				
			12-01-2011	3,805,000.00	4.40				
			12-01-2012	3,590,000.00	5.26				
			12-01-2013	3,755,000.00	5.31				
			12-01-2014	3,835,000.00	5.46				
			12-01-2015	3,725,000.00	6.00	(3)			
			12-01-2016	3,710,000.00	6.00	(3)			
			12-01-2017	3,880,000.00	6.00	(3)	32,635,000.00	3,045,000.00	29,590,000.00
							$ 180,735,000.00	$ 21,905,000.00	$158,830,000.00
					Reference		C	C-12	C

(1) Mandatory Sinking Fund Requirements on Term Bonds Due April 1, 2023.

(2) Mandatory Sinking Fund Requirements on Term Bonds Due April 1, 2033.

(3) Mandatory Sinking Fund Requirements on Term Bonds Due December 1, 2017.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-26
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2009 Date	Amount	Interest Rate	Balance Dec. 31, 2008	Decrease	Balance Dec. 31, 2009	Funded by County Appropriation	Funded by State of New Jersey (Ch. 12, P.L. 1971)
County College Bonds	11-15-95	$ 8,018,000.00	11-15-2010	$ 205,000.00	5.35 %	$ 400,000.00	$ 195,000.00	$ 205,000.00	$	$ 205,000.00
Essex County Improvement Authority - General Improvements	9-18-96	2,950,000.00	7-01-2010/2016	147,500.00	6.30 (1)	1,180,000.00	147,500.00	1,032,500.00	1,032,500.00	
County Vocational School Bond	8-01-98	2,500,000.00	2-01-2010	250,000.00	5.00	500,000.00	250,000.00	250,000.00	250,000.00	
County College Bonds	9-01-99	4,500,000.00	8-01-2010	340,000.00	5.00					
			8-01-2011	360,000.00	5.15					
			8-01-2012	380,000.00	5.25					
			8-01-2013	395,000.00	5.35					
			8-01-2014	405,000.00	5.45	2,205,000.00	325,000.00	1,880,000.00	1,035,000.00	845,000.00
County College Bonds	7-15-01	24,300,000.00	6-01-2010	1,650,000.00	4.50					
			6-01-2011	1,725,000.00	4.50					
			6-01-2012	1,805,000.00	4.50					
			6-01-2013	1,890,000.00	4.50					
			6-01-2014	1,975,000.00	4.625					
			6-01-2015	2,075,000.00	4.625					
			6-01-2016	2,175,000.00	4.75	14,880,000.00	1,585,000.00	13,295,000.00	13,295,000.00	
County Vocational School Bonds (NJ School Bond Reserve Act, P.L. 1980, C. 72)	7-15-01	7,000,000.00	6-01-2011	495,000.00	4.25					
			6-01-2012	520,000.00	4.375	1,015,000.00		1,015,000.00	1,015,000.00	
County College Bonds - Series 2002A	10-15-02	2,500,000.00	10-15-2010	170,000.00	4.00					
			10-15-2011	170,000.00	4.00					
			10-15-2012	170,000.00	4.00					
			10-15-2013	170,000.00	4.00					
			10-15-2014	170,000.00	4.00					
			10-15-2015	170,000.00	4.125					
			10-15-2016	170,000.00	4.20					
			10-15-2017	170,000.00	4.30	1,530,000.00	170,000.00	1,360,000.00	1,360,000.00	
County College Bonds - Series 2002B (P.L. 1971, C.12)	10-15-02	2,500,000.00	10-15-2010	170,000.00	4.00					
			10-15-2011	170,000.00	4.00					
			10-15-2012	170,000.00	4.00					
			10-15-2013	170,000.00	4.00					
			10-15-2014	170,000.00	4.00					
			10-15-2015	170,000.00	4.10					
			10-15-2016	170,000.00	4.20					
			10-15-2017	170,000.00	4.25	1,530,000.00	170,000.00	1,360,000.00		1,360,000.00
General Improvement Bonds	10-01-04	67,200,000.00	10-01-2013	4,670,000.00	4.00					
			10-01-2014	4,840,000.00	4.00					
			10-01-2015	5,025,000.00	4.00					
			10-01-2016	5,210,000.00	4.00					
			10-01-2017	5,420,000.00	4.00					
			10-01-2018	5,640,000.00	4.00					
			10-01-2019	5,860,000.00	4.00	36,665,000.00		36,665,000.00	36,665,000.00	
County College Bonds - Series 2004B	10-01-04	14,500,000.00	10-01-2010	1,095,000.00	3.00					
			10-01-2011	1,140,000.00	3.00					
			10-01-2012	1,180,000.00	4.00					
			10-01-2013	1,225,000.00	4.00					
			10-01-2014	1,270,000.00	4.00					
			10-01-2015	1,320,000.00	4.00					
			10-01-2016	1,370,000.00	4.00					
			10-01-2017	1,420,000.00	4.00	11,075,000.00	1,055,000.00	10,020,000.00	10,020,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-26
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2009 Date	Amount	Interest Rate	Balance Dec. 31, 2008	Decrease	Balance Dec. 31, 2009	Funded by County Appropriation	Funded by State of New Jersey (Ch. 12, P.L. 1971)
County College Bonds - Series 2002C (P.L. 1971, C.12)	10-01-04	$ 4,000,000.00	10-01-2010	$ 250,000.00	3.50 %	$	$	$	$	$
			10-01-2011	260,000.00	3.50					
			10-01-2012	265,000.00	3.50					
			10-01-2013	275,000.00	3.50					
			10-01-2014	290,000.00	3.50					
			10-01-2015	300,000.00	3.50					
			10-01-2016	310,000.00	3.625					
			10-01-2017	320,000.00	3.750					
			10-01-2018	335,000.00	3.875					
			10-01-2019	350,000.00	4.00	3,195,000.00	240,000.00	2,955,000.00		2,955,000.00
County Vocational School Bonds (NJ School Bond Reserve Act, P.L. 1980, C. 72)	10-01-04	2,600,000.00	10-01-2010	145,000.00	3.50					
			10-01-2011	150,000.00	3.50					
			10-01-2012	160,000.00	3.50					
			10-01-2013	165,000.00	3.50					
			10-01-2014	170,000.00	3.50					
			10-01-2015	175,000.00	3.50					
			10-01-2016	185,000.00	3.75					
			10-01-2017	190,000.00	4.00					
			10-01-2018	200,000.00	4.00					
			10-01-2019	205,000.00	4.00					
			10-01-2020	215,000.00	4.00	2,100,000.00	140,000.00	1,960,000.00	1,960,000.00	
			5-01-2010	1,650,000.00	3.00					
			5-01-2011	1,725,000.00	3.20					
			5-01-2014	1,970,000.00	5.00					
			5-01-2015	2,060,000.00	5.00					
			5-01-2016	2,150,000.00	5.00					
			5-01-2017	2,250,000.00	4.00					
			5-01-2018	2,350,000.00	4.00					
			5-01-2019	2,455,000.00	4.00					
			5-01-2020	2,565,000.00	4.00					
			5-01-2021	2,680,000.00	4.125					
			5-01-2022	2,800,000.00	4.25	26,235,000.00	1,580,000.00	24,655,000.00	24,655,000.00	
Vocational School Bonds	08-21-07	10,732,320.00	12-15-2012	547,320.00	4.375					
			12-15-2013	100,000.00	4.75					
			12-15-2014	1,065,000.00	5.00					
			12-15-2015	1,065,000.00	4.125					
			12-15-2016	1,065,000.00	4.25					
			12-15-2017	1,065,000.00	4.00					
			12-15-2018	1,165,000.00	4.00					
			12-15-2019	1,165,000.00	4.25					
			12-15-2020	1,165,000.00	4.25					
			12-15-2021	1,165,000.00	4.25					
			12-15-2022	1,165,000.00	4.25	10,732,320.00		10,732,320.00	10,732,320.00	
County College Bonds - Series 2008A		9,000,000.00	3-01-2010	480,000.00	3.50					
			3-01-2011	495,000.00	3.50					
			3-01-2012	515,000.00	3.50					
			3-01-2013	535,000.00	3.50					
			3-01-2014	550,000.00	3.50					
			3-01-2015	570,000.00	3.50					
			3-01-2016	590,000.00	3.50					
			3-01-2017	615,000.00	5.00					
			3-01-2018	645,000.00	5.00					
			3-01-2019	665,000.00	4.25					
			3-01-2020	690,000.00	4.00					
			3-01-2021	720,000.00	4.00					
			3-01-2022	750,000.00	4.00					
			3-01-2023	780,000.00	4.10	9,000,000.00	400,000.00	8,600,000.00	8,600,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-26
Sheet #3

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2009 Date	Amount	Interest Rate	Balance Dec. 31, 2008	Decrease	Balance Dec. 31, 2009	Funded by County Appropriation	Funded by State of New Jersey (Ch. 12, P.L. 1971)
County College Bonds - Series 2008B (County College Bond Act, P.L. 1971, C.12)		$ 9,000,000.00	3-01-2010	$ 480,000.00	3.50 %	$	$	$	$	$
			3-01-2011	495,000.00	3.50					
			3-01-2012	515,000.00	3.50					
			3-01-2013	535,000.00	3.50					
			3-01-2014	550,000.00	3.50					
			3-01-2015	570,000.00	3.50					
			3-01-2016	590,000.00	3.50					
			3-01-2017	615,000.00	5.00					
			3-01-2018	645,000.00	5.00					
			3-01-2019	665,000.00	4.25					
			3-01-2020	690,000.00	4.00					
			3-01-2021	720,000.00	4.00					
			3-01-2022	750,000.00	4.00					
			3-01-2023	780,000.00	4.10	9,000,000.00	400,000.00	8,600,000.00		8,600,000.00
						$131,242,320.00	$6,657,500.00	$124,584,820.00	$110,619,820.00	$ 13,965,000.00
					Reference	C	C-12	C		

(1) Estimated interest rate.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-27

Ordinance Number	Improvement Description	Balance Dec. 31, 2008	2009 Authorizations	Bond Anticipation Notes Issued	Loans Issued	Balance Dec. 31, 2009
06-17	Improvements of the Essex County College	$ 4,250,000.00	$	$ 2,373,798.00	$	$ 1,876,202.00
07-15	Various County Road and Highway Improvements	375,000.00		375,000.00		
07-17	Dam Restoration Projects	1,050,000.00			512,650.60	537,349.40
07-25	Renovations, Equipment Purchases and Improvements to Essex County College	6,000,000.00		2,061,121.00		3,938,879.00
08-05	Multi-Purpose:					
	a. Improvements to Various County Buildings	3,681,969.00		3,681,969.00		
	b. Hazardous Material and Chemical Control Program	855,000.00		855,000.00		
08-06	Multi-Purpose:					
	a. Improvements to Bridges, Culverts and Storm Drainage	522,500.00		157,804.22		364,695.78
	b. Traffic Signal and Sign Improvements	475,000.00		342,195.78		132,804.22
	c. Highway Rehabilitation Program	570,000.00				570,000.00
	d. Highway Safety Program	332,500.00				332,500.00
	Improvements to the Essex County Vocational School	1,200,000.00				1,200,000.00
09-01	Various County Building Improvements		12,065,000.00	12,065,000.00		
09-02	Multi-Purpose:					
	a. Improvements to Bridges, Culverts and Storm Drainage		285,000.00			285,000.00
	b. Traffic Signal and Sign Improvements		332,500.00			332,500.00
	c. Highway Rehabilitation Program		522,500.00			522,500.00
	d. Highway Safety Program		285,000.00			285,000.00
09-03	Improvements to Various County Parks		2,375,000.00	2,148,497.05		226,502.95
09-04	Improvements at Various Golf Courses		950,000.00	950,000.00		
09-18	Improvements to Essex County College		1,500,000.00			1,500,000.00
09-19	Improvements to Essex County College		550,000.00			550,000.00
09-26	Rehabilitation to Leroy Smith Public Safety Building		7,125,000.00			7,125,000.00
		$19,311,969.00	$25,990,000.00	$25,010,385.05	$ 512,650.60	$19,778,933.35
	Reference	C	C-13	C-22	C-23	C

PART II

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

ROSTER OF OFFICIALS

LETTER OF TRANSMITTAL, COMMENTS AND RECOMMENDATIONS

(MANAGEMENT LETTER)

DECEMBER 31, 2009

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-4543
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 301
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

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

Honorable Members of the Board of Chosen
Freeholders and the County Executive
County of Essex
Newark, New Jersey 07102

We have audited the statutory basis financial statements of the various funds of the Department of Administration and Finance, County of Essex, as of and for the years ended December 31, 2009 and December 31, 2008, and have issued our report thereon dated July 2, 2010, which was qualified as a result of the County's policy to prepare its financial statements on the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended solely for the information and use of the County's management and freeholder members, appropriate State and Federal awarding agencies and the Division of Local Government Services, Department of Community Affairs, State of New Jersey. It is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
July 2, 2010

OFFICIALS IN OFFICE AT DECEMBER 31, 2009
AND REPORT ON SURETY BONDS

The following officials were in office during the period under examination:

Name	Position	Surety Bond
Joseph N. DiVincenzo, Jr.	County Executive	$
Board of Chosen Freeholders:		
Blonnie R. Watson	President	
Ralph R. Caputo	Vice President	
D. Bilal Beasley	Member	
Linda Lordi Cavanaugh	Member	
Carol Y. Clark	Member	
Samuel Gonzalez	Member	
Rufus I. Johnson	Member	
Donald M. Payne, Jr.	Member	
Patricia Sebold	Member	
Other Officials:		
Deborah Davis Ford	Clerk of the Board of Chosen Freeholders from June 1, 2009	
Debra Marvel	Acting Clerk of the Board of Freeholders to May 31, 2009	
Joyce Wilson-Harley, Esq.	County Administrator	
Paul J. Hopkins, II	County Treasurer	1,500,000.00
Anthony Abbaleo	Chief Financial Officer	
Christopher J. Durkin	County Clerk	50,000.00
James R. Paganelli, Esq.	County Counsel	
Paula T. Dow	Prosecutor	
Joseph P. Brennan, Jr.	County Surrogate	50,000.00
Armando B. Fontoura	County Sheriff	50,000.00
Carole A. Graves	County Register of Deeds and Mortgages	50,000.00
Sanjeev Varghese	County Engineer	

The surety coverage indicated above was provided by the Kemper Insurance Company except for the Treasurer and Sheriff, whose coverage was provided by Western Surety Company. Other officials and employees of the County of Essex were covered by Blanket Bond Coverage.

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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PHONE (732) 780-2600
FAX (732) 780-1030

Honorable Members of the Board of Chosen
Freeholders and The County Executive
County of Essex
Newark, New Jersey 07102

Mesdames and Gentlemen:

We have audited the financial statements and supplemental schedules and data of the Department of Administration and Finance of the County of Essex for the years ended December 31, 2009 and December 31, 2008 and have issued our report thereon.

The records of Statutory and Constitutional Divisions, Departments and Offices; Essex County College; Improvement Authority; Utilities Authority; Vocational School; Economic Development Corporation; and the Schedules of Federal and State Financial Assistance Programs (Single Audit) are audited independently of the General County accounts and subjects of separate audit reports.

As part of our audit, we reviewed and tested the County's system of internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America; by the Division of Local Government Services of the Department of Community Affairs, State of New Jersey and by *Government Auditing Standards* issued by the U.S. General Accounting Office. Compliance requirements were also reviewed in accordance with the requirements of the aforementioned standards and guidelines.

Our comments with respect to the audit, internal control, and any error, omission, irregularity, violation of law, discrepancy or other nonconformity to the law or regulation found during the audit and not heretofore discussed are herewith set forth.

Many of the following conditions and subjects of discussion are partial, general or direct repetitions of prior years Reports of Audit.

GENERAL COMMENTS

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

N.J.S.A. 40A:11-4a states "Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law. The governing body of a contracting unit may, by resolution approved by a majority of the governing body, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the governing body finds that it has had prior negative experience with the bidder."

It is pointed out that County Administration has the responsibility of determining whether the expenditures in any category will exceed the threshold set for the fiscal year and, where question arises as to whether any contract or agreement might result in violation of the statute, the opinion of the County Counsel should be sought before a commitment is made.

The statutory bidding threshold for the period under review was $29,000.00 based on the appointment of a qualified purchasing agent.

P.L. 2005, Chapter 51 and N.J.S.A. 19:44A-20.5, known as the "Pay to Play Law", however provides that a municipality or county is prohibited from executing any contract in excess of $17,500.00, on or after January 1, 2006, to a business entity that made certain reportable contributions to any municipal committee of a political party if a member of that party is in office as a member of the governing body of the municipality when the contract is awarded unless proposals or qualifications are solicited through a fair and open process.

It is further noted, that contracts between $17,500.00 and the municipal bidding threshold, known as "window contracts", can be awarded by resolution of the governing body without competitive bidding if a non-fair and open process is implemented, which prohibits reportable contributions by the business entity.

The provisions of N.J.S.A. 40A:11-3c directs the Governor of the State, in consultation with the Department of the Treasury, to adjust the threshold in direct proportion to the rise or fall of the area consumer price index as reported by the United States Department of Labor. Adjusted thresholds become effective on July 1st of every fifth year.

The records of the Office of Purchasing and General Services indicate that bids were requested by public advertising for the following items:

Service Contracts

Consultant Services for the County Jail
Commissary Services for the Correctional Facility
Managed Infrastructure Technology
Design, Engineering and Inspection of New Exhibits at Environmental Center
Modernization of Elevators at Leroy Smith Public Safety Building
Juvenile Justice Program Delinquency Prevention
Production and Entertainment Services
Maintenance of Planting Beds:
- Branch Brook Park, West-Side Park and Hendricks Field Golf Course
- Independence and Riverbank Parks
- Monte Irvin and Orange Parks
- Verona Park and Eagle Rock Reservation

Monitoring Chemical Control of Algae and Vascular Rooted Vegetation
Consultant Services for Essex County Affairs with State of New Jersey
Radiology Services for Hospital Center
Sanitarian Services

***Service Contracts* (Continued)**

Pharmaceutical Services for Hospital Center
Micro-Filming Services
Turf Management Program
Core Mechanical and Electrical Work at Leroy Smith Building
Fire Alarm and Security Work at Leroy Smith Public Safety Building
Food for the Concert Series at Brookdale Park
Fried Dough for Concert Series at Brookdale Park
Ice Cream and Italian Ices for the Concert Series at Brookdale Park
Tonsorial Service Juvenile Detention Center
Pharmacy Consulting Services for Hospital Center
Fireworks at Brookdale Park
Fireworks at Branch Brook Park
Engineering Services at Watsessing Park Field
Forest Regeneration in South Mountain Reservation
Worker's Compensation
Laboratory Services for Hospital Center
Security - Division of Welfare
Commissary Services
Web-Base CTB McGraw-Hill On-Line Test Adult Basic Education
Application Software Maintenance
Date Services on Tax Records for Board of Taxation
Tree Trimming for Essex County Parks Facilities
Funeral Directing Services for Unclaimed Indigent In-Ground Burials
IP Telephony Upgrade for the Correctional Facilities
Cisco Maintenance
Internet Services and SIP Trunking for Correction Facilities
Consulting for Grant Procurement
Unemployment
Psychiatric Hospital Strategic Planning
Tree and Stump Removal
Mobile Ice Cream and Hot Dog Truck:
  Branch Brook Park
  Brookdale Park
  Weequahic Park
Consulting Services for Department of Environmental Protection
Spring and Fall Clean-Up for the Presby Memorial Iris Garden
Security and Access Control System for the Sheriff's Office
Construction, Engineering and Inspection Services
Private Security Services at Rector Street
Architectural Design, Engineering and Construction Inspection Services for Football and Soccer Fields
Graphic Arts and Design Services
Maintenance of Refrigeration Unit at Codey Arena
Collection and Analyze Data with Respect to Juveniles Detailed
Collection and Disposal of Garbage
Removal of Snow and Ice from Pedestrian Sidewalks, Stairs and Walkways, Entrances and Exits at the Juror's Parking Lot and Other County Facilities
Tree and Stump Removal on Essex County Roadways
TV, Phone and Internet Services for the Sheriff's Office
Various Audits Required by Essex County
Consultant Coordinator for Sexual Assault Nurse Examiner and Sexual Assault Response Team
Purchase and Removal of Various Types of Scrap Metal
Medical Transportation Services
Area Plan for the Department of Citizen Services
Long Distance Service
Landscaping Services

***Service Contracts* (Continued)**

Transportation Services to the Elderly
Maintenance of the Sheriff's Help Desk at the Gibraltar Building
Marketing Consultant Small Business
On-Line Trade Name Database Search System
Janitorial Services
Furnish Drainage Cleaning on Essex County Parks Roadways, Paths and Field Drains
Juvenile Justice Program
Frozen and Live Animal Food - Turtle Back Zoo
Computer System Maintenance
Telephone Notification System
Engineering Services for Roadway Resurfacing
Maintenance of Essex County Fueling Stations
Firearms Examiner Technology
E-Mail Archiving
Carpet Cleaning
Furnish Leaf Removal, Loading and Trunking Services
Design Services for a New Boathouse and Miniature Golf Course in West Orange
Traffic Signal Design
Outside Legal Counsel for Real Estate Matters
Legal Services, Case Management and Emergency Assistance Under the Social Services for the Homeless Program
Lease for Westside Park Community Center Building
Drain Cleaning
Data Works Photo Manager
Area Plan II
Fingerprint Software and Hardware Maintenance Support
Software Maintenance for the County Financial System
Transportation Services for Senior Citizens
Furnish, Deliver, Install and Maintain Eight Coin-Operated Copiers and Card Reader System
Medical Healthcare Services for Juvenile Detention
Consultant for Workforce Investment Board
Grant Procurement Services
General Planning Counsel
Remove Existing Compost from South Mountain Reservation
Substance Abuse Treatment
Maintenance and Operation of Essex County Website
Recording and Transcription Services for the Board of County Freeholders
Video Taping Services
Photography Services
Electrical Services
Family Crisis Intervention
Exhibits at Environmental Center
Clothing for Hospital Center, Correction Facility and Youth House
Janitorial Services by Handicapped Persons
Hall of Records Cafeteria
Waste Tire Removal Services for Public Works
Professional Investigator
Cost Reporting and Reimbursement Consulting Services
Printing Services
Application Software
Temporary Shelter for Welfare

***Service Contracts* (Continued)**

Comprehensive Recreational Services:
  Glenfield Park
  West Side Park
  Branch Brook Park
Interstate Improvement
Janitorial Services at Leroy Smith Public Safety Building
Actuarial Valuation of Post-Employment Benefits
Property and Casualty Insurance Broker Services
Operation of Compost Facility
Food Services for County Hospital
Deferred Compensation Services
South Orange Avenue Engineering Services
Food Services for Youth House
Rental of Tables and Chairs for Polling Places
Psychological Evaluations
Masonry Work
Landscape Architect
Maintenance of Eagle Rock Reservation Lawn and Mixed Bed Areas
Radiology Services
Tandem Trucks with Drivers for Hauling Services
Transcription Services

General Equipment, Materials and Supplies

Sony 52" LCD Television for Hospital Center
Grass Seed for County Golf Courses
Fertilizers for County Parks and Golf Courses
Embroidered/Silk Screen T-Shirts
Rental of Folding Tables, Chairs and Related Items
Rental of Portable Light Towers
Rental of Portable Diesel Powered Generators
Rubber Lamellas (Targets)
Television for Correctional Facility
Pesticides and Adjuvants
Pruning on Essex County Roadways
Electric Washer and Dryers for Correctional Facility
Fertilizers and Infield Baseball Diamond Mix
Greens Top Dressing for Three Essex County Golf Courses
Golf Course Accessories
Enhancement to Image Master Software Application
Janitorial Supplies
Replacement of Damaged Playground Equipment
Bottled Water and Cooler Rental
Produce for Turtle Back Zoo
Frozen and Live Animal Food for Turtle Back Zoo
Animal Food and Bedding for Turtle Back Zoo
Board and Card Games
Toiletries and Beauty Supplies
Conveyor Bags
Digital Video Recording Equipment for Security System -
  Essex County Correctional Facility
Mineral Rock Salt
Inmate Security Identification Armbands
Refrigerant for HVAC System
Plumbing Supplies
Snow Plowing Trucks
Copier Toners

General Equipment, Materials and Supplies ***(Continued)***

Beddings and Linens
Inmates Uniforms
Building Materials
Lighting and Fixture Supplies
Psychological Exams
Rental of Three Front End Loaders for Public Works
Photographic Supplies
Heavy Duty Equipment/Operator Rental Program -
  Hospital Center Demolition
ANSI Raincoats and 8 Point Covers
Veterans' Flags for Various County Agencies
Snow Equipment Parts
Goodyear Brand Tires or Equivalents

Construction and Repair Contracts

Toro and Jacobsen Reel Mower Repair Service
Herbicides, Insecticides, Fungicides at County Golf Courses
Leroy Smith Building - Rehabilitation
Collision Repairs for Essex County Fleet Vehicles
Intersection Improvements
Repair and Inspection of Artificial Athletic Fields
Handicapped Ramps
Demolition of Leroy Smith Public Safety Building
Drainage and Roadway Improvements
Three Traffic Signal Installation and Improvement in Nutley Township
Glenfield Park Improvements:
  Rehabilitation of Park Playing Fields
Yanticaw Park Improvements:
  Ball Field Improvements
  Rehabilitation of the Field House and Playground
  Decorative Site Lighting and Rehabilitation of Basketball Court
  Rehabilitation of Bocce Court Pavilion
Brookdale Park Improvements:
  Resurfacing of Pathways and Roadways
Branch Brook Park Improvements:
  Repairs and Improvements to Greenhouse
  Cherry Trees Phase 6
  Improvements to Football and Soccer Fields
Brookdale Park Improvements
Verona Park Improvements:
  Installation of Benches, Trash Receptacles and Trees
Independence Park Improvements:
  Rehabilitation of Independence Park Building
  Rehabilitation of Senior Building
Ivy Hill Park Improvements:
  Improvement to Restroom and Playground Buildings
New Traffic Signal Operation on Central Avenue in Orange and
  East Orange
Plumbing Repairs and Maintenance
Repair of Playground Safety Surfaces
Miscellaneous Roadway Repairs
Repair and Inspection of Turf Equipment
Sand Court Quarry Playground
Transmission/Transaxle Repair for Essex County Fleet Vehicles
Central Avenue Improvements

***Construction and Repair Contracts* (Continued)**

Construct West Window Wall at Leroy Smith Public Safety Building
Custom Made Sings
Two-Way Radio Repair
Fabrication, Delivery and Installation of Custom Hand-Carved Sign
Construction, Engineering and Inspection Services for the Various
Roadway Resurfacing Program
Welding, Structural and Mechanical Improvements for Passaic River Bridges
Four Park Avenue Traffic Signals
Repair to Park and Ride at Codey Arena
Renovations of Restrooms at Kip's Castle
Custom Signs for Various Parks Locations
Handicapped Ramps for Polling Places

Vehicle and Road Equipment

2 Toro Brand Model 5610-D Reel Mowing Unit
Jacobson Brand Replacement Parts for Turf Equipment Repair
1 Ford 950 Special Operation Vehicle
1 New Ford Expedition XLT Truck
6 Ford Expedition 4wd Trucks
Ford Evidence Collection Equipment
Dodge Caravan SE Van W/Read Partition
1 2010 Ford Transit Connect Van
Four (4) 2010 Ford Explorers
Two (2) 2010 Ford F350 Plow Trucks

Proposals were solicited for professional services in accordance with N.J.S.A. 19:44A-20.5.

Inasmuch as the system of records did not provide for an accumulation of payments for categories of materials and supplies or related work or labor, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violations existed.

Cash

Bank Accounts:

Our review of the cash accounts maintained for the Current, Trust and Capital Funds has indicated that the County maintains in excess of sixty bank accounts.

It is recommended that consideration be given to the consolidation or elimination of certain bank accounts.

Outstanding Checks:

A summary of checks outstanding in excess of one year are detailed as follows:

Vendor Account:	
Number of Checks	113
Amount	$ 286,155.13
Payroll Clearing:	
Number of Checks	87
Amount	$ 33,449.03
Retirement Account:	
Number of Checks	84
Amount	$ 20,850.71
Election Account:	
Number of Checks	22
Amount	$ 3,331.84

It should be noted that these checks are currently under review by County officials and appropriate action will be taken as to reissuance or escheatment to the State of New Jersey.

Revenue Collecting Officials

An audit detailing the financial transactions of the various departments and offices is the subject of a separate report.

State Reimbursements for Confinement of Prisoners

The State Department of Corrections prepares a monthly "Per Diem Reimbursement Summary" for reimbursement of State sentenced and certain parole violators housed in County Correctional Facilities. The State commences payment for State parole violators with no pending criminal charges the first day after the Judgment of Conviction and for parole violators with a pending criminal charge the sixteenth day after the warrant is enforced. The State has prepared "Housing Per Diem Reconciliation Procedures" to provide the County staff with guidelines to reconcile actual per diem reimbursements with records maintained by the County.

Monthly reports are prepared by County officials reconciling State reimbursements to County records. Differences are reported to the State which are reimbursed in a subsequent month. There are, however unpaid amounts which remain open and are not corrected by the County.

It is recommended that more care be exercised in reconciling State reimbursements for the confinement of prisoners to County records.

Accounts Payable

As of December 31, 2009 a detail list of accounts payable in the sum of $2,761,316.95 remain unpaid and are summarized by years as follows:

Year	Balance Outstanding
2008	$ 1,885,797.79
2007	467,649.74
2006	407,869.42
	$ 2,761,316.95

Accounts payable are reviewed on an annual basis by Finance Office personnel.

Performance Bonds

A review of a listing of performance bonds held by the County has indicated that several cash bonds have been on hand in excess of five years. A summary of those accounts is detailed as follows:

Year	Amount
1991	$ 500.00
1994	2,750.00
1995	11,500.00
1996	62,953.00
1997	50,000.00
1998	25,000.00
1999	20,000.00
2000	20,000.00
2001	30,000.00
2002	48,769.00
2003	185,000.00
	$ 456,472.00

A review of the above bonds by officials in the Division of Engineering in the Department of Public Works noted that they are performance guarantees for monitoring wells and are required to remain on hand ten to twenty-five years.

Federal and State Grant Fund

Prior Year Grants:

As reflected on Exhibit A-20, there are grants dating to the year 1998. A summary of grants which remain unexpended prior to the year 2002 is detailed as follows:

Year	Total	Balance	
		Encumbered	Unencumbered
1998	$ 319,992.49	$	$ 319,992.49
1999	1,766,383.95	864,508.50	901,875.45
2000	633,104.90	49,806.47	583,298.43
2001	1,227,822.04	47,874.06	1,179,947.98
	$ 3,947,303.38	$ 962,189.03	$ 2,985,114.35

It should be noted that several of the above grants are long-term open-ended grants which must remain open until the completion of the projects.

It should also be noted that several grant balances have remained unchanged for several years.

It is recommended that certain unexpended grant funds be reviewed and appropriate action taken as to expenditure or refund to the sponsoring agency.

Community Development Grant Funds:

The following grants were awarded under the Federal Program for Community Development Block Grants. As a result of certain internal operating procedures these grants were not expended in the Dedicated Trust Fund for Community Development Funds, rather transferred to the Federal and State Grant Fund and expended in that fund.

A summary of these grants is detailed as follows:

	Program Year	Project Number	Grant Award	2009 Expenditure	Unexpended Funds
Road Resurfacing	2009	K93810	$ 1,197,798.00	$ 1,192,244.83	$ 5,553.17
Keps Castle Park Carriage House	2009	K97921	50,000.00		50,000.00
Tenant Resource Center	2009	H94501	82,450.00	81,786.16	663.84
Road Resurfacing	2008	K83810	445,104.00	445,104.00	
			$ 1,775,352.00	$ 1,719,134.99	$ 56,217.01

Capital Leasing Program

A resolution was adopted by the Board of Freeholders on November 8, 2007 authorizing a lease purchase financing agreement with Commerce Commercial Leasing for the acquisition and leasing of certain equipment. Expenditures for the purchase of equipment are charged to a general capital reserve account established for this purpose. A similar agreement was entered into in the year 2004 for the purchase of equipment.

Escrow accounts have been established with the Commerce Bank and the Bank of New York to finance the purchase of the aforementioned equipment which is subsequently leased to the County.

As of December 31, 2009, the balances in the escrow accounts are detailed as follows:

Bank of New York	$ 2,154,182.87

These accounts are represented by program funds receivable in the Capital Section of the audit.

Ordinances were not adopted authorizing the initial capital expenditures.

It is recommended that future capital lease programs be authorized by capital ordinances.

Payroll

Salary Overpayments:

Certain employees were overpaid due mainly to payment for unearned vacation and sick time. Each year all vacation and sick leave time is credited to employees in anticipation that employment will continue through the end of the calendar year. When an employee resigns or takes a leave of absence, leave time is prorated in accordance with County policy which has caused certain salary overpayments. In most instances effort has been made to recoup overpaid salaries from current and former employees. This issue has been referred to the Office of the County Counsel.

Employee Health Benefit Trust Fund

Cash Reconciliations:

Effective July 1, 1995, the County remits health benefits "claims paid" amounts per weekly billings which are deposited to a commingled checking account maintained by the fund administrator. The County does not receive cash reconciliations of this account. This "account" has a working capital balance in the sum of $150,000.00. We could not determine if voided checks were credited to the County.

During the year 2010, the County changed to a premium based account for health benefit coverage. As a result, the aforementioned account will be closed after the payment of outstanding claims.

Corrective Action Plan

In accordance with regulations promulgated by the Single Audit Act and the Division of Local Government Services, all Counties are required to prepare and submit to the Division of Local Government Services, a Corrective Action Plan with regard to audit deficiencies. This plan must be approved by formal resolution of the Governing Body and submitted within 60 days from the date the audit is received.

A Corrective Action Plan was prepared for 2008 audit deficiencies, approved by resolution of the Board of Freeholders, and submitted to the Division of Local Government Services.

Status of Prior Years' Audit Recommendations

A review was performed on all prior year recommendations and corrective action was taken on all with the exception of those indicated with an asterisk.

Miscellaneous

The details of separate Trust Accounts, established for the Workers' Compensation Self-Insurance Trust Fund and Employees' Retirement System, are reflected in the Trust Fund section herein.

No responsibility for reporting is assumed for liabilities arising from matters in litigation, contingent liabilities or from projects funded by Federal, State or other sources that may not be included in the County Budget as adopted or amended; not subjected to County ordinance or resolution; and, not recorded on the general books and records of the County.

In verifying expenditures, computations were tested on the basis of a statistical sample of claims approved and paid. No attempt was made in this connection to establish proof of rendition, character or extent of services, nor quantities, nature, propriety of prices or receipt of materials, these elements being left necessarily to internal review in connection with approval of claims.

Revenue and receipts were established and verified as to source and amount only insofar as the local records permitted.

Petty cash funds were verified by counts during the course of audit on a test basis.

The propriety of deductions from employees' individual gross salaries for pensions, withholding tax, social security and other purposes were tested as part of the examination.

An exit conference was held with the Chief Financial Officer.

The number of areas commented upon in this report and the resulting recommendations are for the purpose of attaining a more efficient and fiscally sound operation. It is urged that continued effort be made toward implementation of the recommendations.

A copy of this report was filed with the State of New Jersey, Director of the Division of Local Government Services, Department of Community Affairs.

A summary or synopsis of this report was prepared for publication and filed with the Clerk of the Board of Chosen Freeholders.

RECOMMENDATIONS

		Page Number
*	That consideration be given to the consolidation or elimination of certain bank accounts.	176
	That more care be exercised in reconciling State reimbursements for the confinement of prisoners to County records.	177
*	That certain unexpended grant funds be reviewed and appropriate action taken as to expenditure or refund to the sponsoring agency.	179
*	That future capital lease programs be authorized by capital ordinances.	179

Asterisked (*) recommendations are repeated from prior year Reports of Audit. Page numbers refer to related comments or discussions appearing herein.

* * *

The comments and resulting recommendations are indicative of an ongoing need for improvement in the areas discussed and for administrative action of the County Executive and the Board of Chosen Freeholders. They are not of sufficient materiality whereby they would affect our ability to express an opinion on the financial statements taken as a whole.

We shall be pleased to confer with the members of the Board of Chosen Freeholders and the County Executive on questions that might arise with respect to any matters in this report and to assist in the implementation of recommendations.

We desire to express our appreciation for the assistance and courtesies rendered by the Officials and employees of the County of Essex during the course of our audit.

Respectfully submitted,

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
July 2, 2010