COUNTY OF ESSEX

NEW JERSEY

REPORT ON

EXAMINATION OF ACCOUNTS

DEPARTMENT OF ADMINISTRATION AND FINANCE

FOR THE YEAR 2012

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF ESSEX, NEW JERSEY

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PART I

REPORT ON EXAMINATION

FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2012

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the financial statements - regulatory basis of the various funds and account groups of the County of Essex, as of and for the years then ended December 31, 2012 and 2011 and the related notes to the financial statements, as listed in the foregoing table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

As described in Note 1, these financial statements have been prepared in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to demonstrate compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "*Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles*" paragraph, the financial statements referred to in the first paragraph, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2012 and 2011, and the results of its operations for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements - regulatory basis referred to above, present fairly, in all material respects, the financial position of the various funds of the County of Essex at December 31, 2012 and 2011, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in accordance with accounting principles on the basis of financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in Note 1.

Other Matters

Supplementary Information

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

The supplementary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedules are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated July 16, 2013 on our consideration of the County of Essex's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Essex's internal control over financial reporting and compliance.

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
July 16, 2013

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #1

ASSETS	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
Regular Fund			
Cash	A-4	$ 96,993,028.51	$ 56,148,961.19
Cash - Change Fund	A-7	11,700.00	11,700.00
		97,004,728.51	56,160,661.19
Receivables with Offsetting Reserves:			
Taxes Receivable	A-8	901,998.51	1,533,146.67
Sales Contracts Receivable	A-9	3,700,000.00	
Deposits Receivable	A-10	7,557.54	9,831.54
Revenue Accounts Receivable	A-11	2,346,044.71	2,349,901.63
Due from Federal and State Grant Fund	A-12	6,222,413.56	7,094,638.14
Due from Pension Trust Fund	A-12	240.20	161.43
		13,178,254.52	10,987,679.41
		110,182,983.03	67,148,340.60
Federal and State Grant Fund			
Due from Essex County Utilities Authority	A-13	10,971.62	
Federal and State Grants Receivable	A-23	65,717,336.54	90,190,982.00
		65,728,308.16	90,190,982.00
		$ 175,911,291.19	$ 157,339,322.60

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
Regular Fund			
Appropriation Reserves:			
Encumbered	A-3,15	$ 15,042,023.16	$ 10,209,381.08
Unencumbered	A-3,15	34,535,126.83	15,414,232.44
Accounts Payable	A-16	5,236,624.89	3,304,847.80
Deposits on Sale of Property	A-17	200,000.00	
Prepaid Revenue	A-18	3,147,699.00	
Due to Other Trust Fund	A-20	433.47	
Other Reserves:			
Performance Bonds	A-21	1,359,837.99	983,834.21
Miscellaneous	A-22	33,550.57	22,605.11
		59,555,295.91	29,934,900.64
Reserve for Receivables		13,178,254.52	10,987,679.41
Fund Balance	A-1	37,449,432.60	26,225,760.55
		110,182,983.03	67,148,340.60
Federal and State Grant Fund			
Due to Current Fund	A-20	6,222,413.56	7,094,638.14
Reserve for Federal and State Grant Funds:			
Encumbered	A-24	19,851,530.96	27,737,771.58
Unencumbered	A-24	38,873,486.82	54,644,464.36
Unappropriated Reserves	A-25	780,876.82	714,107.92
		65,728,308.16	90,190,982.00
		$ 175,911,291.19	$ 157,339,322.60

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-1

	Ref.	Year 2012	Year 2011
Revenue and Other Income			
Fund Balance Utilized	A-2	$ 4,000,000.00	$ 21,660,540.00
Miscellaneous Revenue Anticipated	A-2	372,055,220.44	368,030,434.46
Receipts from Current Taxes	A-2	391,714,305.34	384,033,637.75
Other Credits to Income:			
Interfunds Realized	A-12	872,145.81	
Federal and State Grant Reserves Cancelled	A-12	210,046.80	0.02
Unexpended Balance of Appropriation Reserves	A-15	4,789,092.18	3,550,689.30
Accounts Payable Cancelled	A-16	1,302,168.05	647,214.99
Reserve for Performance Bonds Cancelled	A-21	4,000.00	1,057.62
		774,946,978.62	777,923,574.14
Expenditures			
Budget Appropriations	A-3	772,152,022.65	767,580,384.15
Other Charges:			
Prior Years' Revenue Refunds	A-4	86,283.92	137,744.87
Interfund Charges			5,917,479.97
Federal and State Grants Receivable Cancelled			5,429.47
		772,238,306.57	773,641,038.46
Excess in Revenue		2,708,672.05	4,282,535.68
Adjustments to Income before Fund Balance:			
Expenditures Included Above Which Were Funded by Bond Ordinance	A-14	12,515,000.00	
Statutory Excess to Fund Balance		15,223,672.05	4,282,535.68
Fund Balance			
Balance January 1	A	26,225,760.55	43,603,764.87
		41,449,432.60	47,886,300.55
Decreased by:			
Utilized as Anticipated Revenue	A-2	4,000,000.00	21,660,540.00
Balance December 31	A	$ 37,449,432.60	$ 26,225,760.55

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #1

	Ref.	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	A-1	$ 4,000,000.00	$ 4,000,000.00	$
Miscellaneous Revenues - Section A: Local Revenues				
County Clerk	A-10	165,000.00	182,688.50	17,688.50
Register of Deeds and Mortgages	A-10	5,400,000.00	6,187,155.69	787,155.69
Surrogate	A-10	525,000.00	439,579.53	(85,420.47)
Sheriff	A-10	925,000.00	1,011,570.48	86,570.48
Essex County Parks	A-10	9,500,000.00	10,752,829.89	1,252,829.89
Interest on Investments and Deposits	A-10	125,000.00	54,940.76	(70,059.24)
Mental Hospital:				
Medicare/Medicaid	A-10	4,350,000.00	4,909,268.33	559,268.33
Other Revenue	A-10	475,000.00	136,032.18	(338,967.82)
Road Openings	A-10	125,000.00	141,740.00	16,740.00
Essex County Youth House	A-10	175,000.00	203,420.15	28,420.15
Receipts from Vending Machines	A-10	115,000.00	137,091.60	22,091.60
Essex County Division of Welfare:				
Medicaid Processing	A-10	850,000.00	1,375,802.38	525,802.38
State and Federal Participation	A-10	44,654,018.00	45,416,098.56	762,080.56
Miscellaneous	A-10	15,000,000.00	15,000,000.00	
Rents - County Property	A-10	615,000.00	418,020.10	(196,979.90)
Added and Omitted Taxes	A-8	1,520,000.00	1,543,440.06	23,440.06
Other Miscellaneous Revenues Not Anticipated Elsewhere in the Budget	A-2a	2,582,575.00	3,830,910.66	1,248,335.66
Motor Vehicle Fines	A-10	4,200,000.00	4,077,888.68	(122,111.32)
Grants - Indirect Cost/Fringe Benefits	A-10	4,500,000.00	6,807,074.47	2,307,074.47
Forfeited Recognizances	A-10	400,000.00	176,798.41	(223,201.59)
Total Section A: Local Revenues		96,201,593.00	102,802,350.43	6,600,757.43
Miscellaneous Revenues - Section B: State Aid				
Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A)	A-10	5,200,000.00	5,999,999.79	799,999.79
Essex County Vocational School - Debt Service Aid	A-10	190,000.00	235,489.00	45,489.00
Reimbursement for Confinement of Prisoners - State of New Jersey	A-10	2,000,000.00	2,381,680.72	381,680.72
SFEA Funds - Youth Detention	A-10	564,750.00	580,500.00	15,750.00
Total Section B: State Aid		7,954,750.00	9,197,669.51	1,242,919.51
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-10	13,657,013.00	13,657,013.00	
Supplemental Social Security Income	A-10	3,100,084.00	2,480,789.00	(619,295.00)
Psychiatric Facilities (C. 73, P.L. 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	A-10	7,706,759.00	7,706,759.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-10	47,432,254.00	47,432,254.00	
State Patients in County Psychiatric Hospitals	A-10	41,676,860.00	43,676,860.73	2,000,000.73
Reimbursement - Community Mental Health Center Piscataway	A-10	4,466.00	4,466.00	
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		113,577,436.00	114,958,141.73	1,380,705.73

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

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 Services		$ 1,353,457.00	$ 1,353,457.00	$
Almost Home III		270,720.00	270,720.00	
Area Plan		6,989,715.00	6,989,715.00	
Berkeley Avenue Bridge Over Second River		974,442.00	974,442.00	
Body Armor Replacement:				
Corrections		54,351.00	54,351.00	
Prosecutor		12,258.00	12,258.00	
Sheriff		35,946.00	35,946.00	
Youth Services		15,837.00	15,837.00	
Branch Brook Park Roadway Reconstruction		289,267.00	289,267.00	
Bulletproof Vest Partnership Program		36,144.00	36,144.00	
Business Development Interdepartmental Funds		11,764.00	11,764.00	
Care Coordination Program Income		88,524.00	88,524.00	
Centre Street Bridge Over Third River - Nutley		1,000,000.00	1,000,000.00	
Child Advocacy Unit		405,050.00	405,050.00	
Children's Inter-Agency Coordination Council		45,314.00	45,314.00	
Clark Street Bridge in the Borough of Glen Ridge		300,000.00	300,000.00	
Clean Communities		55,548.00	55,548.00	
Click It or Ticket		4,000.00	4,000.00	
Community Justice Program		60,000.00	60,000.00	
Community Service Block Grant		985,398.00	985,398.00	
Comprehensive County Funding Allocation - JABG		42,776.00	42,776.00	
Comprehensive County Funding Allocation		1,690,834.00	1,690,834.00	
County Environmental Health Act		319,650.00	319,650.00	
County Office of Victim Witness Advocacy		602,125.00	602,125.00	
Disaster Liaison Grant		2,500.00	2,500.00	
Dodd Street Bridge Over Second River in the City of East Orange		300,000.00	300,000.00	
Domestic Violence Assessment Center Program Income		1,300.00	1,300.00	
Drunk Driving Enforcement Fund		8,886.00	8,886.00	
Edward Byrne Memorial Justice Assistance		11,455.00	11,455.00	
Essex County College Learning Links		15,000.00	15,000.00	
Family Court Program		240,293.00	240,293.00	
Emergency Management Agency Assistance:				
Project I		50,000.00	50,000.00	
Project II		55,000.00	55,000.00	
General Operating Support		12,000.00	12,000.00	
General Education Development Testing Center:				
Program Income		15,385.00	15,385.00	
General Program Support:				
Summer Concert Series		14,754.00	14,754.00	
Green Acres Projects:				
Branch Brook Park Rehabilitation:				
Roberto Clemente		632,750.00	632,750.00	
Becker Park Improvements		800,000.00	800,000.00	
Multi-Park Improvements		1,410,926.00	1,410,926.00	
South Mountain Reservation Improvements		985,000.00	985,000.00	
Verona Park Improvements		800,000.00	800,000.00	
Homeland Security		671,692.00	671,692.00	
Homeless Related Services		282,208.00	282,208.00	
Housing Opportunities for People with Aids		60,000.00	60,000.00	
Human Services Advisory Council		68,859.00	68,859.00	
Human Services Homeless Population		227,889.00	227,889.00	
Hurricane Sandy Disaster National Emergency Grant		420,957.00	420,957.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

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				
Insurance Fraud Reimbursement		$ 250,000.00	$ 250,000.00	$
Inoperable Emergency Communications		45,000.00	45,000.00	
Job Access and Reverse Commute:				
Regular Program		100,000.00	100,000.00	
Night Owl		594,086.00	594,086.00	
Juvenile Detention Alternative Initiative		125,200.00	125,200.00	
Law and Program Enforcement for Essex County Violence		750,000.00	750,000.00	
Low Income Home Energy Assistance Program		56,300.00	56,300.00	
Local Law Enforcement Assistance Component		41,503.00	41,503.00	
Multi-Jurisdictional Gang, Gun and Narcotics Task Force		309,450.00	309,450.00	
Municipal Alliance to Prevent Alcoholism and Drug Abuse		963,175.00	963,175.00	
Museums for America		71,120.00	71,120.00	
New Jersey Senior Citizen/Disabled Resident Transportation Assistance Grant		1,834,210.00	1,834,210.00	
Northern New Jersey Healthcare Pathways Consortium:				
Project I		19,820.00	19,820.00	
Project II		19,820.00	19,820.00	
Park Avenue - Orange and East Orange Intersection		676,748.00	676,748.00	
Paul Coverdell National Forensic Science Improvement Act		21,518.00	21,518.00	
Personal Assistance Services Program		225,331.00	225,331.00	
Project Safe Neighborhood Program		50,629.00	50,629.00	
ADA Improvements:				
Rehabilitation of Elevators		600,000.00	600,000.00	
Respite Care:				
Grant		680,219.00	680,219.00	
Program Income		21,372.00	21,372.00	
Right-to-Know Program		20,419.00	20,419.00	
Sea Lion Exhibit at Turtle Back Zoo		375,000.00	375,000.00	
Senior Farmers Market Nutrition Program		3,000.00	3,000.00	
Sexual Assault Response Team/Nurse Examiner		154,558.00	154,558.00	
Social Service for the Homeless		2,658,612.00	2,658,612.00	
Special Child Health Services:				
Early Intervention Services		1,206,712.00	1,206,712.00	
Program Income		10,785.00	10,785.00	
Case Management		276,079.00	276,079.00	
Springfield and Ellis Avenue Intersection		441,850.00	441,850.00	
Subregional Transportation Planning Program		104,661.00	104,661.00	
Substance Abuse Initiative Program		140,000.00	140,000.00	
Support Assistance for Individuals and Families		1,153,112.00	1,153,112.00	
Tenant Resource Center		192,210.00	192,210.00	
Universal Service Fund		31,669.00	31,669.00	
Urban Area Security Initiative:				
Project I		345,000.00	345,000.00	
Project II		45,000.00	45,000.00	
Project III		300,000.00	300,000.00	
Project IV		45,000.00	45,000.00	
Waste Water Management Plan		25,000.00	25,000.00	
Work First New Jersey		7,938,722.00	7,938,722.00	
Work First New Jersey:				
Need Based Work Supports		50,000.00	50,000.00	
Temporary Assistance for Needy Families		11,790,011.00	11,790,011.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

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 Act:				
Adult and Dislocated Worker		$ 2,356,109.00	$ 2,356,109.00	$
Gold Standard		20,000.00	20,000.00	
Youth Allotment		927,254.00	927,254.00	
Workforce Learning Link Program		77,000.00	77,000.00	
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-23	60,873,238.00	60,873,238.00	
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-10	1,890,000.00	1,895,025.99	5,025.99
Telephone Commissions	A-10	925,000.00	965,166.53	40,166.53
Capital Surplus	A-12	2,227,250.00	2,227,250.00	
ECIA Parking	A-10	700,000.00	703,200.16	3,200.16
Reimbursement for School Board Elections	A-10	761,000.00	403,345.53	(357,654.47)
Inmate Co-Pay	A-10	275,000.00	274,376.86	(623.14)
Health Benefits Co-Pay	A-10	800,000.00	818,555.94	18,555.94
Chapter XII Reimbursement	A-10	1,683,575.00	1,683,575.43	0.43
CTP Debt Service	A-10	762,310.00	762,310.51	0.51
Board of Election Worker Reimbursement	A-10	580,000.00	622,750.00	42,750.00
Delaney Hall Drug Treatment Program	A-10	18,000,000.00	18,000,000.00	
Revised Fees (P.L. 2001, C.370):				
Surrogate	A-10	230,000.00	212,166.00	(17,834.00)
County Clerk	A-10	50,000.00	46,362.00	(3,638.00)
Register	A-10	1,400,000.00	1,718,959.40	318,959.40
Sheriff	A-10	600,000.00	600,336.21	336.21
County Prosecutor's Funding Initiative Pilot Program	A-10	1,800,000.00	1,811,000.00	11,000.00
Open Space Debt Service Offset	A-10	1,390,800.00	1,219,800.00	(171,000.00)
Passaic County Youth Detention Agreement	A-10	4,396,255.00	4,479,619.83	83,364.83
Lease Agreement - 50 S. Clinton Street	A-10	1,290,000.00	1,721,085.31	431,085.31
Locked Unit East Orange General Hospital	A-10	300,000.00	312,867.00	12,867.00
Federal Inmate Housing	A-10	41,356,769.00	42,767,225.71	1,410,456.71
Essex County Parks - Increased Fees		500,000.00		(500,000.00)
Build America Bond Interest Subsidy	A-10	978,842.00	978,842.36	0.36
Retroactive Medicaid		2,800,000.00		(2,800,000.00)
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		85,696,801.00	84,223,820.77	(1,472,980.23)
Total Miscellaneous Revenue	A-1	364,303,818.00	372,055,220.44	7,751,402.44
Amount to be Raised by Taxation - County Purpose Tax	A-1	391,714,299.00	391,714,305.34	6.34
	A-3	$ 760,018,117.00	$ 767,769,525.78	$ 7,751,408.78

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 - REGULATORY BASIS

A-2a

	Ref.	
Analysis of Other Miscellaneous Revenues Not Anticipated Elsewhere in the Budget:		
Prior Year Appropriation Refunds and Other Cancellations		$ 1,205,846.40
FEMA Reimbursements		451,694.12
Retiree Drug Subsidy Service Refunds		414,774.99
Premium on Sale of Tax Anticipation Note		166,250.00
Sale of County Property		153,866.20
Garnishee Fees		17,680.16
Election Refunds		15,716.98
Movie and TV Site Rental		9,005.00
Miscellaneous		325,897.60
		2,760,731.45
Revenue Accounts Receivable		1,070,179.21
	A-2,10	$ 3,830,910.66

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 843,681.00	$ 843,681.00	$ 817,721.02	$	$ 25,959.98	$
Other Expenses	53,732.00	53,732.00	34,948.88	2,595.73	16,187.39	
	897,413.00	897,413.00	852,669.90	2,595.73	42,147.37	
Office of the County Administrator:						
Salaries and Wages	719,643.00	719,643.00	674,083.90		45,559.10	
Other Expenses	5,800.00	5,800.00	3,979.71		1,820.29	
	725,443.00	725,443.00	678,063.61		47,379.39	
County Legislative Office:						
Board of Chosen Freeholders:						
Salaries and Wages	721,093.00	721,093.00	703,596.85		17,496.15	
Other Expenses	156,400.00	156,400.00	93,622.55	33,451.66	29,325.79	
	877,493.00	877,493.00	797,219.40	33,451.66	46,821.94	
Clerk and Other Legislative Functions:						
Salaries and Wages	644,150.00	644,150.00	608,142.38		36,007.62	
Other Expenses	150,625.00	150,625.00	59,545.32	17,862.08	73,217.60	
	794,775.00	794,775.00	667,687.70	17,862.08	109,225.22	
County Audit:						
Other Expenses	348,500.00	348,500.00		348,500.00		
Administration and Finance:						
Office of the Director:						
Salaries and Wages	100,750.00	103,465.00	103,461.54		3.46	
Office of Accounts and Control:						
Salaries and Wages	1,056,383.00	1,056,383.00	1,033,458.24		22,924.76	
Other Expenses	15,250.00	15,250.00	13,636.77		1,613.23	
	1,071,633.00	1,071,633.00	1,047,095.01		24,537.99	
Office of Management and Budget:						
Salaries and Wages	188,149.00	188,149.00	176,661.65		11,487.35	
Other Expenses	4,000.00	4,000.00	3,430.71		569.29	
	192,149.00	192,149.00	180,092.36		12,056.64	
Office of Data Processing:						
Other Expenses	156,000.00	156,000.00	153,336.43	1,060.00	1,603.57	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 919,208.00	$ 922,208.00	$ 921,390.04	$	$ 817.96	$
Other Expenses	214,475.00	214,475.00	59,059.21	50,888.43	104,527.36	
	1,133,683.00	1,136,683.00	980,449.25	50,888.43	105,345.32	
Office of Public Information:						
Salaries and Wages	86,897.00	86,897.00	86,250.06		646.94	
Other Expenses	57,000.00	57,000.00	42,522.76	2,835.32	11,641.92	
	143,897.00	143,897.00	128,772.82	2,835.32	12,288.86	
Office of Purchasing:						
Salaries and Wages	603,423.00	603,423.00	559,548.69		43,874.31	
Other Expenses	47,750.00	47,750.00	38,516.47	922.80	8,310.73	
	651,173.00	651,173.00	598,065.16	922.80	52,185.04	
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	272,808.00	279,308.00	279,302.08		5.92	
Other Expenses	2,680.00	2,680.00	993.86		1,686.14	
	275,488.00	281,988.00	280,295.94		1,692.06	
Expense of Bond Sale:						
Other Expenses	135,000.00	185,000.00	151,667.94	2,299.00	31,033.06	
Department of Law:						
County Counsel:						
Salaries and Wages	1,611,404.00	1,536,404.00	1,514,361.22		22,042.78	
Other Expenses	926,525.00	1,091,525.00	671,165.51	322,044.31	98,315.18	
	2,537,929.00	2,627,929.00	2,185,526.73	322,044.31	120,357.96	
Department of Public Works:						
Office of the Director:						
Salaries and Wages	231,317.00	233,167.00	233,148.19		18.81	
Other Expenses	3,500.00	3,500.00	1,413.75	120.00	1,966.25	
	234,817.00	236,667.00	234,561.94	120.00	1,985.06	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 2,530,660.00	$ 2,530,660.00	$ 2,485,627.98	$	$ 45,032.02	$
Other Expenses	5,998,146.00	5,998,146.00	3,934,018.25	1,631,973.78	432,153.97	
	8,528,806.00	8,528,806.00	6,419,646.23	1,631,973.78	477,185.99	
Division of Engineering:						
Salaries and Wages	297,345.00	313,145.00	313,044.63		100.37	
Other Expenses	5,500.00	5,500.00	3,756.63		1,743.37	
	302,845.00	318,645.00	316,801.26		1,843.74	
Division of Fleet Management:						
Salaries and Wages	420,262.00	449,362.00	449,264.68		97.32	
Other Expenses	676,975.00	761,975.00	506,818.21	15,634.25	239,522.54	
	1,097,237.00	1,211,337.00	956,082.89	15,634.25	239,619.86	
Division of Roads and Bridges:						
Salaries and Wages	2,675,419.00	2,675,419.00	2,586,095.22		89,323.78	
Other Expenses	4,859,760.00	4,859,760.00	1,900,661.00	550,202.74	2,408,896.26	
	7,535,179.00	7,535,179.00	4,486,756.22	550,202.74	2,498,220.04	
Division of Planning:						
Salaries and Wages	186,535.00	206,635.00	206,594.88		40.12	
Other Expenses	8,850.00	8,850.00	7,297.67	694.54	857.79	
	195,385.00	215,485.00	213,892.55	694.54	897.91	
County Register:						
Salaries and Wages	1,468,936.00	1,468,936.00	1,434,806.12		34,129.88	
Other Expenses	30,850.00	30,850.00	29,841.02	475.36	533.62	
	1,499,786.00	1,499,786.00	1,464,647.14	475.36	34,663.50	
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	54,830,350.00	54,830,350.00	53,038,328.72	230,671.93	1,561,349.35	
Health Benefit Waivers	500,000.00	500,000.00	464,199.53		35,800.47	
	55,330,350.00	55,330,350.00	53,502,528.25	230,671.93	1,597,149.82	
Liability:						
Other Expenses	2,000,000.00	2,000,000.00	1,452,119.22	8,833.33	539,047.45	
Workers' Compensation:						
Other Expenses	1,500,000.00	1,725,000.00	1,708,521.75		16,478.25	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 8,784,795.00	$ 9,059,795.00	$ 8,560,142.70	$ 59,867.19	$ 439,785.11	$
Central Kitchen:						
Other Expenses	6,848,000.00	6,848,000.00	6,164,192.16	315,209.29	368,598.55	
Prosecutor:						
Salaries and Wages	32,601,134.00	32,115,834.00	31,970,155.93		145,678.07	
Other Expenses	1,465,000.00	1,665,000.00	1,360,655.12	154,160.75	150,184.13	
	34,066,134.00	33,780,834.00	33,330,811.05	154,160.75	295,862.20	
Total - General Government	137,964,660.00	138,483,425.00	127,615,107.15	3,750,302.49	7,118,015.36	
JUDICIARY						
Surrogate:						
Salaries and Wages	741,780.00	741,780.00	730,720.99		11,059.01	
Other Expenses	26,500.00	26,500.00	20,273.83	4,720.55	1,505.62	
	768,280.00	768,280.00	750,994.82	4,720.55	12,564.63	
Total - Judiciary	768,280.00	768,280.00	750,994.82	4,720.55	12,564.63	
REGULATIONS						
Board of Taxation:						
Salaries and Wages	252,219.00	258,729.00	258,728.17		0.83	
Other Expenses	30,575.00	30,575.00	19,779.08	86.80	10,709.12	
	282,794.00	289,304.00	278,507.25	86.80	10,709.95	
Board of Elections:						
Salaries and Wages	412,849.00	444,849.00	444,427.70		421.30	
Other Expenses	1,420,910.00	1,420,910.00	1,255,420.24	30,291.24	135,198.52	
	1,833,759.00	1,865,759.00	1,699,847.94	30,291.24	135,619.82	
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages	1,347,302.00	1,347,302.00	1,280,550.68		66,751.32	
Other Expenses	379,100.00	379,100.00	331,526.30	41,697.45	5,876.25	
	1,726,402.00	1,726,402.00	1,612,076.98	41,697.45	72,627.57	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 31,000.00	$ 50,000.00	$ 48,385.87	$	$ 1,614.13	$
Other Expenses	410,000.00	410,000.00	364,652.17	20,084.34	25,263.49	
	441,000.00	460,000.00	413,038.04	20,084.34	26,877.62	
Total - Regulations	4,283,955.00	4,341,465.00	4,003,470.21	92,159.83	245,834.96	
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages	1,068,339.00	1,068,339.00	1,039,121.12		29,217.88	
Other Expenses	13,575.00	13,575.00	10,743.44	312.95	2,518.61	
	1,081,914.00	1,081,914.00	1,049,864.56	312.95	31,736.49	
County Sheriff:						
Salaries and Wages	38,370,756.00	38,370,756.00	37,916,973.30		453,782.70	
Other Expenses	1,589,865.00	1,589,865.00	1,548,838.65	37,427.73	3,598.62	
	39,960,621.00	39,960,621.00	39,465,811.95	37,427.73	457,381.32	
Total - Constitutional Offices	41,042,535.00	41,042,535.00	40,515,676.51	37,740.68	489,117.81	
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages	58,821,538.00	59,798,548.00	59,798,372.59		175.41	
Other Expenses	51,669,190.00	50,469,190.00	41,838,342.40	4,603,403.01	4,027,444.59	
	110,490,728.00	110,267,738.00	101,636,714.99	4,603,403.01	4,027,620.00	
Division of Medical Examiner:						
Other Expenses	3,100,000.00	3,100,000.00	1,693,069.00		1,406,931.00	
Total - Correctional and Penal	113,590,728.00	113,367,738.00	103,329,783.99	4,603,403.01	5,434,551.00	
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages	398,558.00	398,558.00	362,665.72		35,892.28	
Other Expenses	3,225.00	3,225.00	1,393.20	19.00	1,812.80	
	401,783.00	401,783.00	364,058.92	19.00	37,705.08	
Division on Senior Services:						
Salaries and Wages	169,945.00	169,945.00	169,526.48		418.52	
Other Expenses	6,410.00	6,410.00	5,721.50	617.80	70.70	
	176,355.00	176,355.00	175,247.98	617.80	489.22	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 107,195.00	$ 107,195.00	$ 107,194.01	$	$ 0.99	$
Other Expenses	25,825.00	25,825.00	20,555.71		5,269.29	
	133,020.00	133,020.00	127,749.72		5,270.28	
Division of Youth Services:						
Salaries and Wages	11,433,349.00	10,814,205.00	10,777,231.30		36,973.70	
Other Expenses	4,917,979.00	4,917,979.00	4,257,386.48	576,711.92	83,880.60	
	16,351,328.00	15,732,184.00	15,034,617.78	576,711.92	120,854.30	
Division of Welfare:						
Salaries and Wages	42,274,015.00	42,274,015.00	41,628,445.00		645,570.00	
Other Expenses	29,212,061.00	29,212,061.00	26,894,202.72	300,539.06	2,017,319.22	
	71,486,076.00	71,486,076.00	68,522,647.72	300,539.06	2,662,889.22	
Purchased Services:						
Homemaker Services	2,000,000.00	2,000,000.00	1,615,183.32	384,816.68		
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families Families (TANF):						
County Share	3,314,550.00	3,321,550.00	3,275,800.00	14,500.00	31,250.00	
SSI:						
State Share	3,100,084.00	3,100,084.00	2,624,000.00		476,084.00	
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages	32,610.00	39,925.00	39,923.58		1.42	
Other Expenses	60,000.00	60,000.00	45,000.00	15,000.00		
	92,610.00	99,925.00	84,923.58	15,000.00	1.42	
Division of Hospital Center:						
Salaries and Wages	20,860,709.00	20,760,709.00	20,692,312.42		68,396.58	
Other Expenses	6,611,506.00	6,611,506.00	5,487,551.69	933,097.09	190,857.22	
	27,472,215.00	27,372,215.00	26,179,864.11	933,097.09	259,253.80	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 3,479,807.00	$ 3,479,807.00	$ 3,479,807.00	$	$	$
State Share	7,706,759.00	7,706,759.00	7,706,759.00			
	11,186,566.00	11,186,566.00	11,186,566.00			
Maintenance of Patients in State Institutions for Mentally Retarded:						
Other Expenses	47,432,254.00	47,432,254.00	47,432,254.00			
Other Institutions:						
Other Expenses	40,000.00	80,000.00	70,065.83		9,934.17	
New Jersey Bureau of Children's Services - Essex County:						
Public Assistance Grants and Refunds	13,657,013.00	13,657,013.00	13,657,013.00			
Total - Health and Welfare	196,843,854.00	196,179,025.00	190,349,991.96	2,225,301.55	3,603,731.49	
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages	369,003.00	369,003.00	359,718.32		9,284.68	
Other Expenses	19,023.00	19,023.00	12,555.17	740.72	5,727.11	
	388,026.00	388,026.00	372,273.49	740.72	15,011.79	
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	7,945,000.00	7,945,000.00	7,945,000.00			
July - December	3,405,000.00	3,405,000.00	3,405,000.00			
	11,350,000.00	11,350,000.00	11,350,000.00			
Two Year Out-of-County Reimbursement:						
Other Expenses	250,000.00	250,000.00	176,393.11		73,606.89	
Total - Education	16,438,026.00	16,438,026.00	16,348,666.60	740.72	88,618.68	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 5,329,976.00	$ 5,447,076.00	$ 5,446,972.12	$	$ 103.88	$
Other Expenses	2,197,276.00	2,197,276.00	1,750,047.17	230,184.49	217,044.34	
	7,527,252.00	7,644,352.00	7,197,019.29	230,184.49	217,148.22	
Maintenance of Parks:						
Salaries and Wages	2,146,610.00	2,386,610.00	2,385,896.78		713.22	
Other Expenses	2,799,348.00	2,874,348.00	2,202,342.93	232,352.73	439,652.34	
	4,945,958.00	5,260,958.00	4,588,239.71	232,352.73	440,365.56	
Total - Recreation	12,473,210.00	12,905,310.00	11,785,259.00	462,537.22	657,513.78	
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	300,000.00	292,175.00	81,127.00	97,615.50	113,432.50	
National Association of County Officials:						
Other Expenses	31,183.00	31,183.00	14,023.00		17,160.00	
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	1,850,000.00	2,139,267.00	2,061,234.10		78,032.90	
Utility Expenses and Bulk Purchases:						
Utilities	19,771,171.00	19,119,173.00	13,094,889.80	2,399,984.71	3,624,298.49	
Landfill/Solid Waste Disposal Costs:						
Other Expenses	102,000.00	102,000.00	50,000.00		52,000.00	
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages	135,000.00	135,000.00	58,130.37		76,869.63	
Other Expenses	626,000.00	626,000.00	330,575.19		295,424.81	
Total - Unclassified	24,504,924.00	24,134,368.00	17,379,549.27	2,497,600.21	4,257,218.52	
Total Operations	547,910,172.00	547,660,172.00	512,078,499.51	13,674,506.26	21,907,166.23	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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	$ 185,000.00	$ 185,000.00	$	$	$ 185,000.00	$
Alcoholism Service Grant	1,353,457.00	1,353,457.00	1,353,457.00			
Almost Home III	270,720.00	270,720.00	270,720.00			
Area Plan	7,144,163.00	7,144,163.00	7,144,163.00			
Berkeley Avenue Bridge Over Second River	974,442.00	974,442.00	974,442.00			
Body Armor Replacement:						
Corrections	54,351.00	54,351.00	54,351.00			
Prosecutor	12,258.00	12,258.00	12,258.00			
Sheriff	35,946.00	35,946.00	35,946.00			
Youth Services	15,837.00	15,837.00	15,837.00			
Branch Brook Park Roadway Reconstruction	289,267.00	289,267.00	289,267.00			
Bulletproof Vest Partnership Program	36,144.00	36,144.00	36,144.00			
Business Development Interdepartmental Funds	11,764.00	11,764.00	11,764.00			
Care Coordination Program Income	88,524.00	88,524.00	88,524.00			
Centre Street Bridge Over Third River - Nutley	1,000,000.00	1,000,000.00	1,000,000.00			
Child Advocacy Unit	405,050.00	405,050.00	405,050.00			
Children's Inter-Agency Coordination Council	45,314.00	45,314.00	45,314.00			
Clark Street Bridge in the Borough of Glen Ridge	300,000.00	300,000.00	300,000.00			
Clean Communities	55,548.00	55,548.00	55,548.00			
Click It or Ticket	4,000.00	4,000.00	4,000.00			
Community Justice Program	60,000.00	60,000.00	60,000.00			
Community Service Block Grant	985,398.00	985,398.00	985,398.00			
Comprehensive County Funding Allocation - JABG	42,776.00	42,776.00	42,776.00			
Comprehensive County Funding Allocation	1,690,834.00	1,690,834.00	1,690,834.00			
County Environmental Health Act	319,650.00	319,650.00	319,650.00			
County Office of Victim Witness Advocacy	602,125.00	602,125.00	602,125.00			
Disaster Liaison Gant	2,500.00	2,500.00	2,500.00			
Dodd Street Bridge in the City of East Orange	300,000.00	300,000.00	300,000.00			
Domestic Violence Assessment Center Program Income	1,300.00	1,300.00	1,300.00			
Drunk Driving Enforcement Fund	8,886.00	8,886.00	8,886.00			
Edward Byrne Memorial Justice Assistance	11,455.00	11,455.00	11,455.00			
Essex County College Learning Links	15,000.00	15,000.00	15,000.00			
Family Court Program	240,293.00	240,293.00	240,293.00			
Emergency Management Agency Assistance:						
Project I	50,000.00	50,000.00	50,000.00			
Project II	55,000.00	55,000.00	55,000.00			
General Operating Support	12,000.00	12,000.00	12,000.00			
General Education Development Testing Center:						
Program Income	15,385.00	15,385.00	15,385.00			
General Program Support:						
Summer Concert Series	14,754.00	14,754.00	14,754.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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 Projects:						
Branch Brook Park Rehabilitation:						
Roberto Clemente	$ 632,750.00	$ 632,750.00	$ 632,750.00	$	$	$
Becker Park Improvements	800,000.00	800,000.00	800,000.00			
Multi-Park Improvements	1,410,926.00	1,410,926.00	1,410,926.00			
South Mountain Reservation Improvements	985,000.00	985,000.00	985,000.00			
Verona Park Improvements	800,000.00	800,000.00	800,000.00			
Homeland Security Grant Program	671,692.00	671,692.00	671,692.00			
Homeless Related Services	282,208.00	282,208.00	282,208.00			
Housing Opportunities for People with Aids	60,000.00	60,000.00	60,000.00			
Human Services Advisory Council	68,859.00	68,859.00	68,859.00			
Human Services Homeless Population	227,889.00	227,889.00	227,889.00			
Hurricane Sandy Disaster National Emergency Grant	420,957.00	420,957.00	420,957.00			
Insurance Fraud Reimbursement	250,000.00	250,000.00	250,000.00			
Interoperable Emergency Communications	45,000.00	45,000.00	45,000.00			
Job Access and Reverse Commute:						
Regular Program	100,000.00	100,000.00	100,000.00			
Night Owl	594,086.00	594,086.00	594,086.00			
Juvenile Detention Alternatives Initiative	125,200.00	125,200.00	125,200.00			
Law and Program Enforcement for Essex County Violence	750,000.00	750,000.00	750,000.00			
Low Income Home Energy Assistance Program	56,300.00	56,300.00	56,300.00			
Law Enforcement Assistance Component	41,503.00	41,503.00	41,503.00			
Multi-Jurisdictional Gang, Gun and Narcotics Task Force	309,450.00	309,450.00	309,450.00			
Municipal Alliance to Prevent Alcoholism and Drug Abuse	963,175.00	963,175.00	963,175.00			
Museums for America	71,120.00	71,120.00	71,120.00			
New Jersey Senior Citizen/Disabled Resident Transportation Assistance Grant	1,834,210.00	1,834,210.00	1,834,210.00			
Northern New Jersey Healthcare Pathways Consortium:						
Project I	19,820.00	19,820.00	19,820.00			
Project II	19,820.00	19,820.00	19,820.00			
Park Avenue, Orange and East Orange Intersection	676,748.00	676,748.00	676,748.00			
Personal Assistance Services Program	225,331.00	225,331.00	225,331.00			
Project Safe Neighborhood Program	50,629.00	50,629.00	50,629.00			
ADA Improvements:						
Rehabilitation of Elevators	600,000.00	600,000.00	600,000.00			
Paul Coverdell National Forensic Science Improvement Act	21,518.00	21,518.00	21,518.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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:						
Respite Care:						
Grant	$ 680,219.00	$ 680,219.00	$ 680,219.00	$	$	$
Program Income	21,372.00	21,372.00	21,372.00			
Right-to-Know Program	20,419.00	20,419.00	20,419.00			
Sea Lion Exhibit at Turtle Back Zoo	375,000.00	375,000.00	375,000.00			
Senior Farmer's Market Nutrition Program	3,000.00	3,000.00	3,000.00			
Sexual Assault Response Team	154,558.00	154,558.00	154,558.00			
Social Services for the Homeless	2,658,612.00	2,658,612.00	2,658,612.00			
Special Child Health Services:						
Early Intervention Services	1,206,712.00	1,206,712.00	1,206,712.00			
Program Income	10,785.00	10,785.00	10,785.00			
Case Management	276,079.00	276,079.00	276,079.00			
Springfield and Ellis Avenue Intersection	441,850.00	441,850.00	441,850.00			
Subregional Transportation Planning Program	104,661.00	104,661.00	104,661.00			
Support Assistance for Individuals and Families	1,153,112.00	1,153,112.00	1,153,112.00			
Tenant Resource Center	192,210.00	192,210.00	192,210.00			
Universal Service Fund	31,669.00	31,669.00	31,669.00			
Waste Water Management Plan	25,000.00	25,000.00	25,000.00			
Work First New Jersey	7,938,722.00	7,938,722.00	7,938,722.00			
Work First New Jersey:						
Need Based Work Supports	50,000.00	50,000.00	50,000.00			
Temporary Assistance for Needy Families	11,790,011.00	11,790,011.00	11,790,011.00			
Workforce Investment Act:						
Adult and Dislocated Worker	2,356,109.00	2,356,109.00	2,356,109.00			
Gold Standard	20,000.00	20,000.00	20,000.00			
Youth Allotment	927,254.00	927,254.00	927,254.00			
Workforce Learning Link Program	77,000.00	77,000.00	77,000.00			
Substance Abuse Initiative Program	140,000.00	140,000.00	140,000.00			
Urban Area Security Initiative:						
Project I	300,000.00	300,000.00	300,000.00			
Project II	45,000.00	45,000.00	45,000.00			
Project III	345,000.00	345,000.00	345,000.00			
Project IV	45,000.00	45,000.00	45,000.00			
Total - State and Federal Programs Offset by Revenues	61,212,686.00	61,212,686.00	61,027,686.00		185,000.00	
Total Operations	609,122,858.00	608,872,858.00	573,106,185.51	13,674,506.26	22,092,166.23	
Detail:						
Salaries and Wages	232,481,950.00	232,680,506.00	230,702,011.82		1,978,494.18	
Other Expenses	376,640,908.00	376,192,352.00	342,404,173.69	13,674,506.26	20,113,672.05	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	$ 1,190,000.00	$ 1,190,000.00	$ 1,190,000.00	$	$	$
Response, Recover and Restoration of Services Due to Tropical Storm Sandy		12,515,000.00		1,366,544.00	11,148,456.00	
	1,190,000.00	13,705,000.00	1,190,000.00	1,366,544.00	11,148,456.00	
DEBT SERVICE						
Interest on Bonds:						
Payment of Bond Principal:						
County College Bonds	4,620,000.00	4,620,000.00	4,620,000.00			
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,010,000.00	1,010,000.00	1,010,000.00			
Vocational School Bonds	2,857,320.00	2,857,320.00	2,857,320.00			
Other Bonds	6,142,500.00	6,142,500.00	6,142,500.00			
Employees' Retirement System Refunding Bonds	4,300,000.00	4,300,000.00	4,300,000.00			
County College Bonds	2,369,303.00	2,369,303.00	2,369,303.00			
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	474,951.00	474,951.00	474,950.43			0.57
Vocational School Bonds	681,952.00	681,952.00	681,951.52			0.48
Other Bonds	9,084,670.00	9,084,670.00	8,891,755.39			192,914.61
Employees' Retirement System Refunding Bonds	4,554,062.00	4,554,062.00	4,554,060.83			1.17
Interest on Notes:						
Other Notes	700,000.00	700,000.00	543,762.32			156,237.68
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	63,893.00	63,893.00	33,289.54			30,603.46
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	31,680,000.00	31,680,000.00	31,680,000.00			
Interest	30,236,422.00	30,236,422.00	30,192,803.02		43,618.98	
	98,775,073.00	98,775,073.00	98,351,696.05		43,618.98	379,757.97
DEFERRED CHARGES						
Prior Year's Bills	233,606.00	233,606.00	231,296.72	972.90		1,336.38

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

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 New Jersey	$ 18,530,258.00	$ 18,530,258.00	$ 18,530,257.30	$	$ 0.70	$
Public Employees' Retirement System	9,844,809.00	9,844,809.00	9,844,808.28		0.72	
Social Security System (OASI)	16,056,513.00	16,056,513.00	15,517,895.94		538,617.06	
County Pension and Retirement Fund:						
R.S. 43:41 et seq.	175,000.00	175,000.00	129,930.23		45,069.77	
R.S. 43:8b-1 et seq.	170,000.00	170,000.00	127,858.18		42,141.82	
Defined Contribution Retirement Program	10,000.00	10,000.00	4,360.77		5,639.23	
Essex County Employees' Retirement System	4,000,000.00	4,000,000.00	4,000,000.00			
Terminal Leave	300,000.00	300,000.00	213,383.59		86,616.41	
Vacation Credit Due Deceased Employees (R.S. 11:24-1.2)	10,000.00					
Unemployment Compensation Insurance	1,500,000.00	1,860,000.00	1,327,200.09		532,799.91	
Total - Statutory Expenditures	50,596,580.00	50,946,580.00	49,695,694.38		1,250,885.62	
Judgments	100,000.00					
	$ 760,018,117.00	$ 772,533,117.00	$ 722,574,872.66	$ 15,042,023.16	$ 34,535,126.83	$ 381,094.35
Reference	A-2	Sheet #14	Sheet #14	A	A	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #14

	Ref.	Modified Budget	Paid or Charged
Budget as Adopted		$ 720,929,639.00	$
Appropriated by (N.J.S.A. 40A:4-87)		39,088,478.00	
Emergency Authorization (N.J.S.A. 40A:4-46)		12,515,000.00	
		772,533,117.00	
Cash Disbursed	A-4		657,411,634.66
Accounts Payable	A-16		3,100,000.00
Interfunds Payable	A-20		1,190,000.00
Reserve for Federal and State Grants	A-24		60,873,238.00
	Sheet #13	$ 772,533,117.00	$ 722,574,872.66

Analysis of Charges to Operations			
Paid or Charged	Above		$ 722,574,872.66
Reserved:			
Encumbered	Sheet #13	$ 15,042,023.16	
Unencumbered	Sheet #13	34,535,126.83	
			49,577,149.99
	A-1		$ 772,152,022.65

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

B

ASSETS	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
Pension Trust Fund			
Cash - Checking	B-1	$ 1,966,574.21	$ 978,948.41
Investment Fund	B-3		682,075.50
Other Accounts Receivable	B-6	14,105.02	14,003.15
		1,980,679.23	1,675,027.06
Other Trust Fund			
Cash - Checking	B-1	30,938,730.21	32,638,138.43
Grants Receivable	B-4	18,227,910.37	54,594,953.27
Taxes Receivable	B-5	31,265.87	57,268.70
Other Accounts Receivable	B-6	7,877.26	25,410.64
Due from Current Fund	B-7	433.47	
		49,206,217.18	87,315,771.04
		$ 51,186,896.41	$ 88,990,798.10
LIABILITIES AND RESERVES			
Pension Trust Fund			
Due to Current Fund	B-8	$ 240.20	$ 161.43
Reserve for Employees' Retirement System	B-12	1,980,439.03	1,674,865.63
		1,980,679.23	1,675,027.06
Other Trust Fund			
Payroll Deductions Payable	B-9	3,287,264.24	4,495,040.71
Due to U.S. Department of Housing and Urban Development	B-10	17,142.67	13,689.62
Bid Deposits	B-11	14,728.25	14,728.25
Reserves for:			
Community Development Programs	B-13	18,417,106.74	58,222,345.51
State Unemployment Insurance Fund	B-14	1,182,743.08	836,384.30
Workers' Compensation Claims Fund	B-15	105,773.00	166,818.34
Dedicated Funds - Constitutional Offices	B-16	2,945,563.97	2,881,213.18
Law Enforcement Trust Funds	B-17	5,218,368.50	5,348,971.43
Federal Equitable Sharing Program	B-18	700,308.57	1,402,415.78
Parks, Recreational and Cultural Affairs Programs	B-19	661,837.33	469,274.03
Open Space Trust Fund	B-20	14,815,020.53	12,185,509.67
Other Trust Funds	B-21	1,840,360.30	1,279,380.22
		49,206,217.18	87,315,771.04
		$ 51,186,896.41	$ 88,990,798.10

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

C

ASSETS AND DEFERRED CHARGES	Ref.	Balance Dec. 31, 2012	Balance Dec. 31, 2011
Cash - Checking		$ 27,613,069.75	$ 19,973,762.59
Cash - Money Market		360,484.85	395,165.08
	C-2	27,973,554.60	20,368,927.67
Capital Lease Program Funds Receivable	C-6		897,757.92
Loans Receivable	C-7	450,000.00	450,000.00
Fees Receivable	C-8	1,060,558.00	2,262,785.00
Deferred Charges to Future Taxation:			
Funded	C-9	335,181,790.09	351,635,701.85
Unfunded	C-10	69,543,534.40	45,468,534.40
		$ 434,209,437.09	$ 421,083,706.84
LIABILITIES, RESERVES AND FUND BALANCE			
Serial Bonds	C-21	$ 223,960,000.00	$ 228,129,820.00
Refunding Bonds	C-20	110,780,000.00	123,040,000.00
Bond Anticipation Notes	C-19	46,060,000.00	22,500,000.00
Loans Payable	C-18	441,790.09	465,881.85
Improvement Authorizations:			
Funded	C-11	6,104,014.14	4,469,811.44
Unfunded	C-11	30,224,099.89	26,906,349.16
Encumbered	C-11	10,040,571.85	6,918,690.44
Capital Improvement Fund	C-12	3,039.08	3,039.08
Reserves for:			
Improvements	C-13	198,604.91	198,604.91
Loans Receivable	C-14	450,000.00	450,000.00
Capital Leasing Program:			
Appropriated:			
Encumbered	C-16	295,153.83	221,742.15
Unencumbered	C-16	149,801.71	702,783.02
Unappropriated	C-17	119,841.25	119,841.25
Fund Balance	C-1	5,382,520.34	6,957,143.54
		$ 434,209,437.09	$ 421,083,706.84
Bonds and Notes Authorized but Not Issued	C-22	$ 23,483,534.40	$ 22,968,534.40

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

C-1

	Ref.		
Balance December 31, 2011	C		$ 6,957,143.54
Increased by:			
Premium on Sale of Bond Anticipation Notes		$ 577,131.80	
Premium on Sale of College Bonds		75,495.00	
	C-2		652,626.80
			7,609,770.34
Decreased by:			
Anticipated as Current Fund Revenue	C-15		2,227,250.00
Balance December 31, 2012	C		$ 5,382,520.34

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

D

	Balance Dec. 31, 2012	Balance Dec. 31, 2011
Land	$ 1,203,157,400.00	$ 1,203,058,400.00
Buildings	232,312,838.66	230,647,262.07
Vehicles and Other Equipment	43,251,450.60	41,326,370.75
	$ 1,478,721,689.26	$ 1,475,032,032.82
Investment in Capital Fixed Assets	$ 1,478,721,689.26	$ 1,475,032,032.82

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 accounting principles generally accepted in the United States of America (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. These principles are a "Modified Accrual Basis of Accounting" which differs from accounting principles generally accepted in the United States of America (GAAP) for governmental entities. 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 movable 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 accounting principles generally accepted in the United States of America. The accounting system is maintained on the modified accrual basis with certain exceptions. 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.

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 2012.

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.

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.

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

C. *Basis of Accounting (Continued)*

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 which 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, which differs in certain respects from GAAP.

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

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

C. *Basis of Accounting (Continued)*

Capital Fixed Assets (Continued)

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.

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.

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

A. *Cash and Cash Equivalents (Continued)*

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, 2012, the County had funds invested and on deposit in checking, statement savings and Certificates of Deposit.

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, 2012 was $158,966,796.85. 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
2012	$88,368,834,408.00	$ 0.4506	$ 0.0153
2011	91,284,599,647.00	0.4254	0.0152
2010	96,376,538,097.00	0.3944	0.0152
2009	97,911,850,661.00	0.3784	0.0151
2008	94,164,040,217.00	0.3765	0.0151

3. *COMPARATIVE TAX INFORMATION (Continued)*

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
2012	$ 391,714,305.34	$ 912,291.90	$ 392,626,597.24	$ 393,257,745.40
2011	384,033,637.75	1,622,084.38	385,655,722.13	384,755,111.63
2010	373,755,353.78	659,791.29	374,848,397.92	374,848,397.92
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

Cash collections include taxes unpaid in prior years.

4. *FUND BALANCE APPROPRIATED*

Year	Balance December 31	Utilized in Budget of Succeeding Year
2012	$ 37,449,432.60	$ 4,000,000.00
2011	26,225,760.55	4,000,000.00
2010	44,032,964.62	21,660,540.00
2009	35,177,098.98	18,500,000.00
2008	28,371,620.32	18,500,000.00

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 as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another State-administered retirement system or other state or local jurisdiction.

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

Significant Legislation

P.L. 2011, c.78, effective June 28, 2011, made various changes to the manner in which PERS operates and to the benefit provisions of that system.

This new legislation's provisions impacting employee pension and health benefits include:

- New members of PERS hired on or after June 28, 2011 (Tier 5 members), will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of ¼ to 1 percent for each month that the member is under age 65.

- The eligibility age to qualify for a service retirement in the PERS is increased from age 62 to 65 for Tier 5 members.

- The annual benefit under special retirement for new PERS members enrolled after June 28, 2011 (Tier 3 members), will be 60 percent instead of 65 percent of the member's final compensation plus 1 percent for each year of creditable service over 25 years but not to exceed 30 years.

- Active member contribution rates will increase. PERS active member rates increase from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years. For Fiscal Year 2012, the member contribution rates increased in October 2011. The phase-in of the additional incremental member contributions for PERS members will take place in July of each subsequent fiscal year.

- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.

In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

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. Members may opt for Service Retirement if over age 55 or Special Retirement at any age if they have a minimum of 25 years of service or 20 years of service if enrolled in the PFRS as of January 18, 2000. Retirement benefits vary depending on age and years of service.

Chapter 428, Public Law of 1999, effective January 18, 2000, allows a member, age 55 and older with 20 or more years of service, to retire with a benefit equaling 50% of final compensation, in lieu of the regular retirement allowance available to the member. Final compensation means the compensation received by the member in the last twelve months of creditable service preceding retirement.

In addition, a member of the system as of the effective date of this law may retire with 20 or more years of service with a retirement allowance of 50% of final compensation, regardless of age, and, if required to retire because of attaining the mandatory retirement age of 65, an additional 3% of final compensation for every additional year of creditable service up to 25 years.

Consolidated Police and Firemen's Pension Fund:

The Consolidated Police and Firemen's Retirement System (CPFPF) is a closed system with no active members and was established in January 1952 to provide coverage to municipal police and firemen who were appointed prior to July 1, 1944.

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

Contributions Required and Made

Contributions made by employees for PERS and PFRS are currently 6.64% and 10.0% of their base wages, respectively. Employer contributions are actuarially determined on an annual basis by the Division of Pensions. Contributions to the plan for the past three (3) years are as follows:

	PERS		PFRS	
Year	County	Employees	County	Employees
2012	$ 9,844,809.00	$ 9,212,282.60	$ 18,530,258.00	$ 8,301,649.90
2011	9,897,074.00	8,030,757.71	22,532,980.00	6,973,378.44
2010	8,225,860.00	7,623,280.12	17,710,190.00	6,696,647.00

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
2012	$ 4,261.09
2011	4,176.49
2010	6,131.72

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

Other Matters

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 2012, the sum of $484,741.96 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. The DCRP is jointly administered by the Division of Pensions and Benefits and Prudential Financial.

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.

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.
- Employees enrolled in the PERS on or after July 1, 2007 or employees enrolled in the PFRS after May 21, 2010 who earn salary in excess of established "maximum compensation" limits.
- Employees otherwise eligible to enroll in the PERS on or after November 2, 2008 who do not earn the minimum salary for PERS Tier 3, but who earn salary of at least $5,000.00.
- Employees otherwise eligible to enroll in the PERS after May 21, 2010, who do not work the minimum number of hours per week required for PERS Tier 4 or Tier 5 enrollment (32 hours per week) but who earn salary of at least $5,000.00 annually.

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.

7. *DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)*

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 2012 there were two officials enrolled in the DCRP. Contributions to the plan are as follows:

Year	County	Employees
2012	$ 4,360.77	$ 11,851.45

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. Pursuant to N.J.S.A. 40A:2-8, bond anticipation notes, which are issued to temporarily finance capital projects, cannot be renewed past the third anniversary unless an amount equal to at least the first requirement is paid prior to each anniversary and 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 2012	Year 2011	Year 2010
Issued:			
Bonds and Notes	$ 270,020,000.00	$ 250,629,820.00	$ 248,180,320.00
Refunding Bonds	110,780,000.00	123,040,000.00	134,090,000.00
Loan Payable	441,790.09	465,881.85	489,498.90
Authorized but Not Issued:			
Bonds and Notes:			
General	23,483,534.40	22,968,534.40	23,641,034.40
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding (40:37A-80)	557,475,000.00	589,450,000.00	606,850,000.00
Bonds, Bond Anticipation Notes and Loans Issued	12,085,000.00	17,980,000.00	19,845,000.00
Essex County Utilities Authority:			
Bonds Issued	68,930,000.00	74,355,000.00	79,690,000.00
Notes Issued	6,250,000.00	6,250,000.00	6,250,000.00
	$ 1,049,465,324.49	$ 1,085,139,236.25	$ 1,119,035,853.30

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 0.375%:

	Gross Debt	Deductions	Net Debt
General Debt	$ 1,049,465,324.49	$ 721,175,000.00	$ 328,290,324.49
Deductions:			
Lease Revenue and Lease Revenue Refunding Bonds and Bond Anticipation Notes Issued by the Essex County Improvement Authority		$ 557,475,000.00	
Bonds and Loans Issued and Authorized but Not Issued by the Essex County Improvement Authority		12,085,000.00	
Capital Projects for the County College - Chapter 12 State Aid		12,405,000.00	
Pension Refunding Bonds		54,665,000.00	
Bonds and Notes Issued by Essex County Utilities Authority		75,180,000.00	
Other Deductions:			
Open Space Trust		9,005,000.00	
Police Academy		360,000.00	
		$ 721,175,000.00	

Summary of Statutory Debt Condition - Annual Debt Statement

Net Debt, $328,290,324.49 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, $87,429,146,176.33 equals 0.375%.

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

Borrowing Power - 2% of Equalized Valuation Basis	$ 1,748,582,923.53
Net Debt	328,290,324.49
Remaining Borrowing Power	$ 1,420,292,599.04

The foregoing debt information is in agreement with the 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).	$ 590,000.00
$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 $1,970,000 to $2,800,000 through May 2022, interest at 4.00% to 5.00%.	21,280,000.00
$4,275,000, 2010 Bonds due in annual installments of $285,000 through July 2025, interest variable.	3,705,000.00
$60,250,000, 2010A Bonds due in annual installments of $275,000 to $15,200,000 through August 2025, interest at 5.00%.	58,445,000.00
$37,550,000, 2010E Bonds due in annual installments of $3,380,000 to $18,100,000 through August 2025, interest at 5.90% to 6.15%.	37,550,000.00
	$ 158,235,000.00

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

County College and Vocational School Bonds

$4,500,000, 1999 County College Bonds due in annual installments of $395,000 to $405,000 through August 2014, interest at 5.35% to 5.45%.	$ 800,000.00
$14,500,000, 2004 Bonds due in annual installments of $1,225,000 to $1,420,000 through October 2017, interest at 4.00%.	6,605,000.00
$4,000,000, 2004 Bonds due in annual installments of $275,000 to $350,000 through October 2019, interest at 3.50% to 4.00%.	2,180,000.00
$2,600,000, 2004 Vocational School Bonds due in annual installments of $165,000 to $215,000 through October 2020, interest at 3.50% to 4.00%.	1,505,000.00
$10,732,320, 2007 Vocational School Bonds due in annual installments of $100,000 to $1,165,000 through December 2022, interest at 4.00% to 5.00%.	10,185,000.00
$9,000,000, 2008A County College Bonds due in annual installments of $535,000 to $780,000 through March 2023, interest at 3.50% to 4.10%.	7,110,000.00

8. COUNTY DEBT (Continued)

County College and Vocational School Bonds (Continued)

$9,000,000, 2008B County College Bonds due in annual installments of $535,000 to $780,000 through March 2023, interest at 3.50% to 4.10%.	$ 7,110,000.00
$3,200,000, 2010 Vocational School Bonds due in annual installments of $185,000 to $265,000 through August 2025, interest at 5.00%.	2,840,000.00
$15,576,500, 2010C County College Bonds due in annual installments of $95,000 to $2,550,000 through August 2025, interest at 5.00%.	15,240,000.00
$1,176,500, 2010D County College Bonds due in annual installments of $70,000 to $100,000 through August 2025, interest at 5.00%.	1,050,000.00
$8,600,000, 2010F County College Bonds due in annual installments of $510,000 to $5,135,000 through August 2025, interest at 5.90% to 6.15%.	8,600,000.00
$1,250,000, 2012A County College Bonds due in annual installments of $125,000 through September 2022, interest at 2.00% to 4.00%.	1,250,000.00
$1,250,000, 2012B County College Bonds due in annual installments of $125,000 through September 2022, interest at 2.00% to 4.00%.	1,250,000.00
	$ 65,725,000.00

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
$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 $6,115,000 through June 2016, interest at 5.00%.	21,565,000.00
$2,980,000, 2008B Bonds due in annual installments of $570,000 to $575,000 through November 2014, interest at 3.75% to 4.00%.	1,145,000.00
$32,635,000, 2008C Bonds due in annual installments of $3,710,000 to $3,880,000 through December 2017, interest at 5.31% to 6.00%	18,905,000.00

8. COUNTY DEBT (Continued)

Refunding Bonds *(Continued)*

$2,360,000, 2011A Bonds due in annual installments of $485,000 to $620,000 through June 2015, interest at 3.00% to 4.00%.	$ 1,650,000.00
$10,495,000, 2011B Bonds due in annual installments of $45,000 to $2,235,000 through June 2017, interest at 3.00% to 4.00%.	8,535,000.00
$980,000, 2011C Bonds due in annual installments of $160,000 to $165,000 through June 2017, interest at 3.00% to 4.00%.	815,000.00
	$ 110,780,000.00

8. *COUNTY DEBT (Continued)*

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

	General Serial Bonds		Refunding Bonds		
Year	Principal	Interest	Principal	Interest	Total
2013	$ 11,962,500.00	$ 10,609,675.82	$ 12,885,000.00	$ 5,620,891.50	$ 41,078,067.32
2014	17,872,500.00	10,067,515.04	13,415,000.00	5,017,594.75	46,372,609.79
2015	18,107,500.00	9,270,950.04	13,255,000.00	4,365,078.75	44,998,528.79
2016	18,422,500.00	8,476,951.28	11,055,000.00	3,747,497.50	41,701,948.78
2017	18,660,000.00	7,669,871.28	5,180,000.00	3,324,191.25	34,834,062.53
2018	17,865,000.00	6,857,571.28	1,370,000.00	3,028,747.50	29,121,318.78
2019	18,000,000.00	6,080,277.52	5,175,000.00	2,956,428.75	32,211,706.27
2020	11,710,000.00	5,302,902.52	2,005,000.00	2,335,278.75	21,353,181.27
2021	11,415,000.00	4,781,815.02	2,370,000.00	2,231,372.50	20,798,187.52
2022	11,845,000.00	4,273,977.52	1,450,000.00	2,140,647.50	19,709,625.02
2023	23,820,000.00	3,805,422.50	1,740,000.00	2,064,885.00	31,430,307.50
2024	22,200,000.00	2,639,682.50	2,060,000.00	1,972,575.00	28,872,257.50
2025	22,080,000.00	1,331,882.50	2,410,000.00	1,861,942.50	27,683,825.00
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
	$ 223,960,000.00	$ 81,168,494.82	$ 110,780,000.00	$ 49,010,603.75	$ 464,919,098.57

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, 2012:

Year	Total	Principal	Interest
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
	$ 515,987.68	$ 441,790.09	$ 74,197.59

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, 2012
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
Parking Facility Revenue Refunding Bonds, Series 1998	8-01-98	10-01-22	9,225,000.00	5,530,000.00
General Obligation Lease Revenue Bonds, (Social Services Facilities Project) (Noncallable)	9-01-98	9-01-27	5,000,000.00	3,690,000.00
General Obligation Guaranteed Revenue Bonds, Series 1998A (New Jersey Performing Arts Center)	12-01-98	10-01-18	5,000,000.00	2,100,000.00
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	2,370,000.00
General Obligation Lease Revenue Bonds, Series 1998C (Noncallable) (Charm Acres Project)	12-01-98	9-01-18	1,500,000.00	150,000.00
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	1,065,000.00
Guaranteed Lease Revenue Bonds, Series 2003 (County Correctional Facility Project)	4-01-03	10-01-28	94,300,000.00	860,000.00

8. *COUNTY DEBT (Continued)*

***Lease Revenue Bonds* (Continued)**

Purpose	Date of Issue	Expiration Date	Principal Amount	Amount Outstanding Dec. 31, 2012
Project Consolidation Revenue Bonds, Series 2003	3-15-07	12-15-20	$ 120,045,000.00	$ 70,990,000.00
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-14	188,565,000.00	170,380,000.00
Project Consolidation Revenue Bonds, Series 2006	8-16-05	12-15-24	41,865,000.00	31,235,000.00
Project Consolidation Revenue Bonds, 2005	8-24-05	12-15-27	11,515,000.00	9,275,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-08	14,420,000.00	11,975,000.00
Project Consolidation Revenue Bonds, Series 2007	3-15-07	12-15-23	235,845,000.00	235,845,000.00
General Obligation Lease Revenue Refunding Bonds	10-10-12	10-01-17	10,510,000.00	10,510,000.00
			$ 774,440,000.00	$ 557,475,000.00

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
2013	$ 56,896,645.57	$ 28,375,000.00	$ 28,521,645.57
2014	51,400,202.02	24,185,000.00	27,215,202.02
2015	52,362,170.78	26,355,000.00	26,007,170.78
2016	55,075,545.02	30,295,000.00	24,780,545.02
2017	61,516,574.78	38,150,000.00	23,366,574.78
2018	63,272,115.52	41,830,000.00	21,442,115.52
2019	63,644,043.26	44,350,000.00	19,294,043.26
2020	73,520,166.00	56,520,000.00	17,000,166.00
2021	73,476,666.02	59,410,000.00	14,066,666.02
2022	74,473,266.00	63,495,000.00	10,978,266.00
2023	58,454,500.26	50,780,000.00	7,674,500.26
2024	23,196,325.26	18,120,000.00	5,076,325.26
2025	17,837,089.00	13,730,000.00	4,107,089.00
2026	16,753,941.26	13,385,000.00	3,368,941.26
2027	16,334,272.26	13,685,000.00	2,649,272.26
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
	$ 796,886,578.01	$ 557,475,000.00	$ 239,411,578.01

Bonds and Notes Authorized but Not Issued

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

	Balance Dec. 31, 2012	Balance Dec. 31, 2011
General Capital Fund	$ 23,483,534.40	$ 22,968,534.40

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, 2012
Airport Revenue, Series 1998	8-01-98	11-01-18	$ 1,000,000.00	$ 60,000.00 to $ 75,000.00	5.10	$ 410,000.00
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	5.80	340,000.00
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	180,000.00 to 270,000.00	5.50 - 6.00	1,770,000.00
Airport Refunding Revenue Bonds, Series 2004	10-01-04	11-01-21	3,285,000.00	Term Bonds Due 11-01-21		2,355,000.00
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	7,210,000.00
			$ 22,175,000.00			$ 12,085,000.00

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

$14,890,000, 2006 Series A Refunding Revenue Bonds due in annual installments of $930,600 to $1,350,000 through October 2022, interest at 3.25% to 4.25%.	$ 11,305,000.00
$12,030,000, 2006 Series B Refunding Revenue Bonds due in annual installments of $725,000 to $1,175,000,000 through October 2022, interest at 5.27% to 5.58%.	9,305,000.00
$52,240,000, 2009 Refunding Revenue Bonds due in annual installments of $485,000 to $5,855,000 through April 2032, interest at 3.00% to 5.00%.	48,320,000.00
	68,930,000.00

Notes

$6,250,000 Water System Project Notes (Series 2001) due November 7, 2014, interest at 2.00%.	6,250,000.00
	$ 75,180,000.00

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, 2012, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

	Due from Other Funds	Due to Other Funds
Current Fund	$ 6,222,653.76	$ 433.47
Federal and State Grant Fund		6,222,413.56
Pension Trust Fund		240.20
Other Trust Fund	433.47	
	$ 6,223,087.23	$ 6,223,087.23

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.

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

***Plan Description* (Continued)**

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, detailed as follows:

Unfunded Accrued Liability as of January 1, 2011	$ 450,156,696.00
Employer Contribution	$ 15,535,062.00
Annual OPEB Cost:	
Annual Required Contribution	$ 46,405,547.00
Interest on Net OPEB Obligation	8,411,064.00
Adjustment to Annual Required Contribution	(10,679,310.00)
Total Annual OPEB Cost	$ 44,137,301.00
Net OPEB Obligation:	
Net OPEB Obligations as of January 1, 2012	$ 168,221,283.00
Annual OPEB Cost	44,137,301.00
Annual Employer Contribution	(15,535,062.00)
Net OPEB Obligations December 31, 2012 (Estimated)	$ 196,823,522.00

Other Information

Active Participants	3,433
Inactive Participants	1,480
Market Value of Assets	$ - 0 -

It should be noted the above information 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 Company and AXA Equitable Life Insurance Company.

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, 2012 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 2012 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, 2012.

12. *RISK MANAGEMENT (Continued)*

Activity for the Workers' Compensation Trust Fund for the year 2012 is detailed as follows:

Balance December 31, 2011		$ 166,818.34
Increases:		
Budget Appropriation	$ 1,708,521.75	
Other	342,789.70	
		2,051,311.45
		2,218,129.79
Decreases:		
Claims	1,970,406.79	
Management Fees	141,950.00	
		2,112,356.79
Balance December 31, 2012		$ 105,773.00

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, 2012 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, 2012 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, 2012 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, 2012 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2012.

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 $12,507,644.02 computed internally at 2012 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2012 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 2012 County Budget does not include an appropriation for accrued benefits; however, benefits to be paid in 2012 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, 2012 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. Arbitrage Rebate Calculation

In 1985, under the Tax Reform Act, the Arbitrage Rebate Law went into effect requiring issuers of tax exempt debt obligations to rebate to the Federal Government all of the earnings in excess of the yield on investments of proceeds of such debt issuances (the "Rebate Arbitrage"). The Rebate Regulations apply to obligations issued after August 31, 1986. The arbitrage rebate liability must be calculated every installment computation date (last day of the fifth bond year) or earlier if the bonds are retired, defeased or refunded and pay at least 90% of the rebatable arbitrage (plus any earnings thereon) within 60 days after such date.

i. 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 $400,000.00 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 $18,100,000.00 involving 180 matters in various courts.

14. *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.

14. *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, 2012.

15. *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.

15. *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.

16. *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.

17. *SUBSEQUENT EVENTS*

The County of Essex has evaluated subsequent events that occurred after the balance sheet date but before July 16, 2013. No items were determined to require disclosure.

18. *SECONDARY MARKET DISCLOSURE*

Solely for purposes of complying with Rule 1602-12 of the Securities and Exchange Commission, as amended and interpreted from time to time (the "Rule"), and provided that the Bonds are not exempt from the Rule and provided that the Bonds are not exempt from the requirements in accordance with Paragraph (d) of the Rule, for so long as the Bonds remain outstanding (unless the Bonds have been wholly defeased), the county shall provide for the benefit of the holders of the Bonds and the beneficial owners thereof various financial documents relating to the financial conditions of the Municipal Securities Rulemaking Board through the Electronic Municipal Access Data Port (the "MSRB").

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	Ref.	Regular Fund		Federal and State Grant Fund	
Balance December 31, 2011	A		$ 56,148,961.19		$
Increased by Receipts:					
Petty Cash Funds	A-6	$ 11,800.00		$	
Taxes Receivable	A-8	393,257,745.40			
Revenue Accounts Receivable	A-11	306,717,346.30			
Interfunds Receivable	A-12	22,803,969.39			
Due from Essex County Utilities Authority	A-13			32,914.68	
Deposits on Sale of Property	A-17	200,000.00			
Prepaid Revenue	A-18	3,147,699.00			
Due to State of New Jersey	A-19	25,186,777.55			
Interfunds Payable	A-20	433.47		6,222,413.56	
Performance Bonds	A-21	767,853.78			
Miscellaneous Reserves	A-22	23,255.97			
Federal and State Grants Receivable	A-23			77,418,668.22	
County of Essex Matching Grant Funds	A-24			154,448.00	
Federal and State Grant Funds Unappropriated	A-25			490,140.99	
Contra Item:					
Tax Anticipation Notes	Contra	35,000,000.00			
			787,116,880.86		84,318,585.45
			843,265,842.05		84,318,585.45
Decreased by Disbursements:					
Prior Years' Revenue Refunds	A-1	86,283.92			
Budget Appropriations	A-3	657,411,634.66			
Petty Cash Funds	A-6	11,800.00			
Interfunds Receivable	A-12	6,297,891.21			
Due from Essex County Utilities Authority	A-13			43,886.30	
Appropriation Reserves	A-15	19,978,193.78			
Accounts Payable	A-16	722,382.42			
Due to State of New Jersey	A-19	25,186,777.55		596,880.24	
Interfunds Payable	A-20	1,190,000.00		8,047,395.93	
Performance Bonds	A-21	387,850.00			
Federal and State Grant Appropriations	A-24			75,630,422.98	
Contra Item:					
Tax Anticipation Notes	Contra	35,000,000.00			
			746,272,813.54		84,318,585.45
Balance December 31, 2012	A		$ 96,993,028.51		$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2012

A-5

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Bank of America:			
Account #0001-4070-7457	$ 969,878.71	$ 969,878.71	$ -
City National Bank of NJ:			
Account #1426869	47,809.19		47,809.19
Account #1507753	15,116.77		15,116.77
Garden State Community Bank:			
Account #107000143	69,620.37	69,620.37	
Account #107000151	432.75	432.75	
Investors Bank:			
Account #0070990972	103,432.15	103,432.15	
PNC Bank:			
Account #80-1785-1107	1,020,385.06	1,020,385.06	
Account #81-0110-5799	6,889,128.68	6,889,128.68	
Account #80-0976-4783	75,259,468.56	75,259,468.56	
The Provident Bank:			
Account #833391360	1,318,681.32		1,318,681.32
Account #605804485	143.16		143.16
TD Bank, NA:			
Account #3451012626	9,948,118.69	9,948,118.69	
Account #4256686200	9,715,234.41	9,715,234.41	
Valley National Bank:			
Account #91102723	211,807.96	211,807.96	
Wells Fargo:			
Account #2110000102265	33,194.78	33,194.78	
	105,602,452.56	104,220,702.12	1,381,750.44
Plus: Deposits-in-Transit	7,720,543.56	7,720,543.56	
Other Adjustments	52,392.48	52,380.48	12.00
	113,375,388.60	111,993,626.16	1,381,762.44
Less: Outstanding Checks	16,286,089.87	14,991,325.23	1,294,764.64
Other Adjustments	96,270.22	96,270.22	
	16,382,360.09	15,087,595.45	1,294,764.64
	$ 96,993,028.51	$ 96,906,030.71	$ 86,997.80

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
	$ 11,800.00	$ 11,800.00
Reference	A-4	A-4

CHANGE FUNDS

A-7

	Balance Dec. 31, 2011	Balance Dec. 31, 2012
Register of Deeds and Mortgages	$ 50.00	$ 50.00
Surrogate	800.00	800.00
Department of Parks, Recreation and Cultural Affairs	10,050.00	10,050.00
Essex County Correctional Facility	800.00	800.00
	$ 11,700.00	$ 11,700.00
Reference	A	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

TAXES RECEIVABLE

A-8

	Balance Dec. 31, 2011	2012 Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2012
Township of Belleville	$	$ 13,058,905.09	$ 6,234.11	$ 13,058,905.09	$ 6,234.11
Township of Bloomfield	11,164.74	20,179,178.71	24,154.18	20,190,343.45	24,154.18
Borough of Caldwell	2,591.78	4,754,063.82	3,848.53	4,756,655.60	3,848.53
Township of Cedar Grove	48,058.56	10,426,387.06	15,833.48	10,474,445.62	15,833.48
City of East Orange	9,850.63	15,926,957.27	198,275.55	15,936,807.90	198,275.55
Borough of Essex Fells	18,212.10	3,405,706.65	8,911.45	3,423,918.75	8,911.45
Township of Fairfield		12,599,755.76	18,553.76	12,599,755.76	18,553.76
Borough of Glen Ridge	7,129.28	6,482,617.12	10,385.98	6,489,746.40	10,385.98
Township of Irvington		12,436,351.90	12,775.50	12,449,127.40	
Township of Livingston	34,431.62	33,097,389.34	93,441.40	33,131,820.96	93,441.40
Township of Maplewood		16,153,199.76	29,033.35	16,153,199.76	29,033.35
Township of Millburn	103,344.55	38,843,392.35	153,905.26	38,946,736.90	153,905.26
Township of Montclair	51,384.82	29,881,440.48	50,140.37	29,932,825.30	50,140.37
City of Newark	1,069,882.80	74,593,700.75	120,052.80	75,663,583.55	120,052.80
Borough of North Caldwell	14,087.27	7,336,204.30	50,718.51	7,350,291.57	50,718.51
Township of Nutley	58,076.42	17,274,183.09	38,499.04	17,332,259.51	38,499.04
City of Orange Township	2,482.11	6,661,200.74	4,118.89	6,661,200.74	6,601.00
Borough of Roseland	2,305.47	8,448,933.91	1,867.85	8,451,239.38	1,867.85
Township of South Orange Village		11,827,256.97	9,205.00	11,827,256.97	9,205.00
Township of Verona	10,453.90	10,026,637.64	10,920.86	10,037,091.54	10,920.86
Township of West Caldwell	21,486.97	10,464,592.32	8,690.02	10,486,079.29	8,690.02
Township of West Orange	68,203.65	27,836,250.31	42,726.01	27,904,453.96	42,726.01
	$ 1,533,146.67	$ 391,714,305.34	$ 912,291.90	$ 393,257,745.40	$ 901,998.51
Reference	A	Reserve	Reserve	A-4,Below	A

	Ref.	
Added and Omitted Taxes:		
Budget Revenue	A-2	$ 1,543,440.06
County Purpose Tax	A-2	391,714,305.34
	Above	$ 393,257,745.40

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

SALES CONTRACTS RECEIVABLE

A-9

	Ref.	
Increased by:		
Sale of Property	Reserve	$ 3,700,000.00
Balance December 31, 2012	A	$ 3,700,000.00

Analysis of Balance

Property	Purchaser	Cash Deposit	
Essex County Geriatrics Center	John Mavroudis	$ 200,000.00	$ 3,700,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-10

	Ref.	
Balance December 31, 2011	A	$ 9,831.54
Decreased by:		
Charges - Net	Reserve	2,274.00
Balance December 31, 2012	A	$ 7,557.54

Analysis of Balance

	Account Number	
Administrative Office of the Courts:		
Prosecutor's Office	28400	$ 3,558.59
Prosecutor's Office	28325	1,483.50
Office of County Counsel	28300	2,515.45
		$ 7,557.54

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #1

	Ref.	Balance Dec. 31, 2011	Accruals	Collections	Cancelled	Balance Dec. 31, 2012
Local Revenue:						
County Clerk	A-2	$	$ 182,688.50	$ 182,688.50	$	$
Register of Deeds	A-2	1,143,994.72	6,452,483.70	6,187,155.69		1,409,322.73
County Surrogate	A-2	56,515.77	438,449.73	439,579.53		55,385.97
County Sheriff	A-2		1,110,102.14	1,011,570.48		98,531.66
Essex County Parks	A-2	381,715.84	10,371,114.05	10,752,829.89		
Interest on Investments and Deposits	A-2		54,940.76	54,940.76		
Hospital Center:						
State Share of Costs (Medicare/Medicaid)	A-2		4,909,268.33	4,909,268.33		
Other Revenue (Mental Hospital)	A-2		136,032.18	136,032.18		
Division of Roads and Bridges:						
Road Openings	A-2		141,740.00	141,740.00		
Essex County Youth House	A-2	45,504.83	186,421.19	203,420.15		28,505.87
Vending Machine Commissions	A-2	5,444.70	136,885.70	137,091.60		5,238.80
Essex County Division of Welfare:						
Medicaid Processing	A-2		1,375,802.38	1,375,802.38		
State and Federal Participation	A-2		45,416,098.56	45,416,098.56		
Miscellaneous	A-2		15,000,000.00	15,000,000.00		
Rents - County Property	A-2		418,020.10	418,020.10		
Motor Vehicle Fines	A-2	164,780.27	4,226,886.92	4,077,888.68		313,778.51
Grants - Indirect Cost/Fringe Benefits	A-2		6,807,074.47	6,807,074.47		
Forfeited Recognizances	A-2	250.00	176,548.41	176,798.41		
State Aid:						
Franchise Taxes on Life Insurance Companies	A-2		5,999,999.79	5,999,999.79		
Essex County Vocational School - Debt Service Aid	A-2		235,489.00	235,489.00		
State of New Jersey - Reimbursement for Confinement of Prisoners	A-2	5,170.68	2,376,510.04	2,381,680.72		
SFEA Funds - Youth Detention	A-2		580,500.00	580,500.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #2

	Ref.	Balance Dec. 31, 2011	Accruals	Collections	Cancelled	Balance Dec. 31, 2012
State Aid:						
Social and Welfare Services:						
Division of Youth and Family Services	A-2	$	$ 13,657,013.00	$ 13,657,013.00	$	$
Supplemental Social Security Income	A-2		2,480,789.00	2,480,789.00		
Psychiatric Facilities (C. 73, P. L. 1990):						
Maintenance of Patients in State Institutions for Mental Diseases	A-2		7,706,759.00	7,706,759.00		
Maintenance of Patients in State Institutions for Mentally Retarded	A-2		47,432,254.00	47,432,254.00		
State Patients in County Psychiatric Hospitals	A-2		43,676,860.73	43,676,860.73		
Reimbursement - Community Mental Health Center - Piscataway	A-2		4,466.00	4,466.00		
Other Items:						
Department of Health, Education and Welfare:						
Title IV-D - Child Enforcement Program	A-2		1,895,025.99	1,895,025.99		
Telephone Commissions	A-2	81,080.58	958,442.56	965,166.53		74,356.61
ECIA Parking	A-2		703,200.16	703,200.16		
Reimbursement for School Board Elections	A-2		403,345.53	403,345.53		
Inmate Co-Pay	A-2		274,376.86	274,376.86		
Health Benefits Co-Pay	A-2		818,555.94	818,555.94		
Chapter XII Reimbursement	A-2		1,683,575.43	1,683,575.43		
CTP Debt Service	A-2		762,310.51	762,310.51		
Board of Education Worker Reimbursement	A-2		622,750.00	622,750.00		
Delaney Hall Drug Treatment Program	A-2		18,000,000.00	18,000,000.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #3

	Ref.	Balance Dec. 31, 2011	Accruals	Collections	Cancelled	Balance Dec. 31, 2012
Other Items:						
Revised Fees (P.L. 2001, C. 370):						
Surrogate	A-2	$	$ 212,166.00	$ 212,166.00	$	$
County Clerk	A-2		46,362.00	46,362.00		
Register	A-2		1,718,959.40	1,718,959.40		
Sheriff	A-2		600,336.21	600,336.21		
County Prosecutor's Funding Initiative Pilot Program	A-2		1,811,000.00	1,811,000.00		
Open Space Debt Service Offset	A-2		1,219,800.00	1,219,800.00		
Passaic County Youth Detention Agreement	A-2		4,479,619.83	4,479,619.83		
50 South Clinton Street Leased Space	A-2	92,012.92	1,629,072.39	1,721,085.31		
Locked Unit - East Orange General Hospital	A-2	4,017.75	308,849.25	312,867.00		
Federal Inmate Housing	A-2		42,767,225.71	42,767,225.71		
Build America Bond Interest Subsidy	A-2		978,842.36	978,842.36		
		1,980,488.06	303,585,013.81	303,580,381.72		1,985,120.15
Miscellaneous Revenues Not Anticipated Elsewhere in the Budget:						
Interlocal Service Agreements:						
Essex County Utilities Authority:						
Indirect Costs		274,241.92	208,325.90	131,489.61	142,752.31	208,325.90
Host Fees		10,801.43	120,628.16	72,713.64		58,715.95
Public Work Fees			38,221.00	38,221.00		
Municipal Reimbursements - Street Lighting		84,370.22	7,408.82	15,778.10		76,000.94
Commissioner of Registration and Superintendent of Elections			735.00	735.00		
Planning Board			157,045.00	157,045.00		
Weights and Measures Fines			184,822.00	184,822.00		
Court Fines and Ordinances			17,610.50	17,610.50		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #4

	Ref.	Balance Dec. 31, 2011	Accruals	Collections	Cancelled	Balance Dec. 31, 2012
Miscellaneous Revenues Not Anticipated						
Elsewhere in the Budget:						
Prosecutor's Office		$	$ 2,717.35	$ 2,717.35	$	$
Correction Facility:						
Locker Room Fees			9,688.96	8,988.43		700.53
5% County Fee on Pilot Agreements - N.J.S.A. 40A:20-12			190,247.47	173,066.23		17,181.24
Outside Employment of Off-Duty Sheriff's Officers:						
Administrative Fees			266,992.35	266,992.35		
		369,413.57	1,204,442.51	1,070,179.21	142,752.31	360,924.56
Other Miscellaneous			2,760,731.45	2,760,731.45		
	A-2a	369,413.57	3,965,173.96	3,830,910.66	142,752.31	360,924.56
		$ 2,349,901.63	$ 307,550,187.77	$ 307,411,292.38	$ 142,752.31	$ 2,346,044.71
	Reference	A	Reserve	Below	Reserve	A

	Ref.	
Collections	A-4	$ 306,717,346.30
Interfunds Receivable	A-11	681,635.57
Miscellaneous Reserves Applied	A-22	12,310.51
	Above	$ 307,411,292.38

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE

A-12

	Balance Dec. 31, 2011	Increase	Decrease	Balance Dec. 31, 2012
Regular Fund				
Federal and State Grant Fund	$ 7,094,638.14	$ 7,175,171.35	$ 8,047,395.93	$ 6,222,413.56
Pension Trust Fund	161.43	1,857.94	1,779.17	240.20
General Capital Fund		14,754,794.29	14,754,794.29	
	$ 7,094,799.57	$ 21,931,823.58	$ 22,803,969.39	$ 6,222,653.76
Reference	A	Below	Below	A

	Ref.		
Grant Reserves Cancelled:			
Appropriated		$ 208,976.71	
Unappropriated		1,070.09	
	A-1	210,046.80	
Prior Year Grant Expenditures Paid by Current Fund		667,233.34	
Interest Earned on Investments		14,402.23	
	A-11	681,635.57	
General Capital Fund Balance	A-2	2,227,250.00	
Emergency Authorization Funded by General Capital Bond Ordinance	A-14	12,515,000.00	
Settlements	A-4		22,803,969.39
Advances		6,222,413.56	
Grant Expenditures Paid by Current Fund		75,477.65	
	A-4	6,297,891.21	
	Above	$ 21,931,823.58	$ 22,803,969.39

Analysis of Net Interfund Credit to Operations		
Balance December 31, 2011	Above	$ 7,094,799.57
Balance December 31, 2012	Above	6,222,653.76
Net Credit to Operations	A-1	$ 872,145.81

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE FROM ESSEX COUNTY UTILITIES AUTHORITY

A-13

	Ref.	Federal and State Grant Fund
Increased by:		
Reimbursable Costs	A-4	$ 43,886.30
Decreased by:		
Collections	A-4	32,914.68
Balance December 31, 2012	A	$ 10,971.62

DEFERRED CHARGES

A-14

	2012 Authorization	Funded by General Capital Ordinance
Emergency Authorization 40A: 4-46:		
Response, Recovery and Restoration of Services Due to Tropical Storm Sandy	$ 12,515,000.00	$ 12,515,000.00
Reference	A-1	A-12

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #1

Appropriations	Balance Dec. 31, 2011 Encumbered	Balance Dec. 31, 2011 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	$	$ 1.60	$ 1.60	$	$	$ 1.60
Other Expenses	13,965.07	6,894.40	20,859.47	9,489.73	4,575.00	6,794.74
Office of the County Administrator:						
Salaries and Wages		0.91	0.91			0.91
Other Expenses	1,259.91	1,092.41	2,352.32	1,210.88	74.38	1,067.06
County Legislative Office:						
Board of Chosen Freeholders:						
Salaries and Wages		45,329.59	45,329.59			45,329.59
Other Expenses	47,326.15	14,584.23	61,910.38	43,759.21	10,574.92	7,576.25
Clerk and Other Legislative Functions:						
Salaries and Wages		5,574.88	5,574.88			5,574.88
Other Expenses	20,216.79	47,333.40	67,550.19	21,918.75	28.00	45,603.44
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		0.10	0.10			0.10
Office of Accounts and Control:						
Salaries and Wages		1.22	1.22			1.22
Other Expenses	1,287.50	5,175.81	6,463.31	2,894.50		3,568.81
Office of Management and Budget:						
Salaries and Wages		0.02	0.02			0.02
Other Expenses	117.57	1,078.28	1,195.85	117.57		1,078.28
Office of Data Processing:						
Other Expenses	8,186.01	4,460.14	12,646.15	8,186.01		4,460.14
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages		0.71	0.71			0.71
Other Expenses	75,330.95	4,749.62	80,080.57	6,397.33		73,683.24

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #2

Appropriations	Balance Dec. 31, 2011 Encumbered	Balance Dec. 31, 2011 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Administration and Finance:						
Division of Public Information:						
Salaries and Wages	$	$ 0.34	$ 0.34	$	$	$ 0.34
Other Expenses	4,030.92	7,089.82	11,120.74	4,154.17	71.75	6,894.82
Division of Purchasing:						
Salaries and Wages		0.02	0.02			0.02
Other Expenses	2,630.93	9,624.29	12,255.22	6,370.87		5,884.35
Division of Treasury:						
Treasurer's Office:						
Salaries and Wages		0.08	0.08			0.08
Other Expenses	1,158.05	469.24	1,627.29	1,433.05		194.24
Expense of Bond Sale:						
Other Expenses	25,063.58	0.07	25,063.65		25,063.58	0.07
Department of Law:						
County Counsel:						
Salaries and Wages		1.40	1.40			1.40
Other Expenses	303,549.11	25,822.34	329,371.45	112,709.75	182,366.90	34,294.80
Department of Public Works:						
Office of the Director:						
Salaries and Wages		0.39	0.39			0.39
Other Expenses	240.00	646.38	886.38	240.00		646.38
Division of Buildings and Grounds:						
Salaries and Wages		1.98	1.98			1.98
Other Expenses	791,720.23	330,284.85	1,122,005.08	801,355.02	1,406.37	319,243.69
Department of Public Works:						
Division of Engineering:						
Salaries and Wages		0.80	0.80			0.80
Other Expenses	790.00	1,174.10	1,964.10	631.00	395.00	938.10
Division of Fleet Management:						
Salaries and Wages		0.78	0.78			0.78
Other Expenses	39,817.48	133,684.86	173,502.34	112,189.33	10,551.85	50,761.16

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #3

Appropriations	Balance Dec. 31, 2011 Encumbered	Balance Dec. 31, 2011 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Department of Public Works						
Division of Roads and Bridges:						
Salaries and Wages	$	$ 2.00	$ 2.00	$	$	$ 2.00
Other Expenses	553,992.59	494,880.31	1,048,872.90	946,610.85	62,478.87	39,783.18
Division of Planning:						
Salaries and Wages		15,855.39	0.39			0.39
Other Expenses		251.23	251.23	32.99		218.24
County Register:						
Salaries and Wages		10,400.42	0.42			0.42
Other Expenses	1,573.72	8,234.52	9,808.24	1,573.72		8,234.52
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	129.05	2,084,695.86	2,084,824.91	1,971,481.72		113,343.19
Liability:						
Other Expenses	9,395.83	42,528.40	51,924.23	47,447.66	250.00	4,226.57
Worker's Compensation:						
Other Expenses		181,382.71	38,007.71			38,007.71
General Government Central Expense:						
Communications:						
Other Expenses	7,302.06	268,591.14	275,893.20	89,758.23		186,134.97
Central Kitchen:						
Other Expenses	346,323.65	291,374.10	637,697.75	524,832.01	2,582.00	110,283.74
Prosecutor:						
Salaries and Wages		65,880.67	65,880.67	56,811.94		9,068.73
Other Expenses	100,416.79	33,090.41	133,507.20	126,186.72	6,958.43	362.05
JUDICIARY						
Surrogate:						
Salaries and Wages		10,400.50	10,400.50			10,400.50
Other Expenses	7,176.57	6,575.49	13,752.06	8,910.04		4,842.02

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #4

Appropriations	Balance Dec. 31, 2011 Encumbered	Balance Dec. 31, 2011 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
REGULATIONS						
Board of Taxation:						
Salaries and Wages	$	$ 0.73	$ 0.73	$	$	$ 0.73
Other Expenses	4,970.61	1,812.09	6,782.70	4,970.61		1,812.09
Board of Elections:						
Salaries and Wages		1,050.91	1,050.91			1,050.91
Other Expenses	15,376.99	47,740.91	63,117.90	24,452.81	345.43	38,319.66
Commissioner of Registration and Superintendent of Elections:						
Salaries and Wages		1.05	1.05			1.05
Other Expenses	58,570.26	7,294.77	110,865.03	99,441.88	546.48	10,876.67
County Clerk Elections:						
Salaries and Wages		0.04	0.04			0.04
Other Expenses	13,620.50	7,917.31	21,537.81	11,620.50		9,917.31
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages		10,400.03	10,400.03			10,400.03
Other Expenses	1,741.09	1,726.97	3,468.06	1,357.56	83.53	2,026.97
County Sheriff:						
Salaries and Wages		17,403.79	17,403.79	5,956.44		11,447.35
Other Expenses	86,751.20	138,377.08	225,128.28	134,733.13	18,530.03	71,865.12
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages		19,242.67	19,242.67			19,242.67
Other Expenses	3,228,389.71	3,629,900.38	6,858,290.09	5,798,832.45	40,122.42	1,019,335.22
Division of Medical Examiner:						
Other Expenses	713,262.00	661,435.00	1,481,230.00	1,481,230.00		
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages		1.43	1.43			1.43
Other Expenses		2,076.96	2,076.96	96.10		1,980.86

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #5

Appropriations	Balance Dec. 31, 2011 Encumbered	Balance Dec. 31, 2011 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
HEALTH AND WELFARE						
Department of Citizen Services:						
Division of Senior Services:						
Salaries and Wages	$	$ 0.25	$ 4,961.25	$ 4,960.16	$	$ 1.09
Other Expenses	505.14	14.06	519.20	505.14		14.06
Division of Consumer and Constituent Services:						
Salaries and Wages		0.82	0.82			0.82
Other Expenses	62.10	5,032.66	5,094.76	2,048.00	62.10	2,984.66
Division of Youth Services:						
Salaries and Wages		3,365.79	3,365.79			3,365.79
Other Expenses	863,191.53	126,829.28	990,020.81	846,042.19	24,035.74	119,942.88
Division of Welfare:						
Salaries and Wages		2,596.59	2,596.59			2,596.59
Other Expenses	521,864.15	1,415,596.24	1,937,460.39	1,193,159.80	4,959.77	739,340.82
Purchased Services:						
Title XIX Medical Transportation		1,500.00	1,500.00			1,500.00
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
County Share	18,642.00	17,096.00	35,738.00			35,738.00
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages		0.07	0.07			0.07
Other Expenses	15,000.00		15,000.00	15,000.00		
Division of Hospital Center:						
Salaries and Wages		197,633.69	72,699.69			72,699.69
Other Expenses	510,309.35	454,022.71	964,332.06	934,146.59	29,773.34	412.13
Other Institutions:						
Other Expenses		7,655.59	30,725.59	30,724.86		0.73

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #6

Appropriations	Balance Dec. 31, 2011 Encumbered	Balance Dec. 31, 2011 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages	$	$ 0.34	$ 0.34	$	$	$ 0.34
Other Expenses	654.80	8,236.76	8,891.56	995.12		7,896.44
Two Year Out-of-County Reimbursement:						
Other Expenses		32,162.35	32,162.35	31,538.65		623.70
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages		11.28	11.28			11.28
Other Expenses	225,434.07	198,453.79	423,887.86	324,128.27	36,217.74	63,541.85
Maintenance of Parks:						
Salaries and Wages		1.73	1.73			1.73
Other Expenses	238,440.56	215,661.17	454,101.73	429,923.71	4,951.12	19,226.90
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	95,300.00	45,013.00	140,313.00	19,738.25	95,300.00	25,274.75
Special Employee Development Fund:						
Other Expenses		0.19	0.19			0.19
Settlement of Suits:						
Other Expenses		213,457.47	213,457.47	213,457.47		
Utility Expenses and Bulk Purchases:						
Utilities	879,664.51	3,363,863.15	4,243,527.66	2,849,096.92	229,700.33	1,164,730.41
Landfill/Solid Waste Disposal Costs:						
Other Expenses		16,644.97	16,644.97	6,746.75	8,567.48	1,330.74
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages		1.30	1.30			1.30
Other Expenses	2,650.00	0.39	2,650.39	2,650.00		0.39
STATE AND FEDERAL PROGRAMS						
Matching Grant Funds		185,000.00	185,000.00			185,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #7

Appropriations	Balance Dec. 31, 2011 Encumbered	Balance Dec. 31, 2011 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of New Jersey	$	$ 0.63	$ 0.63	$	$	$ 0.63
Public Employees' Retirement System		0.33	0.33			0.33
Social Security System (FICA)		1,251.86	1,251.86			1,251.86
County Pension and Retirement Fund:						
R.S. 43:41 et seq.		0.38	0.38			0.38
R.S. 43:8B-1 et seq.		0.46	0.46			0.46
Defined Contribution Retirement Program		0.57	1,000.57	533.76		466.81
Terminal Leave		869.46	869.46			869.46
Unemployment Compensation Insurance	3,480.00	196,652.78	314,132.78	307,178.61	3,480.00	3,474.17
	$ 10,209,381.08	$ 15,414,232.44	$ 25,623,613.52	$ 19,978,193.78	$ 856,327.56	$ 4,789,092.18
Reference	A	A		A-4	A-16	A-1

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-16

	Ref.		
Balance December 31, 2011	A		$ 3,304,847.80
Increased by:			
Budget Appropriations	A-3	$3,100,000.00	
Appropriation Reserves	A-15	856,327.56	
			3,956,327.56
			7,261,175.36
Decreased by:			
Cancelled	A-1	1,302,168.05	
Payments	A-4	722,382.42	
			2,024,550.47
Balance December 31, 2012	A		$ 5,236,624.89

Analysis of Balance

Budget Year	
2012	$ 3,100,000.00
2011	856,327.56
2010	373,548.17
2009	906,749.16
	$ 5,236,624.89

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS ON SALE OF PROPERTY

A-17

	Ref.	
Increased by:		
Collections	A-4	$ 200,000.00
Balance December 31, 2012	A	$ 200,000.00

PREPAID REVENUE

A-18

	Ref.	
Increased by:		
Collections	A-4	$ 3,147,699.00
Balance December 31, 2012	A	$ 3,147,699.00

Analysis of Balance

Federal Inmate Housing	$ 3,147,699.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-19

	Ref.	Current Fund	Federal and State Grant Fund
Increased by:			
Register of Deeds and Mortgages:			
Realty Transfer Fees		$ 22,771,287.55	$
Division of Archive and Records Management		2,415,490.00	
	A-4	25,186,777.55	
Unexpended Grant Funds Cancelled	A-24		596,880.24
		25,186,777.55	596,880.24
Decreased by:			
Payments	A-4	25,186,777.55	596,880.24
		$ -	$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE

A-20

	Balance Dec. 31, 2011	Increase	Decrease	Balance Dec. 31, 2012
Regular Fund				
General Capital Fund	$	$ 1,190,000.00	$ 1,190,000.00	$
Other Trust Fund		433.47		433.47
		1,190,433.47	1,190,000.00	433.47
Federal and State Grant Fund				
Regular Fund	7,094,638.14	7,175,171.35	8,047,395.93	6,222,413.56
	$ 7,094,638.14	$ 8,365,604.82	$ 9,237,395.93	$ 6,222,847.03
Reference	A	Below	Below	A

	Ref.		
Regular Fund:			
Budget Appropriations	A-3	$ 1,190,000.00	$
Added County Open Space Taxes Deposited to Current Fund in Error	A-4	433.47	
		1,190,433.47	
Settlements	A-4		1,190,000.00
Federal and State Grant Fund:			
Grant Reserves Cancelled:			
Appropriated	A-24	208,976.71	
Unappropriated	A-25	1,070.09	
		210,046.80	
Grant Expenditures Paid by Current Fund	A-24	742,710.99	
Advances	A-4	6,222,413.56	
Settlements	A-4		8,047,395.93
	Above	$ 8,365,604.82	$ 9,237,395.93

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR PERFORMANCE BONDS
DEPARTMENT OF PUBLIC WORKS

A-21

	Ref.		
Balance December 31, 2011	A		$ 983,834.21
Increased by:			
Collections:			
Road Opening Deposits		$ 767,500.00	
Interest		353.78	
	A-4		767,853.78
			1,751,687.99
Decreased by:			
Cancelled:			
Performance Bonds	A-1	4,000.00	
Refunds:			
Performance Bonds	A-4	387,850.00	
			391,850.00
Balance December 31, 2012:			
Performance Bonds		1,348,622.00	
Interest		11,215.99	
	A		$ 1,359,837.99

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-22

	Balance Dec. 31, 2011	Collections	Applied to Revenue	Balance Dec. 31, 2012
N.J. Department of Transportation - Capital Transportation Program:				
Interest Earned on Program Funds	$ 18,738.83	$ 4,733.51	$ 12,310.51	$ 11,161.83
U.S. Department of Justice:				
Local Law Enforcement Block Grants:				
Interest Earned on Program Funds	7.23	0.18		7.41
Megan's Law Grant:				
Interest on Program Funds	3,859.05	121.78		3,980.83
Hurricane Irene:				
FEMA Reimbursement - Sheriff's Office		18,400.50		18,400.50
	$ 22,605.11	$23,255.97	$ 12,310.51	$ 33,550.57
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-23
Sheet #1

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 1998:					
Eisenhower Parkway Extension	$ 125,000.00	$	$	$ 125,000.00	$
N.J. Transit Carryover	5,910.87			5,910.87	
Fiscal Year 2002:					
Local Scoping Program	433.25				433.25
Fiscal Year 2003:					
Roadway Resurface	1,065,726.73				1,065,726.73
CDBG Roadway Resurfacing	255,351.31				255,351.31
New Jersey Department of Transportation:					
Bloomfield Avenue	11,029.00				11,029.00
Fiscal Year 2004:					
Local Lead Project	176,076.12				176,076.12
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
New Jersey Senior Citizen Disabled Transportation	0.11			0.11	
Fiscal Year 2005:					
Body Armor Replacement:					
Prosecutor	0.76		0.76		
Sheriff	0.21		0.21		
Correction	0.11		0.11		
Green Acres Projects:					
Glenfield Park	48,119.50				48,119.50
Grover Cleveland Park	20,648.77		20,648.77		
Independence Park	35,340.58				35,340.58
Irvington Park	51,500.00		51,500.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-23
Sheet #2

	Dec. 31, 2011	2012 Grants	Collections	Cancelled	Dec. 31, 2012
Fiscal Year 2005:					
Green Acres Projects:					
Multi-Parks Improvements	$ 27,636.14	$	$ 16,582.69	$	$ 11,053.45
Multi-Parks Improvements	36,558.34				36,558.34
South Mountain Arena	185,656.65				185,656.65
Multi-Park Improvements:					
Turtle Back Zoo	276,121.91		71,707.76		204,414.15
Law Enforcement Technology	1,000.00			1,000.00	
Fiscal Year 2006:					
New Jersey Senior Citizen Disabled Transportation	76,495.06				76,495.06
Special Child Health	4,320.00				4,320.00
Workforce Investment Board:					
Administration:					
West Side Park Improvements:					
Tri-City	8,450.00				8,450.00
West Side	25,350.00				25,350.00
West Side Park Community Center Gymnasium	1,630.00				1,630.00
Bloomfield Avenue Bridge - Branch Brook Park	180,904.93		180,868.95		35.98
MCJ/Amelior Foundation for West Side Park	245,000.00			245,000.00	
Fiscal Year 2007:					
New Jersey Senior Citizen Disabled Transportation	470,437.89		348,845.00		121,592.89
Green Acres Projects:					
Branch Brook Park Alliance	113,768.87		23,419.27		90,349.60
Verona Park Improvements	30,205.20				30,205.20
Public Archives and Records	525.05			525.05	
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

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #3

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2007:					
Department of Housing and Urban Development:					
EDI Special Purpose Grant:					
Project I	$ 96,224.00	$	$ 86,489.53	$	$ 9,734.47
Project II	297,000.00		297,000.00		
Support Assistance Individual and Family	15,732.71			15,732.71	
City of Newark:					
Central Avenue Improvements	2,203,089.30		950,821.44		1,252,267.86
Fiscal Year 2008:					
Work First New Jersey	131,409.33			131,409.33	
New Jersey Senior Citizen Disabled Transportation	170,334.57				170,334.57
Special Child Health Services:					
Grant:					
Project I	48,425.00				48,425.00
Case Management	48,788.00				48,788.00
Right-to-Know Program	15,314.25				15,314.25
Victim Assistance Project	72,722.89			72,722.89	
Annual Transportation Program	766,723.06		669,006.80		97,716.26
Homeland Security Program	956,161.71		956,026.85		134.86
Urban Area Security Initiative	77,052.46		57,050.00		20,002.46
Green Acres Projects:					
South Mountain Reservation	144,354.75		138,329.22		6,025.53
West Side Park Rehabilitation:					
Project I	30,514.97				30,514.97
Project II	30,514.97				30,514.97
Riker Hill Park Improvements	200,000.00				200,000.00
Eagle Rock Reservation:					
Project I	70,879.25				70,879.25
Law Enforcement Technology	316,816.45		119,600.90		197,215.55
Children's' Interagency Coordinating	96.00				96.00

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, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2008:					
Recreation Trail Program	$ 7,500.00	$	$	$	$ 7,500.00
Park Avenue Traffic Signal Improvement	43,748.50				43,748.50
Substance Abuse and Mental Health	51,349.26				51,349.26
Bloomfield Avenue Bridge	1,196,151.24				1,196,151.24
Support Assistance for Individuals and Families	142,020.00			142,020.00	
Essex County Youth Advisory	54,990.74				54,990.74
Juvenile Reentry Program	58,257.49				58,257.49
Paul Coverdell Program	62.12			62.12	
American Recovery and Reinvestment Act:					
Community Service Block Grant	66,560.00				66,560.00
Homeless Prevention	398,139.43				398,139.43
Roadway Resurfacing Program	2,014,809.16		6,964.07		2,007,845.09
Workforce Investment Board	573,653.00			573,653.00	
Area Plan Grant	15,259.00				15,259.00
Summer Concert Series:					
Project II	30.00			30.00	
Work First New Jersey	2,990,352.00			2,990,352.00	
Fiscal Year 2009:					
New Jersey Senior Citizen Disabled Transportation	1,182,872.19		1,148,600.00		34,272.19
Social Service for the Homeless	10,000.00				10,000.00
Essex/Union Auto Theft Task Force	5,297.00			5,297.00	
Governor's Council on Alcohol and Drug Abuse	105,153.59				105,153.59
Annual Transportation Program:					
Project I	1,172,899.60		495,946.86		676,952.74
Project II	2,631,095.16		980,194.67		1,650,900.49

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, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2009:					
State Homeland Security Program:					
Project I	$ 10,265.16	$	$	$	$ 10,265.16
Project II	1,445,743.47		1,444,768.36		975.11
Green Acres Project:					
Multi-Park Improvements	320,677.37		176,849.94		143,827.43
Urban Area Security Initiative	207,049.00		204,803.54		2,245.46
Work First NJ Grant:					
Temporary Assistance for Needy Families:					
Case Management	2,326,866.00			2,326,866.00	
Post Temporary Assistance	38,000.00			38,000.00	
Green Acres Projects:					
Branch Brook Park Rehabilitation:					
Project I	100,000.00		100,000.00		
Project III	200,000.00		60,101.01		139,898.99
Glenfield Park Improvements	107,959.60				107,959.60
Independence Park Improvements	48,679.18				48,679.18
Eagle Rock Reservation	400,000.00		400,000.00		
Yanticaw Park Improvements	74,623.87		46,654.45		27,969.42
Congressional Earmark Program	136,680.87		73,598.24		63,082.63
Law Enforcement Technology	373,889.00		131,673.85		242,215.15
Shelter Plus Care Program:					
Project I	1,295,495.00				1,295,495.00
Project II	875,452.00				875,452.00
Bulletproof Vest Partnership Program	607.50				607.50
Waste Water Management Program	39,129.91				39,129.91
Witness Relocation Program	77,570.52		63,940.56		13,629.96
Support Assistance for Individuals and Families	27,776.00			27,776.00	
Comprehensive Country Fund Allocation	110,127.00	42,776.00	114,405.00		38,498.00
Kip's Castle Park Carriage House	4,230.50				4,230.50

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #6

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2009:					
Paul Coverdell Program	$ 8,500.00	$	$	$	$ 8,500.00
Central Avenue Construction Funds	4,215,716.08		1,742,574.70		2,473,141.38
Fiscal Year 2010:					
Alcoholism Services	101,561.00				101,561.00
Governor's Council on Alcohol and Drug Abuse	136,898.48				136,898.48
American Recovery and Reinvestment Act:					
Social Service for the Homeless	42,552.00				42,552.00
Supplemental Subregional	23.51				23.51
Energy Efficiency Conservation	157,017.51		156,971.83		45.68
Homeless Prevention	229,283.10		40,333.56		188,949.54
Multi-Jurisdictional Gang, Narco Task Force:					
Project II	40,000.00		40,000.00		
American Recovery and Reinvestment Act:					
Essex County Waste Water Management Plan	18,043.62		7,994.09		10,049.53
WIA Dislocated Worker	162,338.00			162,338.00	
Area Plan	61,563.00			61,563.00	
Work First New Jersey	2,046,130.00		290,872.00		1,755,258.00
Human Services Advisory Council	1,000.00				1,000.00
New Jersey Senior Citizen Disabled Transportation	338,931.25				338,931.25
Social Service for the Homeless	114,653.00				114,653.00
Special Child Early Intervention Services	14,629.00				14,629.00
Housing Opportunities for People with Aids	3,042.66		2,170.66		872.00
Subregional Transportation Planning	10.74				10.74
Insurance Fraud Reimbursement	1,584.03				1,584.03
Human Services Homeless Population	894.50				894.50
Tenant Resource Center	1.38				1.38
Respite Care Program Grant	19,280.00				19,280.00
County Environmental Health Act	44.33			44.33	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #7

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2010:					
Workforce Investment Board	$ 8,000.00	$	$	$ 8,000.00	$
Workforce Investment Act	1,135,264.00		1,085,094.00		50,170.00
Annual Transportation Program	1,520,556.06		572,852.28		947,703.78
Workforce Learning Link	82,930.00		4,642.00		78,288.00
Urban Area Security Initiative	53,315.00		53,315.00		
Work First NJ Grant:					
Temporary Assistance for Needy Families:					
Case Management	361,840.00			184,684.00	177,156.00
Sunday Court Arraignment	23,920.00				23,920.00
Community Forestry Program	7,000.00		6,922.45		77.55
Green Acres Projects:					
Branch Brook Park Rehabilitation:					
Project II	11,579.41		11,579.41		
Ivy Hill Park Improvements	30,576.38				30,576.38
Watsessing Park Improvements	184,545.46				184,545.46
Congressional Earmark Program	93,516.55		53,191.82		40,324.73
Public Archives and Records Infrastructure	109,008.50		109,000.50		8.00
Improvements to Traffic Signal:					
Pleasant Valley Way and Mt. Pleasant Avenue	62,500.00		62,500.00		
Improvements to Eagle Rock Avenue and Prospect Avenue	137,616.82		137,616.82		
Deer Deterrent Devices	75,000.00				75,000.00
Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue	99,169.30		76,654.49		22,514.81
Bloomfield Avenue Bridge	23,914.05		23,354.45		559.60
Prosecutor's Liaison	523.05			523.05	
Union Avenue and Holmes Street Traffic Signal	86,913.00				86,913.00
Improvements to Centre Street and Franklin Avenue - Township of Nutley	33,445.60				33,445.60

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, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2010:					
South Orange Avenue Traffic, Operational and Roadway Improvements	$ 582,878.84	$	$ 322,597.29	$	$ 260,281.55
Improvements to Passaic River Waterfront Park	694,825.00		46,569.89		648,255.11
Support Assistance for Individuals and Families	67,861.00				67,861.00
Disability Program Navigator Initiative	70,125.00				70,125.00
Financial Sector National Emergency	25,000.00				25,000.00
Infoshare Select Intelligence Management	100,000.00				100,000.00
Paul Coverdell Forensic Science Program	5,050.50		1,800.00		3,250.50
Fiscal Year 2011:					
American Recovery and Reinvestment Act:					
On the Job Training	285,587.00				285,587.00
National Emergency Grant:					
On the Job Training	388,627.00		388,627.00		
Area Plan	911,737.00		910,356.00		1,381.00
Job Access and Reverse Commute	424,296.92		424,297.32	(0.40)	
General Program Support:					
Program II - Summer Concert	2,213.00		2,213.00		
Work First NJ Grant:					
Temporary Assistance for Needy Families	6,526,582.00	50,000.00	5,196,561.00		1,380,021.00
Human Services Advisory Council	1,000.00		1,000.00		
NJ Senior Citizens and Disabled Transportation	1,104,757.45		984,242.01		120,515.44
Alcoholism Services	649,894.00		549,274.00	100,620.00	
Social Services for the Homeless	300,000.00		293,885.00		6,115.00
Special Child Health Services:					
Early Intervention	877,419.00		877,419.00		
Case Management	194,231.00		188,331.00		5,900.00
Housing Opportunities for People with Aids	15,102.10		14,811.97		290.13
Community Service Block Grant	992,159.00		992,159.00		
Subregional Transportation Planning Program	104,661.00		104,654.06		6.94
Right-to-Know	20,419.00		20,419.00		

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, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2011:					
Insurance Fraud Reimbursement Program	$ 247,300.00	$	$ 116,012.81	$	$ 131,287.19
Multi-Jurisdictional Gang, Gun and Narcotics Task Force	269,863.20		269,863.20		
Respite Care Program	49,343.00		49,343.00		
Local Arts Program:					
Project I	16,783.00		16,783.00		
Project II	18,005.00				18,005.00
Municipal Alliance to Prevent Alcoholism and Drug Abuse	942,300.00		843,027.37	99,272.63	
County Environmental Health Act	333,115.00		317,164.00	15,951.00	
Child Advocacy Program	17,000.00				17,000.00
Workforce Investment Act:					
Adult and Dislocated Worker	1,720,551.00	216,772.00	1,015,689.00		921,634.00
Essex County Annual Transportation Program	5,555,000.00		3,449,317.09		2,105,682.91
Workforce Learning Program Link	132,664.00		132,466.00		198.00
Homeland Security Grant Program	1,504,988.00		313,833.55		1,191,154.45
Sexual Assault Response Team	14,400.90		14,388.85		12.05
Urban Area Security Initiative	512,000.00		99,000.00		413,000.00
Work First NJ:					
Temporary Assistance for Needy Families	7,288,908.00		6,872,836.00		416,072.00
Sunday Court Arraignment	23,920.00		19,400.00		4,520.00
Safe Neighborhood Program	1,800.00		1,800.00		
Green Acres Projects:					
Multi-Park Improvements	644,537.00		143,392.44		501,144.56
Branch Brook Park Rehabilitation:					
Project I - North Ward	107,636.52		8,270.45		99,366.07
Project II - Roberto Clemente	257,090.50		213,279.89		43,810.61
Project III - Kiyo Grove, Lion and Lake Edge: Branch Brook Park Alliance	275,000.00		275,000.00		
Project IV - Kiyo Grove, Lion and Lake Edge: La Casa de Don Pedro	275,000.00		196,965.13		78,034.87

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, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2011:					
Grover Cleveland Park Improvements	$ 79,351.60	$	$	$	$ 79,351.60
Independence Park Improvements	350,000.00		346,141.93		3,858.07
Irvington Park Rehabilitation	400,000.00		378,294.34		21,705.66
Branch Brook Park Alliance	1,000,000.00		500,000.00		500,000.00
Riverfront Park:					
Project I - Down Neck	275,000.00		196,500.00		78,500.00
Project II - Essex County	1,350,000.00		1,338,185.01		11,814.99
Project III - Spark Friends	275,000.00		275,000.00		
Project IV - Ironbound	1,975,000.00		729,287.76		1,245,712.24
Ironbound Community Corporation:					
Essex County Riverfront Park	850,000.00		850,000.00		
Solar Panel and Environmental Education	951,500.00		832,000.00		119,500.00
Law Enforcement Technology Program	889,788.00		262,151.56		627,636.44
Subregional Studies Project	280,000.00		57,052.26		222,947.74
Uniform Traffic Control Devices	133,000.00		20,668.86		112,331.14
New Jersey Data Exchange	117,855.00				117,855.00
Emergency Management Agency Assistance	50,000.00				50,000.00
ADA Improvements:					
Rehabilitation of Elevators	577,375.59		478,461.01		98,914.58
Local Bridges Further Needs Fund	1,000,000.00		1,000,000.00		
Almost Home III	258,960.00		187,994.00		70,966.00
Bullet Proof Vest Partnership Program	26,215.78				26,215.78
Victim Witness Advocacy Fund:					
Project I	225,201.63		225,201.63		
Project II	98,241.00		98,241.00		
Supplement	201,864.00		201,864.00		
Chronic Disease Prevention and Health Promotion	96,058.25		26,514.68		69,543.57

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #11

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2011:					
Supportive Assistance for Individuals and Families	$ 42,709.00	$	$	$ 42,709.00	$
Disaster Mini-Neg Program	60,000.00				60,000.00
Hurricane Irene Disaster National Emergency	142,257.00		134,926.00		7,331.00
Comprehensive County Funding Allocation	1,076,020.00		987,958.00		88,062.00
Smart Steps	48,953.00		30,750.00		18,203.00
Improvement to Springfield Avenue, Florence Avenue and 40th Street	394,209.68		363,642.30		30,567.38
Law Enforcement Assistance Component	33,949.00		33,949.00		
Paul Coverdell Forensic Science Improvement	85,899.00		10,800.00		75,099.00
Fiscal Year 2012:					
Area Plan Grant		6,989,715.00	6,754,444.00		235,271.00
Job Access and Reverse Commute:					
Project I		453,449.00			453,449.00
Project II		69,407.00			69,407.00
Project III		71,230.00	71,230.00		
Summer Concert		14,754.00			14,754.00
Work First New Jersey:					
Temporary Assistance for Needy Families:					
Project I		7,938,722.00	1,768,907.00		6,169,815.00
Project II		11,790,011.00	5,271,254.00		6,518,757.00
Human Services Advisory Council		68,859.00	68,859.00		
Homeless Related Services		282,208.00	282,208.00		
NJ Senior Citizens and Disabled Transportation		1,834,210.00	1,097,084.69		737,125.31
Personal Assistance Service Program		225,331.00	225,331.00		
Alcoholism Services		1,353,457.00	891,671.00		461,786.00
Social Service for the Homeless		2,658,612.00	2,493,960.00		164,652.00
Special Child Health Services:					
Early Intervention		1,206,712.00	298,943.00		907,769.00
Program Income		10,785.00	10,785.00		
Case Management		276,079.00	66,061.00		210,018.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #12

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2012:					
Housing Opportunities for People with Aids	$	$ 60,000.00	$ 59,107.61	$	$ 892.39
Community Service Block Grant		985,398.00			985,398.00
Subregional Transportation Planning Program		104,661.00			104,661.00
Right-to-Know Program		20,419.00			20,419.00
Clean Communities Grant		55,548.00	55,548.00		
Insurance Fraud Reimbursement Program		250,000.00	136,716.39		113,283.61
Human Services Homeless Population		227,889.00	227,889.00		
Multi-Jurisdictional Gang, Gun and Narcotics Task Force		309,450.00	126,117.46		183,332.54
Tenant Resource Center:					
Project I		99,000.00	99,000.00		
Project II		93,210.00			93,210.00
Respite Care Program		680,219.00	630,875.00		49,344.00
Municipal Alliance to Prevent Alcoholism and Drug Abuse		963,175.00	179,408.36		783,766.64
Body Armor Replacement Fund:					
Prosecutor		12,258.00	12,258.00		
Sheriff		35,946.00	35,946.00		
Correction		54,351.00	54,351.00		
Youth Services		15,837.00	15,837.00		
County Environmental Health Act		319,650.00	207,692.75		111,957.25
Community Justice Program		60,000.00	45,401.51		14,598.49
Family Court Program		240,293.00	240,293.00		
Substance Abuse Initiative Program:					
Project I		70,000.00			70,000.00
Project II		70,000.00			70,000.00
Child Advocacy Program		405,050.00	405,050.00		
Workforce Investment Act Youth Allotment		3,066,591.00	737,407.00		2,329,184.00
Workforce Learning Link Program		77,000.00	31,832.00		45,168.00
Homeland Security Grant Program		671,692.00			671,692.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #13

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2012:					
Sexual Assault Response Team:					
Nurse Examination:					
Project I	$	$ 70,833.00	$ 70,388.49	$	$ 444.51
Project II		83,725.00			83,725.00
Green Acres Projects:					
Multi Park Improvements		1,410,926.00	1,072,765.99		338,160.01
Branch Brook Park Rehabilitation:					
Roberto Clemente		632,750.00	612,349.05		20,400.95
South Mountain Reservation Improvements		985,000.00	861,680.70		123,319.30
Verona Park Improvements		800,000.00	555,205.20		244,794.80
Becker Park Improvements		800,000.00	400,000.00		400,000.00
Urban Area Security Initiative:					
Project I		300,000.00			300,000.00
Project II		45,000.00			45,000.00
Project III		345,000.00			345,000.00
Project IV		45,000.00			45,000.00
General Operating Support		12,000.00	10,200.00		1,800.00
Project Safe Neighborhoods Program		50,629.00	50,629.00		
Sea Lion Exhibit at Turtle Back Zoo		375,000.00	250,000.00		125,000.00
Museums for America		71,120.00			71,120.00
Edward Byrne Memorial Justice		11,455.00			11,455.00
Emergency Management Agency Assistance:					
Project I		50,000.00			50,000.00
Project II		55,000.00			55,000.00
Branch Brook Park Roadway Reconstruction		289,267.00	289,267.00		
Children's Inter-Agency Coordinating		45,314.00	45,314.00		
ADA Improvements:					
Rehabilitation of Elevators		600,000.00	546,726.32		53,273.68
Senior Farmers Market Nutrition Program		3,000.00	3,000.00		
Care Coordination Program Income		88,524.00	88,524.00		
Universal Service Fund		31,669.00	31,669.00		
Park Avenue - Orange and East Orange Intersection		676,748.00			676,748.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #14

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2012:					
Berkeley Avenue Bridge	$	$ 974,442.00	$	$	$ 974,442.00
Clark Street Bridge		300,000.00			300,000.00
Dodd Street Bridge		300,000.00			300,000.00
Centre Street Bridge		1,000,000.00			1,000,000.00
Almost Home III		270,720.00			270,720.00
Respite Care Program Income		21,372.00	21,372.00		
Bulletproof Vest Partnership Program		36,144.00	36,144.00		
Waste Water Management Plan		25,000.00			25,000.00
County Office of Victim Witness Advocacy		497,191.00	196,912.58		300,278.42
County Office of Victim Witness Domestic Violence		104,934.00	43,614.99		61,319.01
Law and Program Enforcement for Essex County Violence		750,000.00			750,000.00
Interoperable Emergency Communications		45,000.00	45,000.00		
Low Income Home Energy		56,300.00	56,300.00		
Northern New Jersey Health Care Pathways		19,820.00	19,820.00		
Disaster Liaison		2,500.00	2,500.00		
Supportive Assistance for Individuals and Families:					
Project I		496,505.00	345,488.00		151,017.00
Project II		656,607.00			656,607.00
General Educational Development:					
GED Testing Center		15,385.00	15,385.00		
Workforce Investment Act:					
Gold Standard Evaluation		20,000.00			20,000.00
Business Development Interdepartmental Funds		11,764.00			11,764.00
Hurricane Sandy Disaster National Emergency		420,957.00			420,957.00
Comprehensive County Funding Allocation		1,690,834.00	8,414.00		1,682,420.00
Juvenile Detention Alternative Innovation		125,200.00	125,200.00		
Click It or Ticket		4,000.00	4,000.00		
Drunk Driving Enforcement Fund		8,886.00	8,886.00		
Essex County Job Access Reverse Commute:					
Project I		50,000.00	50,000.00		
Project II		50,000.00	50,000.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-23
Sheet #15

	Balance Dec. 31, 2011	2012 Grants	Collections	Cancelled	Balance Dec. 31, 2012
Fiscal Year 2012:					
Essex County College Learning Link	$	$ 15,000.00	$	$	$ 15,000.00
Northern New Jersey Health Care Pathways Consortium		19,820.00			19,820.00
Springfield and Ellis Avenue Intersection		441,850.00	150,794.80		291,055.20
Domestic Violence Assessment Program Income		1,300.00	1,300.00		
Justice Assistance:					
Local Law Enforcement Assistance Component		41,503.00			41,503.00
Paul Coverdell Program		21,518.00	3,981.80		17,536.20
	$ 90,190,982.00	$ 60,873,238.00	$ 77,840,970.22	$ 7,505,913.24	$ 65,717,336.54
Reference	A	A-2	Below	Below	A

	Ref.		
Collections	A-4	$ 77,418,668.22	$
Unappropriated Reserves Applied	A-25	422,302.00	
Cancellations:			
Grants Appropriated	A-24		7,505,913.24
	Above	$ 77,840,970.22	$ 7,505,913.24

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #1

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 1998:								
Eisenhower Parkway Extension Project	$	$ 271,576.07	$	$	$	$ 271,576.07	$	$
Fiscal Year 1999:								
Capital Transportation Grant:								
Grant I	219,298.98	0.29		172,556.47			46,742.51	0.29
Fiscal Year 2000:								
Statewide Transportation and Local Bridge Fund	89,164.34	5.20		38,523.97			35,187.75	15,457.82
Fiscal Year 2001:								
Area Plan		1.00						1.00
Statewide Transportation and Local Bridge Fund	4,949.71	0.48					38.40	4,911.79
Fiscal Year 2002:								
Statewide Transportation and Local Bridge Fund		7,501.83						7,501.83
Local Scoping Program	45.84	173.00					45.84	173.00
New Jersey Department of Transportation		120,800.16						120,800.16
Fiscal Year 2003:								
New Jersey Shares Program Income		375.20						375.20
Domestic Violence Service		460.56		319.71				140.85
Roadway Resurface		1,065,726.73						1,065,726.73
West Side Park Master Plan		25,000.00						25,000.00
CDBG Roadway Resurfacing		255,351.31						255,351.31
Fiscal Year 2003:								
New Jersey Department of Transportation:								
Bloomfield Avenue		11,029.00						11,029.00
Fiscal Year 2004:								
New Jersey Senior Citizen Disabled Transportation		0.11				0.11		
Capital Transportation:								
Program I	69,983.10	4,459.37						74,442.47
Local Lead Project		161,538.95						161,538.95
Green Acres Projects:								
Brookdale Park - Green Fields		88,423.00						88,423.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #2

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2005:								
Body Armor Replacement:								
Prosecutor	$	$ 0.76	$	$ 0.76	$	$	$	$
Sheriff		0.21		0.21				
Annual Capital Transportation	23,563.15						23,563.15	
Turtle Back Zoo:								
Animal Hospital Equipment	2,915.00	49.00					2,915.00	49.00
Bear Exhibit		4,926.08						4,926.08
Green Acres Projects:								
Glenfield Park		35,862.99						35,862.99
Grover Cleveland Park	45.20						45.20	
Independence Park	13,464.11	13,651.42					13,464.11	13,651.42
Multi-Park Improvements	10.75	528.91					10.75	528.91
Multi-Park Improvements		0.75						0.75
South Mountain Reservation		9,275.00						9,275.00
Turtle Back Zoo:								
Project II	12,710.00			12,710.00				
South Mountain Arena Dasher Boards		4,955.36						4,955.36
Law Enforcement Technology		1.00				1.00		
Fiscal Year 2006:								
Annual Capital Transportation	61.61	1,344.17					61.61	1,344.17
New Jersey Senior Citizen Transportation	76,495.06							76,495.06
Personal Assistance Services Program:								
Project II - Cost Share Program		2,334.15						2,334.15
Special Child Health Services		14,096.77		4,690.80			2,784.71	6,621.26
Green Acres Projects:								
West Side Park Improvements:								
Boys and Girls		8,450.00						8,450.00
Tri-City		8,450.00						8,450.00
West Side	8,225.00	225.00		8,225.00				225.00
United		8,450.00						8,450.00
Multi-Park Improvements	25,164.45	14,719.62					25,164.45	14,719.62
West Side Park Community Center Gymnasium		1,630.00						1,630.00
Bloomfield Avenue Bridge - Branch Brook Park		35.98						35.98
MCJ/Amelior Foundation for West Side Park		245,000.00				245,000.00		
Domestic Violence Assessment Center		1,406.90		103.10			450.10	853.70

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #3

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2007:								
New Jersey Senior Citizen Disabled Transportation	$ 25,448.30	$ 444,989.58	$	$ 348,845.00	$	$	$	$ 121,592.88
Essex and Union Counties Auto Theft Task Force		2,766.46			(2,766.46)			
Multi-Narco Task Force		36,447.57						36,447.57
Essex County Local Arts Program	1,800.00						1,800.00	
Annual Capital Transportation	139,820.27	328,094.92		467,915.17				0.02
Green Acres Projects:								
Watsessing Park Conservancy	3,071.14						3,071.14	
Branch Brook Park Alliance	59,083.20			59,083.20				
Verona Park Improvements		1.40						1.40
Multi-Park Improvements	46,175.00			45,809.43				365.57
Public Archives and Records		1,950.11				1,950.11		
Children's Interagency Coordinating		41,395.86						41,395.86
Carousel at Turtle Back Zoo		6,826.23						6,826.23
Help America Vote Act		177,453.00				177,453.00		
Historical Maps and Plans Storage		22.63						22.63
Department of Housing and Urban Development:								
EDI Special Purpose Grant:								
Project I	15,052.00	22,807.47		28,125.00				9,734.47
Project II		297,000.00		70,377.00			69,899.80	156,723.20
Disaster Liaison		361.00						361.00
Support Assistance Individual and Family		15,732.71				15,732.71		
City of Newark:								
Central Avenue Improvements	1,579,175.96			368,437.21			1,210,738.75	
Fiscal Year 2008:								
Work First NJ Grant:								
Temporary Assistance for Needy Families		131,409.33				131,409.33		
New Jersey Senior Citizen Disabled Transportation		170,334.58					26,567.60	143,766.98
Special Child Health Services:								
Grant:								
Project I		104,669.57						104,669.57
Program Income		13,000.00						13,000.00
Case Management		10,627.50						10,627.50
Victim Assistance Project		286,480.63		18,653.54	(195,104.20)	72,722.89		
Essex County Local Arts Program	2,325.00						2,325.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #4

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2008:								
Community Justice Program	$	$ 14,583.52	$	$ 1,010.00	$	$	$	$ 13,573.52
Annual Transportation Program	530,357.76	86,285.49		609,500.54			6,549.40	593.31
State Homeland Security Program	202,980.42	11,053.94		265,803.69	69,177.00			17,407.67
Urban Area Security Initiative	14,035.00	27,657.99		14,035.00	400.00			28,057.99
Green Acres Projects:								
South Mountain Reservation		29,967.00						29,967.00
West Side Park Rehabilitation:								
Project I		28,361.55						28,361.55
Project II	12,304.00	28,361.54					12,304.00	28,361.54
Riker Hill Park Improvements	4,478.98	371,900.00					4,478.98	371,900.00
Law Enforcement Technology		316,816.45		194,600.90			25,000.00	97,215.55
Children's Interagency Coordinating		52,477.78						52,477.78
Recreation Trail Program		7,500.00						7,500.00
Park Avenue Traffic Signal Improvement		39,073.31			4,675.19			43,748.50
Substance Abuse and Mental Health	8,539.40	57,699.07					6,468.00	59,770.47
Bloomfield Avenue Bridge		1,173,974.21			22,177.04			1,196,151.25
Support Assistance for Individuals and Families		142,020.00				142,020.00		
Essex County Youth Advisory		67,407.16						67,407.16
Juvenile Reentry Program		63,170.82						63,170.82
Paul Coverdell Program		303.93				303.93		
Fiscal Year 2009:								
American Recovery and Reinvestment Act:								
Community Service Block Grant		75,278.64						75,278.64
Homeless Prevention		398,139.40						398,139.40
Roadway Resurfacing Program	6,964.07	628,049.15		6,964.07				628,049.15
Workforce Investment Board		577,853.31				577,853.31		
Area Plan	1,529.03	15,257.03		25.00				16,761.06
Work First New Jersey		3,038,852.49			(26,408.51)	3,012,443.98		
New Jersey Senior Citizen Disabled Transportation		1,182,872.19		1,148,600.00				34,272.19
Social Service Homeless	31,250.00	82,061.45					31,250.00	82,061.45
Special Child Health Services:								
Case Management		186,336.35						186,336.35
Essex and Union Counties Auto Theft Task Force		6,137.15				6,137.15		
Multi-Narco Task Force		9,494.00		9,000.00		494.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #5

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
Essex County Local Arts Program:								
Project I	$ 2,016.25	$	$	$ 835.00	$	$	$ 1,181.25	$
Project II	2,374.75	10,355.50		2,250.00			124.75	10,355.50
Governor's Council on Alcohol and Drug Abuse	59,006.49	64,502.41					57,000.00	66,508.90
Body Armor Replacement:								
Prosecutor		1.39				1.39		
Corrections								
Youth Services	114.44			114.38				0.06
County Environmental Health Act		3,000.06		3,000.06				
Child Advocacy Center		15,252.00		15,252.00				
Workforce Investment Board	123,744.56	84,868.76			(208,605.40)	7.92		
Annual Transportation Program:								
Project I	5,263.64	887,822.97		887,019.94				6,066.67
Project II	628,980.15	1,219,272.40		1,164,594.68			683,657.87	
State Homeland Security Program:								
Project I	6,334.51	1,937.03		400.00	2,800.00			10,671.54
Project II	80,400.00	1,243,650.47		1,063,531.28	(2,800.00)		153,676.48	104,042.71
Sexual Assault Response Team:								
Nurse Examiner:								
Project II		2,134.50		4,491.38	2,356.88			
Work First NJ Grant:								
Temporary Assistance for Needy Families:								
Case Management		2,326,866.00				2,326,866.00		
Urban Area Security Initiative	101,742.56	77,450.46		101,742.56	(400.00)			77,050.46
Project Safe Neighborhoods Program:								
Project III		2,156.76		2,156.76				
Green Acres Projects:								
Multi-Parks Improvements	79,801.28	2,390.84		79,801.28				2,390.84
Branch Brook Park Rehabilitation:								
Project I		200,000.00		200,000.00				
Glenfield Park Improvements		215,919.58						215,919.58
Independence Park Improvements	12,604.00	32,616.94					12,604.00	32,616.94
Eagle Rock Reservation Improvements		73,950.40		73,949.00				1.40
Yanticaw Park Improvements		141,334.61			(84,992.73)			56,341.88
Congressional Earmark Program	3,011.70	42,681.69		40,947.70				4,745.69
Law Enforcement Technology	47,470.00	326,419.00		131,673.85			25,660.00	216,555.15
Logistics and Commodities Distribution Plan		9,598.91						9,598.91
Emergency Operations Center		1,241.94						1,241.94

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #6

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
Shelter Plus Care Program:								
Project I	$	$ 1,295,495.00	$	$	$	$	$	$ 1,295,495.00
Project II	12,626.13	719,950.02		12,626.13	76,038.37			795,988.39
Post Temporary Assistance for Needy Families		38,000.00				38,000.00		
Senior Citizen and Disabled Transportation Program		4,675.00					4,675.00	
Bulletproof Vest Partnership Program		5,861.60						5,861.60
Waste Water Management Plan	43,532.71			943.86			42,588.85	
Victim and Witness Advocacy Fund:								
Project I		20,001.00		7,887.92	(12,113.08)			
Project II		67,704.59		20,424.63	(47,279.96)			
Essex County Witness Relocation Program		75,938.76		62,906.79	1,200.00		2,712.12	11,519.85
Cooperative Marketing		3,029.58						3,029.58
Support Assistance for Individuals and Families		8,811.00			18,965.00	27,776.00		
Comprehensive County Fund Allocation	4,495.00	24,516.66	42,776.00	28,944.90	(25,463.69)			17,379.07
Juvenile Detention Alternatives Initiative	2,731.85	48,025.78					2,731.85	48,025.78
Summer Internship Program		978.12				978.12		
Paul Coverdell Program		8,500.00						8,500.00
Central Avenue Construction Funds for the Oranges	1,277,797.37	1,723,196.55		539,099.46			738,697.91	1,723,196.55
Fiscal Year 2010:								
Alcoholism Services	46,538.00	39,169.66						85,707.66
Governor's Council on Alcohol and Drug Abuse		145,244.24						145,244.24
American Recovery and Reinvestment Act:								
Social Service for the Homeless		73,220.82						73,220.82
Supplemental Subregional Staff Support		23.50						23.50
Energy Efficiency Conservation	95,992.19	55,788.00		151,717.19				63.00
Homeless Prevention	5,198.00	118,668.74		70,000.08			4,075.00	49,791.66
Multi-Narco Task Force:								
Project I		6,959.00		5,000.00		1,959.00		
Project II		630.01			(630.01)			
Essex County Waste Water Management Plan	5,855.06			5,855.06				
Stop Violence Against Women		60,439.60		18,323.00				42,116.60
American Recovery and Reinvestment Act:								
WIA Dislocated Worker		162,338.50				162,338.50		
On the Job Training:								
Project I	250,000.00	52,500.00		15,429.00			225.00	286,846.00
Project II	100,000.00	286,417.63		386,417.63				
Area Plan	37,624.81	61,563.03		37,624.81		61,563.03		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #7

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2010:								
Work First New Jersey	$ 535,831.89	$ 1,246,363.57	$	$ 54,176.67	$ 27,236.14	$	$ 116,184.55	$ 1,639,070.38
Human Services Advisory Council		1,000.00						1,000.00
New Jersey Senior Citizen Disabled Transportation		338,931.25						338,931.25
Personal Assistance Services Program		13,735.47				13,735.47		
Social Service for the Homeless		2,749.25						2,749.25
Special Child Early Intervention Services	373.83	6.14		373.83				6.14
Special Child Early Intervention Case Management		12,854.97						12,854.97
Housing Opportunities for People with Aids		1,151.52						1,151.52
Community Service Block Grant	4,537.00	92,865.04		4,527.00	(90,902.26)		10.00	1,962.78
Subregional Transportation Planning		10.71						10.71
Clean Communities		30.86		21.42		9.44		
Insurance Fraud Reimbursement		9,704.66						9,704.66
Human Services Homeless Population		6,006.68						6,006.68
Tenant Resource Center		7,081.31						7,081.31
Respite Care Program:								
Grant		19,281.28						19,281.28
Body Armor Replacement:								
Prosecutor - Project II		1,267.00					1,267.00	
Corrections - Project II		115.91		115.91				
Youth Services	5,310.00			5,310.00				
County Environmental Health Act	1,752.67	55,522.16		1,752.67	(55,522.16)			
Workforce Investment Board		8,000.00				8,000.00		
Workforce Investment Act	332,281.93	708,378.67		235,032.31	171,445.40		402,816.71	574,256.98
Care Coordination:								
Program Income		0.03						0.03
Annual Transportation Program	502,645.64	732,694.98		364,629.55			259,030.89	611,680.18
Workforce Learning Link	507.97	1,486.69			76,293.34			78,288.00
Urban Area Security Initiative		53,315.00		53,315.00				
Work First NJ Grant:								
Temporary Assistance for Needy Families:								
Case Management	23,479.46	742,978.36		379,178.22		190,969.13		196,310.47
Sunday Court Arraignment		23,920.00						23,920.00
Community Forestry Program	3,939.00	77.55		3,939.00				77.55
Green Acres Projects:								
Branch Brook Park Rehabilitation:								
Project I		73,732.16						73,732.16
Ivy Hill Park Improvements		43,152.78						43,152.78

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #8

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2010:								
Congressional Earmark Program	$ 18,610.95	$ 32,550.30	$	$ 32,762.71	$	$	$ 11,615.61	$ 6,782.93
Public Archives and Records Infrastructure	34,260.98	72,008.54		84,015.08			22,200.00	54.44
Children's Interagency Coordinating		459,100.00				459,100.00		
Improvements to Traffic Signal:								
Pleasant Valley Way and Mt. Pleasant Avenue	56,714.23			56,714.23				
Improvements to Eagle Rock Avenue and Prospect Avenue	30,489.05			30,489.05				
Deer Deterrent Devices		6,916.80						6,916.80
Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue		21,282.31						21,282.31
Berkeley Avenue Bridge Over the Second River and Morris Canal	23,914.05			23,354.45				559.60
Victim and Witness Advocacy Fund		41,976.31						41,976.31
Prosecutor's Liaison		523.05				523.05		
Union Avenue and Holmes Street Traffic Signal		86,913.00						86,913.00
Improvements to Centre Street and Franklin Avenue - Township of Nutley		33,445.61						33,445.61
South Orange Avenue Traffic, Operational and Roadway Improvements	562,888.49			302,606.94			260,281.55	
Improvements to Passaic River Waterfront Park	694,825.00			46,569.89			648,255.11	
Support Assistance for Individuals and Families	1,231.62	95,552.96			(46,657.00)			50,127.58
General Educational Development Testing Center		3,500.00		965.00				2,535.00
Disability Program Navigator Initiative		70,125.00						70,125.00
Financial Sector National Emergency		25,000.00						25,000.00
Infoshare Select Intelligence Management		100,000.00						100,000.00
Juvenile Detention Alternative Initiative	7,270.70	27,624.17		6,013.89	3,922.95		250.70	32,553.23
Domestic Violence Assessment Center		660.00						660.00
Local Law Enforcement Assistance Component		8,834.70			(8,834.70)			
Summer Internship Program		4,238.80						4,238.80
Paul Coverdell Forensic Science Program		4,150.50					3,108.10	1,042.40
Fiscal Year 2011:								
Area Plan	1,791,326.31	92,631.05		1,855,700.11	(26,115.56)		755.18	1,386.51
Job Access and Reverse Commute:								
Route 10 Shuttle Project	341,362.00			341,362.00				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #9

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2011:								
Work First New Jersey:								
Temporary Assistance for Needy Families	$ 2,709,290.00	$ 2,880,206.46	$ 50,000.00	$ 4,852,042.96	$ 74,797.37	$	$ 472,917.48	$ 389,333.39
Human Services Advisory Council	999.43	12,659.78		13,659.21				
New Jersey Senior Citizen Disabled Transportation	315,844.09	93,260.37		288,589.01				120,515.45
Personal Assistance Services Program	923.54	38,248.92		34,820.92		4,351.54		
Alcoholism Services	321,154.55	23,549.26		276,464.05	29,380.24	97,620.00		
Social Service for the Homeless	388,772.05			395,068.87	16,642.98		10,210.98	135.18
Special Child Health Services:								
Early Intervention Services	3,094.22	643,518.51		638,001.62	(3,035.32)		2,871.36	2,704.43
Case Management	3,718.97	147,256.61		146,155.60	(4,819.98)			
Housing Opportunities for People with Aids	1,680.47	38,319.53		10,809.87	(28,909.00)			281.13
Community Service Block Grant	346,648.23	118,805.88		508,762.79	46,681.60		3,372.92	
Subregional Transportation Planning		57,423.77		57,416.83				6.94
Right-to-Know Program		10,210.00						10,210.00
Clean Communities	7,155.98	37,901.51		45,057.12		0.37		
Insurance Fraud Reimbursement		179,566.92						179,566.92
Human Services Homeless Population	17,833.34	120,889.00		44,928.27	(49,210.74)	44,583.33		
Multi-Jurisdictional Gang, Gun and Narcotics Task Force		211,394.00		211,013.00				381.00
Respite Care Program:								
Grant	131,077.08	7,399.47		138,476.55				
Program Income	270.00	8,034.11		8,304.11				
Local Arts Program:								
Project I	35,323.00	2,250.00		25,475.00			11,098.00	1,000.00
Project II	98,545.00	21,490.00		91,030.00			28,410.00	595.00
Municipal Alliance to Prevent Alcoholism and Drug Abuse	691,714.75	16,991.61		594,085.95	(15,347.78)	99,272.63		
Body Armor Replacement:								
Sheriff - Project I		22,213.75		22,213.00				0.75
Youth Services	15,530.01	28.99		15,530.01				28.99
County Environmental Health Act	83,355.21	17,025.54		87,628.59	(7,046.16)	5,706.00		
Community Justice Program		13,126.35						13,126.35
Family Court Program	749.09	49,151.55		7,414.89	(17,185.37)	25,300.38		
Child Advocacy Unit		16,999.00						16,999.00
Workforce Investment Act:								
Adult and Dislocated Worker	1,014,184.00	1,008,840.91	216,772.00	1,552,089.44	71,369.00		498,197.53	260,878.94
Care Coordination:								
Program Income		47,603.61		71,045.03	31,075.72			7,634.30

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #10

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2011:								
Annual Transportation Program	$	$ 5,555,000.00	$	$ 4,532,694.69	$	$	$ 159,374.76	$ 862,930.55
Workforce Learning Link	1,262.96	124,089.19		48,860.76	(76,293.34)			198.05
Homeland Security Program	305,093.00	1,064,382.00		840,549.58	(69,177.00)		347,662.99	112,085.43
Sexual Assault Response Team	5,413.50	829.55		4,013.50			1,400.00	829.55
Green Acres Projects:								
Multi-Park Improvements	1,132,567.60	0.40		905,269.88			227,297.72	0.40
Branch Brook Park Rehabilitation:								
Project II - Roberto Clemente	343,224.30	134,460.00		477,684.05				0.25
Project III - Kiyo Grove, Lion and Lake Edge	270,754.75			270,754.75				
Project IV - Kiyo Grove, Lion and Lake Edge	550,000.00			418,676.98			131,323.02	
Green Acres Projects:								
Independence Park Improvements		34,170.50						34,170.50
Irvington Park Rehabilitation	60,385.53			60,261.03				124.50
Riverfront Park:								
Project II - Essex County	1,312,817.37			1,312,817.37				
Project IV - Ironbound	2,945,179.00	154,821.00		2,757,713.91			187,465.09	154,821.00
Prudential Financial:								
Branch Brook Park Improvements	149,921.94	163,105.00		149,921.94				163,105.00
Solar Panel and Environmental Education		951,500.00		904,186.22			18,452.78	28,861.00
Law Enforcement Technology Program	67,564.80	807,433.20		269,829.56			110,963.24	494,205.20
Subregional Studies Project		280,000.00		50,493.22			229,498.78	8.00
Manual Uniform Traffic Control Devices		133,000.00		79,389.98			52,750.02	860.00
New Jersey Data Exchange		117,855.00						117,855.00
Emergency Management Agency Assistance		50,000.00			(50,000.00)			
ADA Improvements:								
Rehabilitation of Elevators	454,266.58	123,109.00		512,894.91			64,480.67	
Senior Farmers Market Nutrition Program	3,000.00			3,000.00				
Local Bridges Further Needs Program	1,000,000.00			1,000,000.00				
Almost Home III		258,960.00		111,257.92	(76,038.37)			71,663.71
Bulletproof Vest Partnership Program		26,073.00					1,685.00	24,388.00
Victim Witness Advocacy Fund:								
Project I	1,400.00	183,430.00		186,230.00	1,400.00			
Project II		98,241.00		25,114.04	(73,025.00)	101.96		
Supplement		162,279.00		45,989.53	(1,400.00)			114,889.47
Chronic Disease Prevention and Health Promotion	5,955.00	74,080.46		74,033.36				6,002.10
Disaster Liaison		2,500.00						2,500.00
Supportive Assistance for Individuals and Families	1,063.00	278,876.27		166,667.96	(26,337.00)	86,934.31		
Disaster Mini-Neg Program	576.00	59,136.00		576.00				59,136.00
Bloomfield Learning Link	7,000.02			7,000.02				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #11

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2011:								
Hurricane Irene Disaster National Emergency	$ 2,304.00	$ 139,161.00	$	$ 134,133.60	$	$	$	$ 7,331.40
Comprehensive County Funding Allocation	555,836.52	346,397.65		782,943.31	44,126.11		2,680.00	160,736.97
Juvenile Detention Alternate Initiative	2,101.00	97,105.34		52,629.52	(22,669.19)		3,149.00	20,758.63
Smart Steps Program		48,953.00		45,750.00				3,203.00
Improvement to Springfield Avenue, Florence Avenue and 40th Street	497,932.00			467,364.75				30,567.25
Domestic Violence Assessment Center Program		2,030.00		14.82				2,015.18
Paul Coverdell Forensic Science Improvement		85,899.00		10,200.00			54,721.05	20,977.95
Urban Area Security Initiative	54,426.84	417,415.46		54,426.84			250,000.00	167,415.46
Work First NJ Grant:								
Temporary Assistance for Needy Families	580,568.81	6,098,507.88		6,401,764.75	(55,121.12)		3,749.48	218,441.34
Sunday Court Arraignment		23,920.00		19,400.00				4,520.00
General Operating Support		12,000.00		9,500.00			2,500.00	
Fiscal Year 2012:								
Area Plan			7,144,163.00	5,340,122.16			1,702,841.05	101,199.79
Job Access and Reverse Commute:								
Route 10 Shuttle Project:								
Project I			453,449.00	370,000.00			45,250.00	38,199.00
Project II			69,407.00	69,407.00				
Project III			71,230.00				33,031.00	38,199.00
General Program Support:								
Summer Concert			14,754.00					14,754.00
Work First New Jersey:								
Temporary Assistance for Needy Families			7,938,722.00	2,042,887.10			1,474,802.05	4,421,032.85
Human Services Advisory Council			68,859.00	66,737.92				2,121.08
Homeless Related Services			282,208.00	282,208.00				
New Jersey Senior Citizen Disabled Transportation			1,834,210.00	1,291,099.03			396,488.75	146,622.22
Personal Assistance Services Program			225,331.00	218,805.20			1,896.64	4,629.16
Alcoholism Services			1,353,457.00	993,141.03			331,436.21	28,879.76
Social Service for the Homeless			2,658,612.00	2,079,925.53			531,034.60	47,651.87
Special Child Health Services:								
Early Intervention Services			1,206,712.00	563,013.85			20,826.90	622,871.25
Program Income			10,785.00					10,785.00
Case Management			276,079.00	72,384.09	(6,177.16)		2,068.82	195,448.93
Housing Opportunities for People with Aids			60,000.00	59,123.20			787.97	88.83
Community Service Block Grant			985,398.00	426,203.66			332,174.34	227,020.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #12

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2012:								
Subregional Transportation Planning	$	$	$ 104,661.00	$ 25,560.93	$	$	$	$ 79,100.07
Right-to-Know Program			20,419.00					20,419.00
Clean Communities			55,548.00	14,966.46			24,189.42	16,392.12
Insurance Fraud Reimbursement			250,000.00	137,681.80	(38,700.65)			73,617.55
Human Services Homeless Population			227,889.00	112,502.00			109,600.27	5,786.73
Multi-Jurisdictional Gang, Gun and Narcotics Task Force			309,450.00	131,008.00				178,442.00
Tenant Resource Center:								
Project I			99,000.00	36,105.34	(59,416.06)			3,478.60
Project II			93,210.00	31,998.30				61,211.70
Respite Care Program			680,219.00	554,465.42			120,291.90	5,461.68
Municipal Alliance to Prevent Alcoholism and Drug Abuse			963,175.00	253,647.64			597,356.22	112,171.14
Body Armor Replacement:								
Sheriff - Project I			35,946.00	26,818.40				9,127.60
Prosecutor			12,258.00				12,258.00	
Corrections			54,351.00	54,133.09				217.91
Youth Services			15,837.00					15,837.00
County Environmental Health Act			319,650.00	294,628.46			20,000.00	5,021.54
Community Justice Program			60,000.00	43,936.02			12,587.04	3,476.94
Family Court Program			240,293.00	157,037.07				83,255.93
Substance Abuse Initiative:								
Project I			70,000.00					70,000.00
Project II			70,000.00					70,000.00
Child Advocacy Unit			405,050.00	313,801.00				91,249.00
Workforce Investment Act:								
Youth Allotment			3,066,591.00	802,648.97			646,690.20	1,617,251.83
Workforce Learning Link			77,000.00	36,580.60			969.59	39,449.81
Homeland Security Program			671,692.00	42,882.85			290,459.64	338,349.51
Sexual Assault Response Team:								
Nurse Examination:								
Project I			70,833.00	58,942.52				11,890.48
Project II			83,725.00	12,126.00				71,599.00
Green Acres Projects:								
Multi-Park Improvements			1,410,926.00	734,605.97			676,320.03	
Branch Brook Park - Roberto Clemente			632,750.00	570,653.27			62,096.73	
South Mountain Reservations Improvements			985,000.00	956,050.57			28,949.43	
Verona Park Improvements			800,000.00	667,759.55			132,240.45	
Becker Park Improvements			800,000.00	800,000.00				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #13

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2012:								
Urban Area Security Initiative:								
Project I	$	$	$ 300,000.00	$	$	$	$ 224,656.26	$ 75,343.74
Project II			45,000.00					45,000.00
Project III			345,000.00	59,753.07	(53,540.12)			231,706.81
Project IV			45,000.00	45,000.00				
Work First New Jersey:								
Temporary Assistance for Needy Families			11,790,011.00	5,599,772.17			642,275.49	5,547,963.34
General Operating Support			12,000.00					12,000.00
Project Safe Neighborhood Program			50,629.00	50,629.00				
Sea Lion Exhibit at Turtle Back Zoo			375,000.00				375,000.00	
Museums for America			71,120.00					71,120.00
Edward Byrne Memorial Justice			11,455.00	4,590.63			6,821.56	42.81
Emergency Management Agency Assistance:								
Project I			50,000.00		(50,000.00)			
Project II			55,000.00	55,000.00				
Branch Brook Park Roadway Reconstruction			289,267.00	289,267.00				
Children's Inter-Agency Coordinating			45,314.00	11,701.30				33,612.70
ADA Improvements:								
Rehabilitation of Elevators			600,000.00	546,726.32			53,273.68	
Senior Farmers Market Nutrition Program			3,000.00				3,000.00	
Care Coordination:								
Program Income			88,524.00	56,371.10				32,152.90
Universal Service Fund			31,669.00	31,669.00				
Park Avenue - Orange and East Orange Intersection			676,748.00				636,607.78	40,140.22
Berkeley Avenue Bridge			974,442.00				974,442.00	
Clark Street Bridge			300,000.00					300,000.00
Dodd Street Bridge			300,000.00					300,000.00
Centre Street Bridge			1,000,000.00					1,000,000.00
Almost Home III			270,720.00	17,937.97			121,880.13	130,901.90
Respite Care Program:								
Program Income			21,372.00	16,846.77				4,525.23
Bulletproof Vest Partnership Program			36,144.00					36,144.00
Waste Water Management Plan			25,000.00					25,000.00
County Office of Victim Witness Advocacy			497,191.00	286,322.00				210,869.00
County Office of Victim Witness Domestic Violence			104,934.00	61,052.00				43,882.00
Law and Program Enforcement for Essex County Violence			750,000.00	12,067.88			342,725.12	395,207.00
Interoperable Emergency Communications			45,000.00	45,000.00				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #14

	Balance Dec. 31, 2011						Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2012:								
Low Income Home Energy	$	$	$ 56,300.00	$ 56,300.00	$	$	$	$
Northern New Jersey Health Care Pathways:								
Project I			19,820.00					19,820.00
Project II			19,820.00					19,820.00
Disaster Liaison			2,500.00					2,500.00
Supportive Assistance for Individuals and Families:								
Project I			496,505.00	381,866.98			3,708.13	110,929.89
Project II			656,607.00	22,301.81			516.00	633,789.19
General Educational Development:								
GED Testing Center			15,385.00	6,639.00				8,746.00
Workforce Investment Act:								
Gold Standard Evaluation			20,000.00	729.00				19,271.00
Business Development Interdepartmental Funds			11,764.00	9,813.06				1,950.94
Hurricane Sandy Disaster National Emergency			420,957.00					420,957.00
Comprehensive County Funding Allocation			1,690,834.00	588,849.72			751,812.06	350,172.22
Juvenile Detention Alternative Innovation			125,200.00	34,183.74			12,251.00	78,765.26
Click It or Ticket			4,000.00	4,000.00				
Drunk Driving Enforcement Fund			8,886.00	8,881.90				4.10
Essex County Job Access Reverse Commute:								
Project I			50,000.00	50,000.00				
Project II			50,000.00	50,000.00				
Essex County College Learning Link			15,000.00					15,000.00
Springfield and Ellis Avenue Intersection			441,850.00	150,794.80			213,370.90	77,684.30
Domestic Violence Assessment Program Income			1,300.00					1,300.00
Justice Assistance Grant:								
Local Law Enforcement Assistance Component			41,503.00					41,503.00
Paul Coverdell Program			21,518.00	3,981.80				17,536.20
	$ 27,737,771.58	$ 54,644,464.36	$ 61,027,686.00	$ 75,630,422.98	$ (742,710.99)	$ 8,311,770.19	$ 19,851,530.96	$ 38,873,486.82
Reference	A	A	Sheet #15	A-4	Sheet #15	Sheet #15	A	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-24
Sheet #15

	Ref.	Increase	Adjustments	Cancelled
Federal and State Grants	A-3	$ 60,873,238.00	$	$
Essex County Matching Funds	A-4	154,448.00		
Due to State of New Jersey	A-19			596,880.24
Due to Current Fund	A-20		742,710.99	208,976.71
Cancellations:				
Grants Receivable	A-23			7,505,913.24
		$ 61,027,686.00	$ 742,710.99	$ 8,311,770.19

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-25

Program	Balance Dec. 31, 2011	Collections	Applied to Grants Receivable	Cancelled	Balance Dec. 31, 2012
Respite Care Program:					
Program Income	$ 21,377.15	$ 31,479.93	$ 21,372.00	$	$ 31,485.08
Personal Attendant Service Program	50.09			50.09	
Waiver Program Income	30,885.00	5,520.00	10,785.00		25,620.00
Social Services Block Grant	14,190.00				14,190.00
Personal Assistance Grant	2,206.00				2,206.00
Care Coordination Program Income	88,526.24	171,050.00	88,524.00		171,052.24
Domestic Violence	2,074.00	880.00	1,300.00		1,654.00
New Jersey Shares Program	22,630.00	1,030.00			23,660.00
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	12,261.62	12,584.07	12,258.00		12,587.69
Corrections	54,353.50	56,191.81	54,351.00		56,194.31
Youth Services	15,841.08	16,261.83	15,837.00		16,265.91
Sheriff	35,949.63	37,014.91	35,946.00		37,018.54
Community Service Block Grant	20.00			20.00	
Essex County Environmental Health Grant	9,741.00				9,741.00
Job Access and Reverse Commute:					
City of Newark	50,000.00		50,000.00		
Other	80,991.11	8,897.36	71,230.00		18,658.47
Human Services Advisory Council	1,000.00			1,000.00	
Workforce Investment Act	4,335.00				4,335.00
General Education Development Program Income	15,385.00	22,410.00	15,385.00		22,410.00
Children Interagency Administration Funds	45,314.00		45,314.00		
Mathematic Policy Research Program		8,000.00			8,000.00
Prisoner Transportation Program Income		7,429.82			7,429.82
New Jersey Transportation Program Income		10,136.07			10,136.07
Green Acres Program Income:					
Eagle Rock Conservation		23,584.80			23,584.80
Multi-Park Improvements		29,905.29			29,905.29
Grover Cleveland Park		28,265.10			28,265.10
Branch Brook Park		19,500.00			19,500.00
	$ 714,107.92	$ 490,140.99	$ 422,302.00	$ 1,070.09	$ 780,876.82
Reference	A	A-4	A-23	A-20	A

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS

B-1

	Ref.	Pension Trust Fund		Other Trust Fund	
Balance December 31, 2011	B		$ 978,948.41		$ 32,638,138.43
Increased by:					
Investment Fund	B-3	$ 682,339.38		$	
Grants Receivable:					
Community Development Programs	B-4			7,559,027.04	
Taxes Receivable	B-5			13,312,506.64	
Other Accounts Receivable	B-6	196.93		20,444.73	
Due to Current Fund	B-8	1,857.94			
Payroll Deductions Payable	B-9			52,507,404.30	
Due to U.S. Department of Housing and Urban Development	B-10			199.95	
Employees' Retirement System	B-12	4,496,224.98			
Community Development Programs	B-13			353,050.16	
State Unemployment Insurance Fund	B-14			582,967.08	
Workers' Compensation Claims Fund	B-15			2,051,311.45	
Dedicated Funds:					
Constitutional Offices	B-16			757,459.77	
Law Enforcement Trust Funds	B-17			2,917,864.05	
Federal Equitable Sharing Program	B-18			399,018.50	
Parks, Recreational and Cultural Affairs Programs	B-19			645,283.35	
Open Space Trust Fund	B-20			1,401,402.26	
Other Trust Funds	B-21			3,869,797.60	
			5,180,619.23		86,377,736.88
			6,159,567.64		119,015,875.31
Decreased by:					
Disbursements per Schedule	B-2		4,192,993.43		88,077,145.10
Balance December 31, 2012	B		$1,966,574.21		$ 30,938,730.21

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	Ref.	Pension Trust Fund	Other Trust Fund
Other Accounts Receivable	B-6	$ 298.80	$
Interfunds Payable	B-8	1,779.17	
Payroll Deductions Payable	B-9		53,715,180.77
Employees' Retirement System:			
Pension Payments	B-12	4,160,836.80	
Other Expenses	B-12	30,078.66	
Community Development Programs	B-13		11,347,019.97
State Unemployment Insurance Fund	B-14		236,608.30
Workers' Compensation Claims Fund	B-15		2,112,356.79
Dedicated Funds - Constitutional Offices	B-16		696,020.33
Law Enforcement Trust Funds	B-17		3,048,466.98
Federal Equitable Sharing Program	B-18		1,101,125.71
Parks, Recreational and Cultural Affairs Programs	B-19		452,720.05
Open Space Trust Fund	B-20		12,058,828.68
Other Trust Funds	B-21		3,308,817.52
	B-1	$4,192,993.43	$88,077,145.10

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INVESTMENT FUND
EMPLOYEES' RETIREMENT SYSTEM

B-3

	Ref.	
Balance December 31, 2011	B	$682,075.50
Increased by:		
Investment Income Reinvested	B-12	263.88
	B-1	682,339.38
Decreased by:		
Withdrawals	B-1	682,339.38
		$ -

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-4

	Balance Dec. 31, 2011	Grants Awarded	Collections	Cancelled	Balance Dec. 31, 2012
Operating Programs:					
Community Development Programs	$ 8,155,762.33	$ 3,683,553.00	$ 6,921,854.46	$	$ 4,917,460.87
Recovery Programs	473,506.24				473,506.24
Emergency Shelter Programs	275,917.00	1,851,984.00			2,127,901.00
Home Programs	8,714,734.88	812,335.00	637,172.58		8,889,897.30
American Recovery and Reinvestment Act:					
Homeless Prevention and Rapid Re-Housing Program	223,399.96				223,399.96
Owner-Occupied Rehabilitation Program	824,878.00	770,867.00			1,595,745.00
Section 108 Loan Revolving Program	35,926,754.86			35,926,754.86	
	$ 54,594,953.27	$ 7,118,739.00	$ 7,559,027.04	$ 35,926,754.86	$ 18,227,910.37
Reference	B	B-13	B-1	B-13	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-5

	Balance Dec. 31, 2011	2012 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Decrease	Balance Dec. 31, 2012
Township of Belleville	$	$ 441,629.26	$ 213.93	$ 441,629.26	$ 213.93
Township of Bloomfield	397.38	683,316.32	849.92	683,713.70	849.92
Borough of Caldwell	91.91	160,645.12	132.63	160,737.03	132.63
Township of Cedar Grove	1,712.76	353,236.24	546.90	354,949.00	546.90
City of East Orange	379.88	537,422.48	7,036.27	537,802.36	7,036.27
Borough of Essex Fells	659.48	115,371.58	299.71	116,031.06	299.71
Township of Fairfield		426,917.27	631.61	426,917.28	631.60
Borough of Glen Ridge	256.90	219,429.74	361.36	219,686.64	361.36
Township of Irvington		420,006.42	433.47	420,439.89	
Township of Livingston	1,249.18	1,119,673.06	3,128.56	1,120,922.24	3,128.56
Township of Maplewood		547,089.32	999.16	547,089.32	999.16
Township of Millburn	3,640.34	1,314,931.14	5,170.89	1,318,571.48	5,170.89
Township of Montclair	1,780.04	1,011,583.20	1,745.37	1,013,363.24	1,745.37
City of Newark	40,665.75	2,522,728.16	4,339.20	2,563,393.91	4,339.20
Borough of North Caldwell	494.60	248,551.48	1,701.83	249,046.08	1,701.83
Township of Nutley	2,102.07	585,165.90	1,336.21	587,267.97	1,336.21
City of Orange Township	95.68	225,241.04	143.35	225,241.02	239.05
Borough of Roseland	83.15	286,236.76	64.41	286,319.91	64.41
Township of South Orange Village		400,031.52	317.50	400,031.52	317.50
Township of Verona	382.18	339,637.28	364.20	340,019.46	364.20
Township of West Caldwell	797.97	353,948.86	301.80	354,746.83	301.80
Township of West Orange	2,479.43	942,541.48	1,485.37	945,020.91	1,485.37
	$ 57,268.70	$ 13,255,333.63	$ 31,603.65	$ 13,312,940.11	$ 31,265.87
Reference	B	B-20	B-20	Below	B

	Ref.	
Collections	B-1	$ 13,312,506.64
Interfunds Receivable	B-7	433.47
	Above	$ 13,312,940.11

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-6

	Ref.	Pension Trust Fund	Other Trust Funds			
			Total	Restitution Fees	Utilities Authority	Dedicated Funds
Balance December 31, 2011	B	$ 14,003.15	$ 25,410.64	$ 4,965.91	$ 15,275.45	$ 5,169.28
Increased by:						
Payroll Tax Overpayments	B-2	298.80				
Fees:						
Board of Taxation	B-16		2,911.35			2,911.35
		14,301.95	28,321.99	4,965.91	15,275.45	8,080.63
Decreased by:						
Collections	B-1	196.93	20,444.73		15,275.45	5,169.28
Balance December 31, 2012	B	$ 14,105.02	$ 7,877.26	$ 4,965.91	$ -	$ 2,911.35

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS RECEIVABLE

B-7

	Ref.	Other Trust Fund Current Fund
Increased by:		
Open Space Tax Levy Deposited to Current Fund in Error	B-5	$ 433.47
Balance December 31, 2012	B	$ 433.47

INTERFUNDS PAYABLE

B-8

	Ref.	Pension Trust Fund Current Fund
Balance December 31, 2011	B	$ 161.43
Increased by:		
Interest Earned on Investments	B-1	1,857.94
		2,019.37
Decreased by:		
Settlements	B-2	1,779.17
Balance December 31, 2012	B	$ 240.20

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-9

	Ref.		Other Trust Fund
Balance December 31, 2011	B		$ 4,495,040.71
Increased by:			
County Payroll Withholdings		$52,497,969.61	
Refunds		9,434.69	
	B-1		52,507,404.30
			57,002,445.01
Decreased by:			
Payroll Deductions	B-2		53,715,180.77
Balance December 31, 2012	B		$ 3,287,264.24

Analysis of Balance	
Public Employees' Retirement System:	
Regular Pension	$ 1,353,628.32
Supplemental Annuity	676.89
Police and Firemen's Retirement System:	
Regular Pension	1,889,686.75
Supplemental Annuity	1,144.75
Deferred Compensation	3,857.56
U.S. Savings Bonds	7,628.84
Credit Union	(448.00)
Garnishee	878.52
Life Insurance	1,853.74
Supplemental Health Care	27,241.87
Disaster Relief	1,115.00
	$ 3,287,264.24

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-10

	Ref.		
Balance December 31, 2011	B		$13,689.62
Increased by:			
Interest Earned on Loan Repayment Programs	B-1	$ 199.95	
Transfer from Community Development Programs	B-13	3,253.10	
			3,453.05
Balance December 31, 2012	B		$17,142.67

BID DEPOSITS

B-11

	Ref.	
Balance December 31, 2011	B	$14,728.25
Balance December 31, 2012	B	$14,728.25

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-12

	Ref.			
Balance December 31, 2011	B			$ 1,674,865.63
Increased by:				
Budget Appropriation		$ 4,000,000.00		
Annuity Collections		484,741.96		
Reimbursements		7,221.93		
Employee Contributions		4,261.09		
	B-1		$ 4,496,224.98	
Earnings on Investments	B-3		263.88	
				4,496,488.86
				6,171,354.49
Decreased by:				
Pension Payments			4,160,836.80	
Other Expenses			30,078.66	
	B-2			4,190,915.46
Balance December 31, 2012	B			$ 1,980,439.03

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-13

	Balance Dec. 31, 2011		Increase			Transfers			Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Grants	Other	Decrease	From	To	Cancelled	Encumbered	Unencumbered
Operating Programs										
Community Development Programs:										
Prior Years	$ 2,304,993.33	$ 5,879,970.36	$	$	$ 6,719,463.46	$1,351,662.00	$ 157,876.00	$	$1,605,736.35	$ 1,053,549.88
Current Year			5,535,537.00		1,050,793.77	180,137.43			4,267,077.35	397,803.31
Recovery Program		266,583.28								266,583.28
Emergency Shelter Programs:										
Prior Years	172,521.00	275,932.36			288,047.94				160,380.06	25.36
Current Year										
Home Programs:										
Prior Years	2,233,811.49	7,379,048.82			2,280,708.30	273,098.00			1,084,657.50	6,520,592.51
Current Year			812,335.00							812,335.00
American Recovery and Reinvestment Act:										
Homeless Prevention and Rapid Recovery Re-Housing Program	92,761.10	154,679.00			85,843.68	82,500.00	82,500.00		43,427.54	118,168.88
Owner-Occupied Rehabilitation Program:										
Prior Years		1,729,585.23			489,081.87		1,193,786.00			46,717.36
Current Year			770,867.00		164,950.95					605,916.05
Loan Repayment Programs										
Service Agency Improvement Fund		591.92								591.92
Home Repair	32,322.16	0.00			1,168.00				31,154.16	
Owner-Occupied Rehabilitation Program - Program Income	39,730.00			56,727.00	39,730.00				56,727.00	
General Repair	1,192.50	277,721.93		14,479.00					1,192.50	292,200.93
Section 108 Revolving Loan		35,928,626.50			1,871.64			35,926,754.86		
Section 108 Repayment		25,860.91								25,860.91
Repayment Revolving Fund		623,582.68								623,582.68
Program Income		802,830.94		281,844.16	228,613.46		453,235.43			402,826.21
	$ 4,877,331.58	$53,345,013.93	$7,118,739.00	$353,050.16	$11,350,273.07	$1,887,397.43	$1,887,397.43	$35,926,754.86	$7,250,352.46	$11,166,754.28
Reference	B	B	B-4	B-1	Below	Contra	Contra	B-4	B	B

	Ref.	
Cash Disbursements	B-2	$11,347,019.97
Due to U.S. Department of Housing and Urban Development	B-10	3,253.10
	Above	$11,350,273.07

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR
STATE UNEMPLOYMENT INSURANCE FUND

B-14

	Ref.		
Balance December 31, 2011	B		$ 836,384.30
Increased by:			
Payroll Deductions		$ 581,039.57	
Interest on Investments		1,927.51	
	B-1		582,967.08
			1,419,351.38
Decreased by:			
Payments	B-2		236,608.30
Balance December 31, 2012	B		$ 1,182,743.08

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR
WORKERS' COMPENSATION CLAIMS FUND

B-15

	Ref.		
Balance December 31, 2011	B		$ 166,818.34
Increased by:			
2012 Budget Appropriations		$1,708,521.75	
Essex County Welfare Reimbursements		45,140.56	
Refunds, Subrogations and Recoveries		297,649.14	
	B-1		2,051,311.45
			2,218,129.79
Decreased by:			
Claims		1,970,406.79	
Management Fees		141,950.00	
	B-2		2,112,356.79
Balance December 31, 2012	B		$ 105,773.00

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-16

	Balance Dec. 31, 2011				Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Board of Taxation	$ 100,727.00	$ 776,420.60	$ 432,384.31	$ 404,866.56	$ 160,006.61	$ 744,658.74
Register of Deeds and Mortgages	124,148.46	1,416,461.07	206,793.75	188,414.95	84,549.62	1,474,438.71
County Clerk	13,330.60	28,453.17	30,681.06	34,551.19	10,120.93	27,792.71
Surrogate's Court	8,242.77	413,429.51	90,512.00	68,187.63	16,075.31	427,921.34
	$ 246,448.83	$ 2,634,764.35	$ 760,371.12	$ 696,020.33	$ 270,752.47	$ 2,674,811.50
Reference	B	B	Below	B-2	B	B

	Ref.	
Collections	B-1	$ 757,459.77
Other Accounts Receivable	B-6	2,911.35
	Above	$ 760,371.12

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-17

	Balance Dec. 31, 2011				Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Seized Asset Funds	$	$ 4,142,418.86	$ 1,251,277.71	$ 1,366,556.53	$	$ 4,027,140.04
Prosecutor's Office	55,559.57	610,452.16	412,424.95	495,367.91	152,495.30	430,573.47
Metro North Task Force	4,863.00	60,757.93		10,298.00	939.94	54,382.99
Sheriff's Office	99,076.60	202,290.58	22,966.73	94,796.60	4,280.00	225,257.31
Sheriff Modernization	19,683.56	38,696.75	66,314.98	39,689.28	12,039.20	72,966.81
Sheriff Outside Employment		115,171.36	1,596,992.68	1,473,871.66		238,292.38
County Corrections		1.06				1.06
	$ 179,182.73	$ 5,169,788.70	$ 3,349,977.05	$ 3,480,579.98	$ 169,754.44	$ 5,048,614.06
Reference	B	B	Below	Below	B	B

	Ref.		
Collections	B-1	$ 2,917,864.05	$
Expenditures	B-2		3,048,466.98
Transfers	Contra	432,113.00	432,113.00
	Above	$ 3,349,977.05	$ 3,480,579.98

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-18

	Balance Dec. 31, 2011				Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Prosecutor's Office:						
Department of Treasury	$ 866,395.69	$ 337,913.37	$ 122,479.36	$ 1,092,900.71	$ 78,373.51	$ 155,514.20
Department of Justice		31,868.52	8,861.96			40,730.48
	866,395.69	369,781.89	131,341.32	1,092,900.71	78,373.51	196,244.68
Sheriff's Office:						
Department of Treasury	396.90	133,084.93	35,326.23	8,225.00	8,167.07	152,415.99
Department of Justice		32,756.37	232,350.95			265,107.32
	396.90	165,841.30	267,677.18	8,225.00	8,167.07	417,523.31
	$ 866,792.59	$ 535,623.19	$ 399,018.50	$ 1,101,125.71	$ 86,540.58	$ 613,767.99
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-19

	Balance Dec. 31, 2011				Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Highlawn Pavilion - Improvement at Eagle Rock Reservation	$ 3,055.00	$ 87,198.74	$ 55,936.09	$ 53,130.75	$ 3,055.00	$ 90,004.08
Cultural Affairs		5,511.59	37,399.00	35,046.00	3,696.00	4,168.59
Recreation Programs		9,179.66	39,798.50	36,084.00		12,894.16
Turtle Back Zoo - Gifts and Donations		35,521.21	12,248.08	3,720.00		44,049.29
Parks Maintenance		17,205.78	6,369.00			23,574.78
Security Deposits - Riker Hill Rentals		14,799.28	743.25	323.44		15,219.09
Parks - Golf Beautification	909.60	56,266.17	105,426.00	122,747.86	16,351.20	23,502.71
Zoo Enhancement		239,627.00	378,363.24	201,668.00	332,002.00	84,320.24
South Mountain Recreation Center Beautification			9,000.19			9,000.19
	$ 3,964.60	$ 465,309.43	$ 645,283.35	$ 452,720.05	$ 355,104.20	$ 306,733.13
Reference	B	B	B-1	B-2	B	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-20

	Ref.			
Balance December 31, 2011	B			$ 12,185,509.67
Increased by:				
Refunds			$ 1,370,592.44	
Interest Earned on Deposits			30,809.82	
	B-1		1,401,402.26	
2012 Tax Levy	B-5	$13,255,333.63		
Added and Omitted Taxes Per Chapter 397, P.L. 1941	B-5	31,603.65		
			13,286,937.28	
				14,688,339.54
				26,873,849.21
Decreased by:				
Expenditures	B-2			12,058,828.68
Balance December 31, 2012:				
Encumbered	B		2,209,832.15	
Unencumbered	B		12,605,188.38	
				$ 14,815,020.53

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-21

	Balance Dec. 31, 2011				Balance Dec. 31, 2012	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Intoxicated Driver's Resource Center	$ 1,939.92	$ 519,697.15	$ 228,574.00	$ 184,598.06	$ 1,948.24	$ 563,664.77
Environmental Quality and Enforcement Fund	40,671.36	66,434.34	142,357.91	116,236.21	54,692.39	78,535.01
Weights and Measures		47,494.31	57,099.00	52,232.00		52,361.31
Prisoners' Benefit Funds	372,506.20	150,863.96	2,678,806.42	2,533,637.80	331,552.04	336,986.74
Office of the Handicapped		9.37				9.37
Patients' Welfare Fund - Hospital Center	445.08	1,843.90			445.08	1,843.90
Special Masters		0.62				0.62
Essex County Youth Services		140.21				140.21
Auto Theft Penalties		67,146.57	10,697.34			77,843.91
Drunk Driving Enforcement Fund		10,187.23				10,187.23
Essex County Utility Authority			452,262.93	422,113.45		30,149.48
Snow Removal Trust Fund			300,000.00			300,000.00
	$ 415,562.56	$ 863,817.66	$ 3,869,797.60	$ 3,308,817.52	$ 388,637.75	$ 1,451,722.55
Reference	B	B	B-1	B-2	B	B

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	Ref.		
Balance December 31, 2011	C		$ 20,368,927.67
Increased by Receipts:			
Premium on Sale of Bond Anticipation of Notes	C-1	$ 577,131.80	
Premium on Sale of College Bonds	C-1	75,495.00	
Due from Current Fund	C-5	1,190,000.00	
Capital Lease Program Funds Receivable	C-6	897,757.92	
Fees Receivable	C-8	202,227.00	
Deferred Charges to Future Taxation - Unfunded	C-10	11,000,000.00	
Due to Current Fund	C-15	12,544.29	
Bond Anticipation Notes	C-19	23,560,000.00	
Serial Bonds	C-21	2,500,000.00	
			40,015,156.01
			60,384,083.68
Decreased by Disbursements:			
Improvement Authorizations	C-11	17,176,165.16	
Due to Current Fund	C-15	14,754,794.29	
Capital Lease Program	C-16	479,569.63	
			32,410,529.08
Balance December 31, 2012	C		$ 27,973,554.60

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2012

C-3

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Banco Popular:			
Account #0100042958	$ 10,019.97	$ 10,019.97	$
Bank of America:			
Account #0095-01421-2579	15,614.89		15,614.89
Capital One Bank:			
Account #4164001176	65,252.72	65,252.72	
Crown Bank:			
Account #218002453	10,043.68		10,043.68
Garden State Community Bank:			
Account #562065902	10,062.32	10,062.32	
Investors Savings Bank:			
Account #2658	10,025.50		10,025.50
PNC Bank:			
Account #80-0977-9475	26,676,235.35	26,676,235.35	
Sovereign Bank:			
Account #1066027218	35,021.04		35,021.04
TD Bank:			
Account #37678922	290,503.52		290,503.52
Wells Fargo Bank:			
Account #2000011652296	1,118,813.59	1,118,813.59	
	28,241,592.58	27,880,383.95	361,208.63
Plus: Deposits-in-Transit	8,174.18		8,174.18
	28,249,766.76	27,880,383.95	369,382.81
Less: Outstanding Checks	276,212.02	267,314.06	8,897.96
Other Adjustments	0.14	0.14	
	276,212.16	267,314.20	8,897.96
	$ 27,973,554.60	$ 27,613,069.75	$ 360,484.85

Reference C-2

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #1

	Ordinance Number	Balance Dec. 31, 2011	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2012
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	2.01								2.01
Rehabilitation of Riverbank Park Soccer/Football Field	94-12	0.95								0.95
Multi-Purpose:	97-30									
b. Improvements to Movable Bridges		46,968.00				11,950.34				35,017.66
Multi-Purpose:	98-27									
g. Parks Rehabilitation Program		10.49								10.49
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		18,487.49				18,360.00				127.49
e. Improvements to Hall of Records and Courts		64,040.03				52,147.95				11,892.08
g. Parks Rehabilitation Program		5,993.73				3,257.00				2,736.73
j. Rehabilitation, Replacement or Restoration of Various County Buildings	07-27	333.40								333.40
Improvements at Turtle Back Zoo	01-06	834.21								834.21
Multi-Purpose:	01-13									
a. Improvements to Various Buildings		72,107.10				63,042.47				9,064.63
b. Improvements to the Hall of Records and Court Complex		2.25								2.25
c. Hazardous Material and Chemical Control Program		46.53								46.53
Improvements at Various County Parks	01-14	0.84								0.84
Multi-Purpose:	01-16									
a. Improvement of Bridges, Culverts and Storm Water Drainage Facilities		54,686.72								54,686.72
b. Traffic Signal and Sign Improvements		144,285.67								144,285.67
c. Highway Rehabilitation Program		28,035.20								28,035.20
Improvements of the Essex County College	02-04	0.24								0.24
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	121,437.08								121,437.08
Multi-Purpose:	03-25									
a. Parks Rehabilitation Program		94,566.44								94,566.44
b. Hazardous Material and Chemical Control Program		21,731.70				21,551.01				180.69
c. Improvements to Various Buildings		12,802.73				1,709.55				11,093.18
e. Improvements to Bridges, Culverts and Storm Drainage		62,669.92				674.00				61,995.92
g. Highway Rehabilitation Program		2,787.87								2,787.87
h. Transportation Improvement Program		70.35								70.35

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #2

	Ordinance Number	Balance Dec. 31, 2011	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2012
Improvement Authorizations										
Multi-Purpose:	04-14									
Green Acres Projects:										
c. Branch Brook Park - Portion D		$ 1,480.13	$	$	$	$	$	$	$	$ 1,480.13
f. Grover Cleveland Park		16,434.41								16,434.41
i. Irvington Park		51,500.00				51,500.00				
j. Glenfield Park		51,301.50								51,301.50
m. Independence Park		13,464.11								13,464.11
q. Reptile and Education Center		23,119.00				22,956.08				162.92
r. Multi-Parks		0.52								0.52
Other Projects:										
a. South Mountain Arena		4.84								4.84
b. Architect and Engineering Fees		2.49								2.49
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
Construction of a Psychiatric Hospital	04-21	7,432.16								7,432.16
Improvements to Various Buildings	05-13	65,666.28				24,129.55				41,536.73
Various County Roads and Highway Improvements	05-14	41,606.70				19,108.67				22,498.03
Various Park Improvements	05-15	51,602.17								51,602.17
Improvements to Various Buildings	06-05	35,157.42				4,774.38				30,383.04
Improvements of the Essex County College	06-09	36,580.16				5,335.76				31,244.40
Improvements of the Essex County College	06-17	0.83								0.83
Construction of Parking Deck and Park	07-04/07-23	40.93								40.93
Culvert Improvements, Traffic Signal and Roadway Improvements	07-05	243,486.38								243,486.38
Various Building Improvements	07-14	62,771.46								62,771.46
Various County Road and Highway Improvements	07-15	20,012.48				16,219.43				3,793.05
Various County Park Improvements	07-16	3,368.72				1,050.00				2,318.72
Dam Restoration Projects:	07-17									
b. Diamond Mill		(86,981.65)				359,906.00				(446,887.65)
Renovations, Equipment Purchases and Improvements to Essex County College	07-25	406,457.63				391,338.93				15,118.70
Improvements at Various Golf Courses	07-34/08-04/9-04 10-05/11-04/12-04	(2,198,749.39)		951,000.00	202,227.00	6,662.00			49,000.00	(1,003,184.39)
Improvements at Various County Parks	08-03	229.15								229.15
Multi-Purpose:	08-05									
a. Improvements to Various County Buildings		181,220.21				98,826.01				82,394.20
b. Hazardous Material and Chemical Control Program		17,938.66				10,089.45				7,849.21
Multi-Purpose:	08-06									
a. Improvements to Bridges, Culverts and Storm Drainage		48,064.55				37,545.04				10,519.51
b. Traffic Signs and Sign Improvements		750.97								750.97
c. Highway Rehabilitation Program		27.83								27.83
d. Highway Safety Program		9.35								9.35
Various County Building Improvements	09-01	386,267.98				116,534.58				269,733.40

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #3

	Ordinance Number	Balance Dec. 31, 2011	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2012
Improvement Authorizations										
Multi-Purpose:	09-02									
a. Improvements to Bridges, Culverts and Storm Drainage		$ 75,161.18	$	$	$	$ 23,217.12	$	$	$	$ 51,944.06
b. Traffic Signs and Sign Improvements		5,015.19				2,623.50				2,391.69
c. Highway Rehabilitation Program		166.83								166.83
d. Highway Safety Program		8,992.45				6,000.00				2,992.45
Improvements to Various Parks	09-03	131,920.67				83,171.00				48,749.67
Improvements of the Essex County College	09-18	72,661.24				19,500.00				53,161.24
Improvements of the Essex County College	09-19	431,661.45				112,497.77				319,163.68
Rehabilitation to Leroy Smith Public Safety Building	09-26	64,100.06				64,100.06				
Multi-Purpose:	10-02									
a. Improvements to Various County Buildings		228,822.19				141,899.27				86,922.92
b. Hazardous Material and Chemical Control Program		350,439.95				95,076.18				255,363.77
Multi-Purpose:	10-03									
a. Improvements to Bridges, Culverts and Storm Drainage		390,032.20				236,593.50				153,438.70
b. Traffic Signal and Sign Improvements		31,945.76				27,983.00				3,962.76
c. Highway Rehabilitation Program		120,528.08				48,297.91				72,230.17
d. Highway Safety Program		57,187.38				20,388.12				36,799.26
Various Park Improvements	10-04	69,447.31				57,645.49				11,801.82
Improvements of the Essex County College	10-09	2,341,039.00				47,499.00				2,293,540.00
Construction Costs of the New Essex County Vocational School	10-14	(1,000,000.00)								(1,000,000.00)
Multi-Purpose:	11-01									
a. Improvements to Various County Buildings		5,650,076.66				3,457,568.13				2,192,508.53
b. Hazardous Material and Chemical Control Program		279,782.67				130,239.40				149,543.27
Multi-Purpose:	11-02									
a. Improvements to Bridges, Culverts and Storm Drainage		600,000.00				303,110.13				296,889.87
b. Traffic Signal and Sign Improvements		77,228.60				63,833.17				13,395.43
c. Highway Rehabilitation Program		424,864.96				403,154.02				21,710.94
d. Highway Safety Program		334,157.55				212,858.06				121,299.49
Various Park Improvements	11-03	3,191.76				1,500.00				1,691.76
Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex	11-05	260,774.24				260,774.24				
Improvement of the Essex County College	11-09	1,500,000.00								1,500,000.00
Improvement of the Essex County College	11-13		2,500,000.00							2,500,000.00
Multi-Purpose:	12-01									
a. Improvements to Various County Buildings				9,426,900.00		5,476,930.66			473,100.00	4,423,069.34
b. Hazardous Material and Chemical Control Program				476,100.00					23,900.00	500,000.00
Multi-Purpose:	12-02									
a. Improvements to Bridges, Culverts and Storm Drainage				904,400.00		321,448.32			45,600.00	628,551.68
b. Traffic Signal and Sign Improvements				761,600.00		314,418.68			38,400.00	485,581.32
c. Highway Rehabilitation Program				1,713,600.00		777,369.36			86,400.00	1,022,630.64
d. Highway Safety Program				428,400.00					21,600.00	450,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #4

	Ordinance Number	Balance Dec. 31, 2011	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2012
Improvement Authorizations										
Various Park Improvements	12-03		$	$ 3,188,000.00	$	$ 2,045,358.22	$	$	$ 162,000.00	$ 1,304,641.78
Various Capital Equipment	12-08			5,710,000.00		1,082,442.65			290,000.00	4,917,557.35
Various Capital Improvements - Tropical Storm Sandy	12-15							12,515,000.00	11,000,000.00	(1,515,000.00)
Other Accounts										
Fund Balance		6,957,143.54			652,626.80			2,227,250.00		5,382,520.34
Capital Improvement Fund		3,039.08						1,190,000.00	1,190,000.00	3,039.08
Capital Lease Program Funds Receivable		(897,757.92)			897,757.92					
Current Fund Interfund					1,202,544.29		14,754,794.29	1,190,000.00	14,742,250.00	
Reserve for Improvements		198,604.91			11,000,000.00			11,000,000.00		198,604.91
Capital Lease Program:										
Appropriated		924,525.17					479,569.63			444,955.54
Unappropriated		119,841.25								119,841.25
		$ 20,368,927.67	$ 2,500,000.00	$ 23,560,000.00	$13,955,158.01	$17,176,165.16	$15,234,363.92	$ 28,122,250.00	$ 28,122,250.00	$ 27,973,554.60
	Reference	C	C-22	C-19	Sheet #5	C-11	Sheet #5	Contra	Contra	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #5

	Ref.	Receipts Miscellaneous	Disbursements Miscellaneous
Premium on Sale of Bond Anticipation Notes and Serial Bonds	C-1	$ 652,626.80	$
Due from Current Fund	C-5	1,190,000.00	
Capital Lease Program Funds Receivable	C-6	897,757.92	
Fees Receivable	C-8	202,227.00	
Deferred Charges to Future Taxation - Unfunded	C-10	11,000,000.00	
Due to Current Fund	C-15	12,544.29	14,754,794.29
Capital Lease Program	C-16		479,569.63
	Sheet #4	$ 13,955,156.01	$ 15,234,363.92

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DUE FROM CURRENT FUND

C-5

	Ref.	
Increased by:		
Budget Appropriations:		
Capital Improvement Fund	C-12	$ 1,190,000.00
Decreased by:		
Collections	C-2	1,190,000.00
		$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASE PROGRAM FUNDS RECEIVABLE

C-6

	Ordinance Number	Balance Dec. 31, 2011	Collections
Commerce Bank			
2007 Capital Equipment Program	07-785	$ 897,757.92	$ 897,757.92
	Reference	C	C-2

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS RECEIVABLE

C-7

		Balance Dec. 31, 2011	Balance Dec. 31, 2012
State of New Jersey:			
New Jersey Department of Environmental Protection:			
Dam Restoration Loan Program:			
Diamond Mill Dam Project		$ 450,000.00	$ 450,000.00
	Reference	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FEES RECEIVABLE

C-8

	Balance Dec. 31, 2011	Decreased Collections	Decreased Ordinance Appropriation	Balance Dec. 31, 2012
Byrne Golf Course	$ 975,240.00	$ 132,331.66	$ 490,000.00	$ 352,908.34
Hendricks Golf Course	664,741.00	45,638.67	280,000.00	339,102.33
Weequahic Golf Course	622,804.00	24,256.67	230,000.00	368,547.33
	$ 2,262,785.00	$ 202,227.00	$ 1,000,000.00	$ 1,060,558.00
Reference	C	C-2	Below	C

	Ref.	
Deferred Charges to Future Taxation - Unfunded	C-10	$ 951,000.00
Capital Improvement Fund	C-12	49,000.00
	Above	$ 1,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-9

	Ref.		
Balance December 31, 2011	C		$ 351,635,701.85
Increased by:			
Serial Bonds Issued	C-10		2,500,000.00
			354,135,701.85
Decreased by:			
Redemptions:			
Loans Payable	C-18	$ 24,091.76	
Refunding Bonds	C-20	12,260,000.00	
Serial Bonds	C-21	6,669,820.00	
			18,953,911.76
Balance December 31, 2012	C		$ 335,181,790.09

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-10
Sheet #1

Ordinance Number	Improvement Description	Bond Life (Years)	Balance Dec. 31, 2011	2012 Authorizations	Insurance Proceeds	Transferred to Deferred Taxation Funded	Balance Dec. 31, 2012	Analysis of Balance Dec. 31, 2012: Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
07-17	Dam Restoration Projects:									
	b. Diamond Mill		$ 450,000.00	$	$	$	$ 450,000.00	$	$ 446,887.65	$ 3,112.35
09-19	Improvements to Essex County College	12.27	171,354.64				171,354.64	152,820.24		18,534.40
10-03	Multi-Purpose:									
	a. Improvements to Bridges, Culverts and Storm Drainage	30	475,000.00				475,000.00	475,000.00		
	b. Traffic Signal and Sign Improvements	10	285,000.00				285,000.00	285,000.00		
	c. Highway Rehabilitation Program	10	341,323.39				341,323.39	341,323.39		
	d. Highway Safety Program	10	118,356.37				118,356.37	118,356.37		
10-12	Improvements of the Essex County Vocational School	33.75	1,800,000.00				1,800,000.00	1,800,000.00		
10-14	Construction Costs of the New Essex County Vocational School	30	20,000,000.00				20,000,000.00		1,000,000.00	19,000,000.00
11-01	Multi-Purpose:									
	a. Improvements to Various County Buildings	15	9,191,250.00				9,191,250.00	9,191,250.00		
	b. Hazardous Material and Chemical Control Program	15	285,000.00				285,000.00	285,000.00		
11-02	Multi-Purpose:									
	a. Improvements to Bridges, Culverts and Storm Drainage	30	570,000.00				570,000.00	570,000.00		
	b. Traffic Signal and Sign Improvements	10	356,250.00				356,250.00	356,250.00		
	c. Highway Rehabilitation Program	10	570,000.00				570,000.00	570,000.00		
	d. Highway Safety Program	10	380,000.00				380,000.00	380,000.00		
11-03	Various Park Improvements	15	1,425,000.00				1,425,000.00	1,425,000.00		
11-04		15								
12-04	Improvements to Various Golf Courses	15	950,000.00	951,000.00			1,901,000.00	1,901,000.00		
11-05	Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex	20	3,800,000.00				3,800,000.00	3,800,000.00		
11-08	Improvement at the Essex County Vocational School	15	300,000.00				300,000.00	300,000.00		
11-09	Improvement of the Essex County College	15	1,500,000.00				1,500,000.00	1,500,000.00		
11-13	Improvement of the Essex County College	15	2,500,000.00			2,500,000.00				
12-01	Multi-Purpose:									
	a. Improvements to Various County Buildings	15		9,426,900.00			9,426,900.00	9,426,900.00		
	b. Hazardous Material and Chemical Control Program	15		476,100.00			476,100.00	476,100.00		
12-02	Multi-Purpose:									
	a. Improvements to Bridges, Culverts and Storm Drainage	30		904,400.00			904,400.00	904,400.00		
	b. Traffic Signal and Sign Improvements	10		761,600.00			761,600.00	761,600.00		
	c. Highway Rehabilitation Program	10		1,713,600.00			1,713,600.00	1,713,600.00		
	d. Highway Safety Program	10		428,400.00			428,400.00	428,400.00		
12-03	Various Park Improvements	15		3,188,000.00			3,188,000.00	3,188,000.00		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-10
Sheet #2

Ordinance Number	Improvement Description	Bond Life (Years)	Balance Dec. 31, 2011	2012 Authorizations	Insurance Proceeds	Transferred to Deferred Taxation Funded	Balance Dec. 31, 2012	Analysis of Balance Dec. 31, 2012: Bond Anticipation Notes	Analysis of Balance Dec. 31, 2012: Expenditures	Analysis of Balance Dec. 31, 2012: Unexpended Improvement Authorizations
12-08	Various Capital Improvements	5	$	$ 5,710,000.00	$	$	$ 5,710,000.00	$ 5,710,000.00	$	$
12-13	Improvement of the Essex County College	15		1,500,000.00			1,500,000.00			1,500,000.00
12-15	Various Capital Improvements - Tropical Storm Sandy	10		12,515,000.00	11,000,000.00		1,515,000.00		1,515,000.00	
			$ 45,468,534.40	$ 37,575,000.00	$ 11,000,000.00	$ 2,500,000.00	$ 69,543,534.40	$ 46,060,000.00	$ 2,961,887.65	$ 20,521,646.75
	Reference		C	Below	C-2	C-9	C	C-19	C-4	

	Ref.	
Fees Receivable	C-8	$ 951,000.00
Improvement Authorizations	C-11	36,624,000.00
	Above	$ 37,575,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #1

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	Balance Dec. 31, 2011 Encumbered	2012 Authorizations	Paid or Charged	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded	Balance Dec. 31, 2012 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
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									
f. Roadway Resurfacing	07-26	10-17-07	489,644.65	2.01					2.01		
Rehabilitation of Riverbank Park Soccer/ Football Field	94-12	7-13-94	1,800,000.00	0.95					0.95		
Multi-Purpose:	97-30	12-10-97									
b. Improvements to Movable Bridges			219,000.00	0.70		46,967.30		11,950.34	0.70		35,016.96
Multi-Purpose:	98-27	10-28-98									
g. Parks Rehabilitation Program			4,000,000.00	10.49					10.49		
Multi-Purpose:	99-15	2-02-00									
b. Improvements to Bridges, Culverts and Storm Water Drainage Facilities			2,000,000.00	0.29		56,427.50			0.29		56,427.50
d. Improvements to Various Buildings			3,000,000.00	118.49		18,369.00		18,360.00	127.49		
e. Improvements to Hall of Records and Courts			11,000,000.00	0.03		64,040.00		52,147.95	100.08		11,792.00
g. Parks Rehabilitation Program			6,000,000.00	3,758.73		2,235.00		3,257.00	501.73		2,235.00
j. Rehabilitation, Replacement or Restoration of Various County Buildings	07-27	10-17-07	478,208.00	333.40					333.40		
Improvements at Turtle Back Zoo	01-06	6-13-01	2,000,000.00	599.21		235.00			599.21		235.00
Multi-Purpose:	01-13	11-29-01									
a. Improvements to Various Buildings			5,150,000.00	5,526.82		66,580.28		63,042.47	2,704.78		6,359.85
b. Improvements to Hall of Records and Court Complex			2,350,000.00	2.25					2.25		
c. Hazardous Material and Chemical Control Program			500,000.00	5.63		42.90			5.63		42.90
Improvements at Various County Parks	01-14	11-29-01	3,000,000.00	0.84					0.84		
Multi-Purpose:	01-16	12-27-01									
a. Improvements to Bridges, Culverts and Storm Water Drainage Facilities			1,000,000.00	0.83		54,685.89			0.83		54,685.89
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	0.68		28,034.52			0.68		28,034.52
Improvements of the Essex County College	02-04	7-10-02	4,274,610.00	0.24					0.24		
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	121,437.08					121,437.08		
Multi-Purpose:	03-25	12-17-03									
a. Parks Rehabilitation Program			4,000,000.00	33,802.15		60,764.29			75,885.14		18,681.30
b. Hazardous Material and Chemical Control Program			800,000.00	3.29		21,728.41		21,551.01	180.06		0.63
c. Improvements to Various Buildings			3,450,000.00	12,802.73				1,709.55	11,093.18		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #2

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	Balance Dec. 31, 2011 Encumbered	2012 Authorizations	Paid or Charged	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded	Balance Dec. 31, 2012 Encumbered
Multi-Purpose:	03-25	12-17-03									
e. Improvements to Bridges, Culverts and Storm Drainage			$ 1,500,000.00	$ 0.46	$	$ 62,669.46	$	$ 674.00	$ 0.07	$	$ 61,995.85
g. Highway Rehabilitation Program			1,150,000.00	2,773.04		14.83			2,773.04		14.83
h. Transportation Improvement Program			1,000,000.00	70.35					70.35		
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		
f. Grover Cleveland Park			500,000.00	16,434.41					16,434.41		
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			13,464.11					13,464.11
o. South Mountain Reservation			500,000.00	56,542.00					56,542.00		
q. Reptile and Education Center			1,500,000.00			23,119.00		22,956.08	162.92		
r. Multi-Parks			1,500,000.00	0.52					0.52		
Other Projects:											
a. South Mountain Arena			7,500,000.00	4.84					4.84		
b. Architect and Engineering Fees			1,745,000.00			2.49			2.49		
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	4,610.16		2,822.00			4,610.16		2,822.00
Improvements to Various Buildings	05-13	9-07-05	3,600,000.00	1.45		65,664.83		24,129.55	1.45		41,535.28
Various County Road and Highway Improvements	05-14	9-07-05	1,900,000.00	0.56		41,606.14		19,106.67	682.03		21,816.00
Various Park Improvements	05-15	9-07-05	4,500,000.00	51,602.17					51,602.17		
Various Building Improvements	06-05	05-03-06	5,500,000.00	21,573.46		13,583.96		4,774.38	21,573.46		8,809.58
Improvements of the Essex County College	06-09	06-21-06	5,000,000.00	36,580.16				5,335.76	31,244.40		
Improvements of the Essex County College	06-17	12-13-06	9,250,000.00	0.83					0.83		
Construction of a Parking Deck and Park	07-04	2-21-07	5,500,000.00	40.93					40.93		
Culvert Improvements, Traffic Signal and Roadway Improvements	07-05	2-14-07	243,486.38	236,723.46		6,762.92			236,723.46		6,762.92
Various Building Improvements	07-14	6-20-07	3,500,000.00	1.68		62,769.78			1.68		62,769.78
Various County Road and Highway Improvements	07-15	6-20-07	2,500,000.00	39.82		19,972.66		16,219.43	1.07		3,791.98
Various County Park Improvements	07-16	6-20-07	2,000,000.00	198.72		3,170.00		1,050.00	518.72		1,800.00
Dam Restoration Projects:	07-17	2-21-07									
b. Diamond Mill			450,000.00		359,906.00	3,112.35		359,906.00			3,112.35
Renovations, Equipment Purchases and Improvements to Essex County College	07-25	10-17-07	6,000,000.00	406,457.63				391,338.93	15,118.70		
Improvements at Various Golf Courses	07-34 10-05 11-04 12-04	01-16-08 01-27-10 02-09-11 02-08-12	7,000,000.00		64,035.61			6,662.00		57,295.61	78.00
Improvements at Various County Parks	08-03	03-13-08	1,000,000.00	229.15					229.15		
Multi-Purpose:	08-05	03-13-08									
a. Improvements to Various County Buildings			12,100,000.00	1.39		181,218.82		98,826.01	1.21		82,392.99
b. Hazardous Material and Chemical Control Program			900,000.00	5,019.76		12,918.90		10,089.45	1,801.18		6,048.03

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #3

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	Balance Dec. 31, 2011 Encumbered	2012 Authorizations	Paid or Charged	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded	Balance Dec. 31, 2012 Encumbered
Multi-Purpose:	08-06	03-13-08									
a. Improvements to Bridges, Culverts and Storm Drainage			$ 550,000.00	$ 1,780.52	$	$ 46,284.03	$	$ 37,545.04	$ 1,780.52	$	$ 8,738.99
b. Traffic Signal and Sign Improvements			500,000.00	130.92		620.05			130.92		620.05
c. Highway Rehabilitation Program			600,000.00	27.83					27.83		
d. Highway Safety Program			350,000.00	9.35					9.35		
Various County Building Improvements	09-01	02-11-09	12,700,000.00	3.19		386,264.79		116,534.58	20,797.16		248,936.24
Multi-Purpose:	09-02	02-11-09									
a. Improvements to Bridges, Culverts and Storm Drainage			300,000.00	3,800.09		71,361.09		23,217.12	9,724.67		42,219.39
b. Traffic Signal and Sign Improvements			350,000.00	4.37		5,010.82		2,623.50	4.37		2,387.32
c. Highway Rehabilitation Program			550,000.00	166.83					166.83		
d. Highway Safety Program			300,000.00	159.45		8,833.00		6,000.00	942.45		2,050.00
Various Park Improvements	09-03	02-11-09	2,500,000.00	92,750.95		39,169.72		83,171.00	3,359.95		45,389.72
Improvements of the Essex County College	09-18	06-10-09	1,500,000.00	72,661.24				19,500.00	53,161.24		
Improvements of the Essex County College	09-19	06-10-09	550,000.00	278,841.21	171,354.64			112,497.77	166,343.44	171,354.64	
Rehabilitation to Leroy Smith Public Safety Building	09-26	09-09-09	7,500,000.00			64,100.06		64,100.06			
Multi-Purpose:	10-02	01-27-10									
a. Improvements to Various County Buildings			6,500,000.00	73,104.36		155,717.83		141,899.27	1.82		86,921.10
b. Hazardous Material and Chemical Control Program			500,000.00	190,969.40		159,470.55		95,076.18	0.40		255,363.37
Multi-Purpose:	10-03	01-27-10									
a. Improvements to Bridges, Culverts and Storm Drainage			500,000.00		0.51	390,031.69		236,593.50		0.51	153,438.19
b. Traffic Signal and Sign Improvements			300,000.00		60.51	31,885.25		27,983.00		60.51	3,902.25
c. Highway Rehabilitation Program			400,000.00		9,500.59	111,027.49		48,297.91		320.65	71,909.52
d. Highway Safety Program			300,000.00		16,741.95	40,445.43		20,388.12		1,882.59	34,916.67
Various Park Improvements	10-04	01-27-10	1,500,000.00	2,775.50		66,671.81		57,645.49	211.45		11,590.37
Improvements of the Essex County College	10-09	04-28-10	2,353,000.00	2,341,039.00				47,499.00	2,293,540.00		
Construction Costs of the New Essex County Vocational School	10-14	09-28-10	20,000,000.00		19,000,000.00					19,000,000.00	
Multi-Purpose:	11-01	02-09-11	9,975,000.00								
a. Improvements to Various County Buildings					2,277,417.98	3,372,658.68		3,457,568.13		398,130.38	1,794,378.15
b. Hazardous Material and Chemical Control Program					157,183.17	122,599.50		130,239.40		26,511.12	123,032.15
Multi-Purpose:	11-02	02-09-11									
a. Improvements to Bridges, Culverts and Storm Drainage			600,000.00		505,117.00	94,883.00		303,110.13		66,505.22	230,384.65
b. Traffic Signal and Sign Improvements			375,000.00		39,685.10	37,543.50		63,833.17		2,576.39	10,819.04
c. Highway Rehabilitation Program			600,000.00		112,801.10	312,063.86		403,154.02		1,433.87	20,277.07
d. Highway Safety Program			400,000.00		189,353.24	144,804.31		212,858.06		78,355.48	42,944.01
Various Park Improvements	11-03	02-09-11	1,500,000.00		3,191.76			1,500.00		1,691.76	
Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex	11-05	02-09-11	4,000,000.00			260,774.24		260,774.24			
Improvements at the Essex County Vocational School	11-08	05-25-11	300,000.00								
Improvement of the Essex County College	11-09	07-06-11	1,500,000.00		1,500,000.00					1,500,000.00	
Improvement of the Essex County College	11-13	10-26-11	2,500,000.00		2,500,000.00				2,500,000.00		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #4

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	Balance Dec. 31, 2011 Encumbered	2012 Authorizations	Paid or Charged	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded	Balance Dec. 31, 2012 Encumbered
Multi-Purpose:	12-01	02-08-12									
a. Improvements to Various County Buildings			$ 9,900,000.00	$	$	$	$ 9,900,000.00	$ 5,476,930.66	$	$ 1,631,249.09	$ 2,791,820.25
b. Hazardous Material and Chemical Control Program			500,000.00				500,000.00		6,410.00	476,100.00	17,490.00
Multi-Purpose:	12-02	02-08-12									
a. Improvements to Bridges, Culverts and Storm Drainage			950,000.00				950,000.00	321,448.32		277,775.00	350,776.68
b. Traffic Signal and Sign Improvements			800,000.00				800,000.00	314,418.68		219,524.00	266,057.32
c. Highway Rehabilitation Program			1,800,000.00				1,800,000.00	777,369.36		957,327.48	65,303.16
d. Highway Safety Program			450,000.00				450,000.00			395,290.00	54,710.00
Various Park Improvements	12-03	02-08-12	3,350,000.00				3,350,000.00	2,045,358.22		3,188.54	1,301,453.24
Various Capital Equipment	12-08	05-17-12	6,000,000.00				6,000,000.00	1,082,442.65		3,457,527.05	1,460,030.30
Improvement of the Essex County College	12-13	12-12-12	1,500,000.00				1,500,000.00			1,500,000.00	
Various Capital Improvements - Tropical Storm Sandy:	12-15	12-19-12									
a. Rehabilitation and Restoration of County Correctional Facility			7,500,000.00				7,500,000.00	7,500,000.00			
b. Replacement of Fences, Landscaping and Tree Removal at Various County Parks			2,590,000.00				2,590,000.00	2,590,000.00			
c. Rehabilitation and Restoration of Veterans Courthouse and Records Storage Facility			1,825,000.00				1,825,000.00	1,825,000.00			
d. Acquisition and Installation of Antennas on Various County Buildings			600,000.00				600,000.00	600,000.00			
				$ 4,469,811.44	$ 26,906,349.16	$ 6,918,690.44	$ 37,765,000.00	$29,691,165.16	$ 6,104,014.14	$ 30,224,099.89	$10,040,571.85
			Reference	C	C	C	Below	Below	C	C	C

	Ref.		
Cash Disbursements	C-2	$	$17,176,165.16
Deferred Charges to Future Taxation - Unfunded	C-10	36,624,000.00	
Capital Improvement Fund	C-12	1,141,000.00	
Due to Current Fund	C-15		12,515,000.00
	Above	$ 37,765,000.00	$29,691,165.16

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-12

	Ref.		
Balance December 31, 2011	C		$ 3,039.08
Increased by:			
Budget Appropriation	C-5		1,190,000.00
			1,193,039.08
Decreased by:			
Appropriated to Finance Improvement Authorizations:			
Ordinance #12-01		$ 497,000.00	
Ordinance #12-02		192,000.00	
Ordinance #12-03		162,000.00	
Ordinance #12-08		290,000.00	
	C-11	1,141,000.00	
Appropriated to Finance Golf Fees:			
Ordinance #12-04	C-8	49,000.00	
			1,190,000.00
Balance December 31, 2012	C		$ 3,039.08

RESERVE FOR IMPROVEMENTS

C-13

	Ref.	
Balance December 31, 2011	C	$ 198,604.91
Balance December 31, 2012	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 LOANS RECEIVABLE

C-14

Funding Agency	Ordinance Number	Balance Dec. 31, 2011	Balance Dec. 31, 2012
Loans			
State of New Jersey:			
Department of Environmental Protection	07-17	$ 450,000.00	$ 450,000.00
	Reference	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DUE TO CURRENT FUND

C-15

	Ref.		
Increased by:			
General Capital Fund Balance Anticipated as Current Fund Revenue	C-1	$ 2,227,250.00	
Interest on Investments	C-2	12,544.29	
Emergency Authorization Funded by General Capital Bond Ordinance	C-11	12,515,000.00	
			$ 14,754,794.29
Decreased by:			
Settlements	C-2		14,754,794.29
			$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-16

	Resolution/Ordinance			Balance Dec. 31, 2011			Balance Dec. 31, 2012	
	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	$ 8,853.01	$	$ 22,607.36	$ 8,853.01
Capital Equipment Program	98-15	07-09-98	10,800,000.00	1,286.72	262.81		1,286.72	262.81
Capital Equipment Program	00-14	12-13-00	10,500,000.00	87,114.36	16,764.33	45,649.48	47,665.88	10,563.33
Commerce Bank								
Capital Equipment Program	04-262	03-10-04	4,700,000.00	33,357.64	129,300.04	635.00	151,387.64	10,635.04
Capital Equipment Program	07-785	11-08-07	8,000,000.00	77,376.07	547,602.83	433,285.15	72,206.23	119,487.52
				$ 221,742.15	$ 702,783.02	$ 479,569.63	$ 295,153.83	$ 149,801.71
			Reference	C	C	C-2	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR ESSEX COUNTY IMPROVEMENT AUTHORITY
UNAPPROPRIATED FUNDS

C-17

	Ordinance Number	Balance Dec. 31, 2011	Balance Dec. 31, 2012
2007 Capital Equipment Program	07-785	$ 119,841.25	$ 119,841.25
	Reference	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-18

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable Dec. 31, 2012 Date	Amount	Interest Rate	Balance Dec. 31, 2011	Decrease	Balance Dec. 31, 2012
Department of Environmental Protection	7-24-09	$ 512,650.60	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%	$ 465,881.85	$ 24,091.76	$ 441,790.09
					Reference	C	C-9	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-19
Sheet #1

General Improvements	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2011	Issued	Redeemed	Balance Dec. 31, 2012
Improvements of the Essex County College	09-19	09-29-11	09-29-11	09-28-12	1.25%	$ 152,820.24	$	$ 152,820.24	$
			09-27-12	09-26-13	1.50%		152,820.24		152,820.24
Various Road Improvements	10-03	09-29-11	09-29-11	09-28-12	1.25%	1,219,679.76		1,219,679.76	
			09-27-12	09-26-13	1.50%		1,219,679.76		1,219,679.76
Improvements of the Vocational School	10-12	09-29-11	09-29-11	09-28-12	1.25%	1,800,000.00		1,800,000.00	
			09-27-12	09-26-13	1.50%		1,800,000.00		1,800,000.00
Various County Improvements	11-01	09-29-11	09-29-11	09-28-12	1.25%	9,476,250.00		9,476,250.00	
			09-27-12	09-26-13	1.50%		9,476,250.00		9,476,250.00
Various County Road Improvements	11-02	09-29-11	09-29-11	09-28-12	1.25%	1,876,250.00		1,876,250.00	
			09-27-12	09-26-13	1.50%		1,876,250.00		1,876,250.00
Various County Park Improvements	11-03	09-29-11	09-29-11	09-28-12	1.25%	1,425,000.00		1,425,000.00	
			09-27-12	09-26-13	1.50%		1,425,000.00		1,425,000.00
Various Golf Improvements	11-04	09-29-11	09-29-11	09-28-12	1.25%	950,000.00		950,000.00	
			09-27-12	09-26-13	1.50%		950,000.00		950,000.00
Turtle Back Zoo Improvements	11-05	09-29-11	09-29-11	09-28-12	1.25%	3,800,000.00		3,800,000.00	
			09-27-12	09-26-13	1.50%		3,800,000.00		3,800,000.00
Improvements of the Vocational School	11-08	09-29-11	09-29-11	09-28-12	1.25%	300,000.00		300,000.00	
			09-27-12	09-26-13	1.50%		300,000.00		300,000.00
Improvements of the Essex County College	11-09	09-29-11	09-29-11	09-28-12	1.25%	1,500,000.00		1,500,000.00	
			09-27-12	09-26-13	1.50%		1,500,000.00		1,500,000.00
Various Capital Improvements	12-01	09-27-12	09-27-12	09-26-13	1.50%		9,903,000.00		9,903,000.00
Various Capital Improvements	12-02	09-27-12	09-27-12	09-26-13	1.50%		3,808,000.00		3,808,000.00
Various County Park Improvements	12-03	09-27-12	09-27-12	09-26-13	1.50%		3,188,000.00		3,188,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-19
Sheet #2

	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2011	Issued	Redeemed	Balance Dec. 31, 2012
Various Golf Improvements	12-04	09-27-12	09-27-12	09-26-13	1.50%	$	$ 951,000.00	$	$ 951,000.00
Various Capital Equipment	12-08	09-27-12	09-27-12	09-26-13	1.50%		5,710,000.00		5,710,000.00
						$ 22,500,000.00	$ 46,060,000.00	$ 22,500,000.00	$ 46,060,000.00
				Reference		C	Below	Below	C

		Ref.		
	Issued	C-2	$ 23,560,000.00	$
	Renewals	Contra	22,500,000.00	22,500,000.00
		Above	$ 46,060,000.00	$ 22,500,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-20
Sheet #1

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2012 Date	Maturities of Bonds Outstanding Dec. 31, 2012 Amount	Interest Rate	Balance Dec. 31, 2011	Decrease Paid	Balance Dec. 31, 2012	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
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	$ 3,500,000.00	$
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 (2)					
			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	54,665,000.00	
General Obligation Refunding	6-01-05	80,100,000.00	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	26,815,000.00	5,250,000.00	21,565,000.00	21,565,000.00	
General Obligation Refunding, Series B	8-13-08	2,980,000.00	11/15/2013	575,000.00	3.75					
			11/15/2014	570,000.00	4.00	1,730,000.00	585,000.00	1,145,000.00	1,145,000.00	
General Obligation Refunding, Series C	9-23-08	32,635,000.00	12/1/2013	3,755,000.00	5.31					
			12/1/2014	3,835,000.00	5.46					
			12/1/2015	3,725,000.00	6.00 (3)					
			12/1/2016	3,710,000.00	6.00 (3)					
			12/1/2017	3,880,000.00	6.00 (3)	22,495,000.00	3,590,000.00	18,905,000.00	18,905,000.00	
General Obligation Refunding, Series A	11-10-11	2,360,000.00	6-01-2013	620,000.00	3.00					
			6-01-2014	545,000.00	3.00					
			6-01-2015	485,000.00	4.00	2,360,000.00	710,000.00	1,650,000.00	1,650,000.00	
General Obligation Refunding, Series B (County College Bonds)	11-10-11	10,495,000.00	6-01-2013	2,025,000.00	3.00					
			6-01-2014	2,080,000.00	3.00					
			6-01-2015	2,150,000.00	4.00					
			6-01-2016	2,235,000.00	4.00					
			6-01-2017	45,000.00	4.00	10,495,000.00	1,960,000.00	8,535,000.00	8,535,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-20
Sheet #2

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2011 Date	Maturities of Bonds Outstanding Dec. 31, 2011 Amount	Interest Rate	Balance Dec. 31, 2011	Decrease Paid	Balance Dec. 31, 2012	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
General Obligation Refunding, Series C (County College Bonds, P.L. 1971, C.12)	11-10-11	$ 980,000.00	6-01-2013	$ 165,000.00	3.00%					
			6-01-2014	165,000.00	3.00					
			6-01-2015	165,000.00	4.00					
			6-01-2016	160,000.00	4.00					
			6-01-2017	160,000.00	4.00	$ 980,000.00	$ 165,000.00	$ 815,000.00	$	$ 815,000.00
						$ 123,040,000.00	$ 12,260,000.00	$ 110,780,000.00	$ 109,965,000.00	$ 815,000.00
					Reference	C	C-9	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-21
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2012 Date	Amount	Interest Rate	Balance Dec. 31, 2011	Increase	Decrease	Balance Dec. 31, 2012	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
Essex County Improvement Authority - General Improvements	9-18-96	$ 2,950,000.00	7-01-2013/2016	$ 147,500.00	6.30% (1)	$ 737,500.00	$	$ 147,500.00	$ 590,000.00	$ 590,000.00	$
County College Bonds	9-01-99	4,500,000.00	8-01-2013	395,000.00	5.35						
			8-01-2014	405,000.00	5.45	1,180,000.00		380,000.00	800,000.00	800,000.00	
County Vocational School Bonds (N.J. School Bond Reserve Act, P.L. 1980, C. 72)	7-15-01	7,000,000.00			4.375	520,000.00		520,000.00			
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	10-01-2013	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	7,785,000.00		1,180,000.00	6,605,000.00	6,605,000.00	
County College Bonds - Series 2002C (P.L. 1971, C.12)	10-01-04	4,000,000.00	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	2,445,000.00		265,000.00	2,180,000.00		2,180,000.00
County Vocational School Bonds (N.J. School Bond Reserve Act, P.L. 1980, C. 72)	10-01-04	2,600,000.00	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	1,665,000.00		160,000.00	1,505,000.00	1,505,000.00	
General Obligation Bonds - Series A	5-01-05	93,510,000.00	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	21,280,000.00			21,280,000.00	21,280,000.00	
Vocational School Bonds	8-21-07	10,732,320.00	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		547,320.00	10,185,000.00	10,185,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2012 Date	Amount	Interest Rate	Balance Dec. 31, 2011	Increase	Decrease	Balance Dec. 31, 2012	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
										$	$
County College Bonds - Series 2008A (County College Bond Act, P.L. 1971, C.12)	6-17-08	$ 9,000,000.00	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					7,110,000.00	
			3-01-2023	780,000.00	4.10	7,625,000.00		515,000.00	7,110,000.00		
County College Bonds - Series 2008B (County College Bond Act, P.L. 1971, C.12)	6-17-08	9,000,000.00									
			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						7,110,000.00
			3-01-2023	780,000.00	4.10	7,625,000.00		515,000.00	7,110,000.00		
General Improvements	6-03-10	4,275,000.00									
			7-01-2013	285,000.00	*						
			7-01-2014	285,000.00	*						
			7-01-2015	285,000.00	*						
			7-01-2016	285,000.00	*						
			7-01-2017	285,000.00	*						
			7-01-2018	285,000.00	*						
			7-01-2019	285,000.00	*						
			7-01-2020	285,000.00	*						
			7-01-2021	285,000.00	*						
			7-01-2022	285,000.00	*						
			7-01-2023	285,000.00	*						
			7-01-2024	285,000.00	*					3,705,000.00	
			7-01-2025	285,000.00	*	3,990,000.00		285,000.00	3,705,000.00		
General Improvement Bonds - Series 2010A	6-10-10	60,250,000.00									
			8-01-2013	2,290,000.00	5.00						
			8-01-2014	4,980,000.00	5.00						
			8-01-2015	4,450,000.00	5.00						
			8-01-2016	4,405,000.00	5.00						
			8-01-2017	4,365,000.00	5.00						
			8-01-2018	5,190,000.00	5.00						
			8-01-2019	4,255,000.00	5.00						
			8-01-2020	4,070,000.00	5.00						
			8-01-2021	3,975,000.00	5.00						
			8-01-2022	4,725,000.00	5.00						
			8-01-2023	15,200,000.00	5.00						
			8-01-2024	265,000.00	5.00					58,445,000.00	
			8-01-2025	275,000.00	5.00	60,075,000.00		1,630,000.00	58,445,000.00		
County Vocational School Bonds	6-10-10	3,200,000.00									
			8-01-2013	185,000.00	5.00						
			8-01-2014	190,000.00	5.00						
			8-01-2015	195,000.00	5.00						
			8-01-2016	195,000.00	5.00						
			8-01-2017	200,000.00	5.00						
			8-01-2018	210,000.00	5.00						
			8-01-2019	215,000.00	5.00						
			8-01-2020	220,000.00	5.00						
			8-01-2021	230,000.00	5.00						
			8-01-2022	235,000.00	5.00						
			8-01-2023	245,000.00	5.00						
			8-01-2024	255,000.00	5.00					2,840,000.00	
			8-01-2025	265,000.00	5.00	3,025,000.00		185,000.00	2,840,000.00		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #3

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2012 Date	Amount	Interest Rate	Balance Dec. 31, 2011	Increase	Decrease	Balance Dec. 31, 2012	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County College Bonds - Series 2010C	6-10-10	$ 15,576,500.00	8-01-2013	$ 835,000.00	5.00%	$	$	$	$	$	$
			8-01-2014	840,000.00	5.00						
			8-01-2015	1,825,000.00	5.00						
			8-01-2016	1,800,000.00	5.00						
			8-01-2017	1,590,000.00	5.00						
			8-01-2018	875,000.00	5.00						
			8-01-2019	1,550,000.00	5.00						
			8-01-2020	1,480,000.00	5.00						
			8-01-2021	1,305,000.00	5.00						
			8-01-2022	795,000.00	5.00						
			8-01-2023	2,550,000.00	5.00						
			8-01-2024	95,000.00	5.00						
			8-01-2025	100,000.00	5.00	15,515,000.00		275,000.00	15,240,000.00	15,240,000.00	
County College Bonds - Series 2010D	6-10-10	1,176,500.00	8-01-2013	70,000.00	5.00						
			8-01-2014	70,000.00	5.00						
			8-01-2015	70,000.00	5.00						
			8-01-2016	70,000.00	5.00						
			8-01-2017	75,000.00	5.00						
			8-01-2018	75,000.00	5.00						
			8-01-2019	80,000.00	5.00						
			8-01-2020	80,000.00	5.00						
			8-01-2021	85,000.00	5.00						
			8-01-2022	90,000.00	5.00						
			8-01-2023	90,000.00	5.00						
			8-01-2024	95,000.00	5.00						
			8-01-2025	100,000.00	5.00	1,115,000.00		65,000.00	1,050,000.00		1,050,000.00
General Improvement Bonds - Series 2010E	6-10-10	37,550,000.00	8-01-2023	3,380,000.00	5.90						
			8-01-2024	16,070,000.00	6.00						
			8-01-2025	18,100,000.00	6.15	37,550,000.00			37,550,000.00	37,550,000.00	
County College Bonds - Series 2010F	6-10-10	8,600,000.00	8-01-2023	510,000.00	5.90						
			8-01-2024	5,135,000.00	6.00						
			8-01-2025	2,955,000.00	6.15	8,600,000.00			8,600,000.00	8,600,000.00	
County College Bonds - Series 2012A	9-19-12	1,250,000.00	9-01-2013	125,000.00	2.00						
			9-01-2014	125,000.00	3.00						
			9-01-2015	125,000.00	3.00						
			9-01-2016	125,000.00	3.00						
			9-01-2017	125,000.00	4.00						
			9-01-2018	125,000.00	4.00						
			9-01-2019	125,000.00	4.00						
			9-01-2020	125,000.00	3.00						
			9-01-2021	125,000.00	2.00						
			9-01-2022	125,000.00	2.125		1,250,000.00		1,250,000.00	1,250,000.00	
County College Bonds - Series 2012B (County College Bond Act, P.L. 1971, C.12)	9-19-12	1,250,000.00	9-01-2013	125,000.00	2.00						
			9-01-2014	125,000.00	3.00						
			9-01-2015	125,000.00	3.00						
			9-01-2016	125,000.00	3.00						
			9-01-2017	125,000.00	4.00						
			9-01-2018	125,000.00	4.00						
			9-01-2019	125,000.00	4.00						
			9-01-2020	125,000.00	3.00						
			9-01-2021	125,000.00	2.00						
			9-01-2022	125,000.00	2.125		1,250,000.00		1,250,000.00		1,250,000.00
						$ 228,129,820.00	$ 2,500,000.00	$ 6,669,820.00	$ 223,960,000.00	$ 212,370,000.00	$ 11,590,000.00
					Reference	C	C-2	C-9	C		

(1) Estimated interest rate.

* Variable interest rate.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-22

Ordinance Number	Improvement Description	Balance Dec. 31, 2011	2012 Authorizations	Insurance Proceeds	Notes Issued	Serial Bonds Issued	Balance Dec. 31, 2012
07-17	Dam Restoration Projects	$ 450,000.00	$	$	$	$	$ 450,000.00
09-19	Improvements to Essex County College	18,534.40					18,534.40
10-14	Construction of New Essex County Vocational School	20,000,000.00					20,000,000.00
11-13	Improvement of Essex County College	2,500,000.00				2,500,000.00	
12-13	Improvements to Essex County College		1,500,000.00				1,500,000.00
12-15	Tropical Storm Sandy Capital Improvements		12,515,000.00	11,000,000.00			1,515,000.00
12-01	Multi-Purpose		9,903,000.00		9,903,000.00		
12-02	Multi-Purpose		3,808,000.00		3,808,000.00		
12-03	Various Park Improvements		3,188,000.00		3,188,000.00		
12-04	Improvements to Various Golf Courses		951,000.00		951,000.00		
12-08	Various Capital Improvements		5,710,000.00		5,710,000.00		
		$ 22,968,534.40	$ 37,575,000.00	$ 11,000,000.00	$ 23,560,000.00	$ 2,500,000.00	$ 23,483,534.40
	Reference	C	C-10	C-10	C-19	C-21	C

PART II

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

ROSTER OF OFFICIALS

LETTER OF TRANSMITTAL, COMMENTS AND RECOMMENDATIONS

(MANAGEMENT LETTER)

DECEMBER 31, 2012

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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NEWARK, N.J. 07102-4543
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36 WEST MAIN STREET, SUITE 303
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

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

We have audited the financial statements - regulatory basis of the various funds of the County of Essex, as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated July 16, 2013. These financial statements have been prepared in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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.* However, we noted certain matters that we reported to management in the comments and recommendations section of this report.

Purpose of this Report

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

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
July 16, 2013

OFFICIALS IN OFFICE AT DECEMBER 31, 2012
AND REPORT ON SURETY BONDS

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

Name	Position
Joseph N. DiVincenzo, Jr.	County Executive
Board of Chosen Freeholders:	
Blonnie R. Watson	President
Patricia Sebold	Vice President
D. Bilal Beasley	Member
Rolando Bobadillo	Member
Carol Y. Clark	Member
Brendan W.Gill	Member
Rufus L. Johnson	Member
Leonard M. Luciano	Member
Gerald W. Ownes	Member from December 19, 2012
Donald M. Payne, Jr.	Member to November 15, 2012
Other Officials:	
Deborah Davis Ford	Clerk of the Board of Chosen Freeholders
Ralph J. Ciallella	County Administrator
Mark E. Acker	Director, Department of Administration and Finance
Norman A. Willis	Chief Financial Officer
Christopher J. Durkin	County Clerk
James R. Paganelli, Esq.	County Counsel
Carolyn Murray	Acting Prosecutor
Theodore N. Stephens, II	County Surrogate
Armando B. Fontoura	County Sheriff
Philip Thingpen	County Register of Deeds and Mortgages
Sanjeev Varhese	County Engineer

Employee theft coverage was provided by the National Union Fire Insurance Company under a Government Crime Policy with limits of liability per loss occurrence in the sum of $1,000,000.00 and a $10,000.00 single loss deductible. An endorsement to this policy covered the County Treasurer and Assistant County Treasurer in the sum of $500,000.00 each.

It appears that the Chief Financial Officer was not covered by an individual surety bond in accordance with N.J.A.C. 5:30-8.2.

It is recommended that an individual surety bond, in compliance with N.J.A.C. 5:30-8.2 for the Chief Financial Officer, be obtained.

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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The 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, 2012 and December 31, 2011 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 the 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 $36,000.00 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

Destination Marketing Services
Armored Car Services - Parks Department
Veteran's Flags for Various County Agencies
Entertainment Services
Hardware - Software Maintenance Support
Photography Services
Paper for Various Agencies
Moving Services
Transportation Plan
Fireworks Exhibition
Licensed Sanitarian Health Officer
Area Plan for Senior Citizens
Tree Pruning for Essex County Roads

***Service Contracts* (Continued)**

Tree and Stump Removal Services
Pharmacy Consulting Services - Hospital Center
Juvenile Justice
Software and Interface Upgrade
Consultant Services for SANE/SART Program
Lawn and Garden Bed Maintenance - Parks Department
Prosecutor's Office - Educational Education
Worker's Compensation Third Party Administration Services
Rental of Tables and Chairs for Elections
Rental Program for Heavy Duty Equipment
Green Top Dressing - Parks Department
Masonry Work - Parks Department
Carpentry Work - Parks Department
Drain Cleaning Services - Public Works
Risk Assessor/Consultant
Consultant Services for Department of Corrections
Prisoner Transportation
Mobile Ice Cream/Hot Dog Truck - Branch Brook and Brookdale Park
Glendale Cemetery Veteran's Memorial
Park n' Ride Access System
Shredding Services
Health Benefits
On-Site Ice Hockey Goalie Training Center
Extradition Services
Maintenance of Irrigation and Fountain Aerators
Cleaning and Maintenance of Various Types of Flooring
General Construction Management Services
Material Testing and Inspections
Fried Dough and Ice Cream for Concert Series
Fireworks Exhibition - Parks Department
Pest Control Services
Criminal Justice Legal Training
Sampling Water - Monitoring Wells
Electric Generation Services
Silkscreen and Embroidered T-Shirts
Maintenance of Irrigation and Aerator
Data Processing Services - Tax Assessors
Employee/Retiree Health Benefit Program
Welfare to Work Services
Painting Services at Various County Buildings
Parking Area Improvements at South Mountain Reservation
Consulting Engineering Services - Glen Avenue Bridge
Food Concession at Riverfront Park
Multi-Purpose Room - Environmental Center
Various Audits
Food and Ice Cream - Concert Series
Point of Sale System - Parks Department
Tonsorial Services for Hospital Center
Knotweed Control
Pesticides and Adjuvants
Consultant for Berkeley Avenue Bridge
Maintenance of Fueling Stations
Floating Dock - South Mountain Reservation
Lawn Maintenance and Leaf Removal at Riverfront Park
Mechanized Sweeping
Computer Network System Maintenance
Ornamental Fence and Pier at South Mountain Reservation

***Service Contracts* (Continued)**

Comparison Bridge Microscope
Lease of Westside Park Building
Engineering Design Services for Education Plaza - Turtle Back Zoo
Vehicle and Equipment Graphics for Sheriff's Department
Temporary Shelter - Family Violence
Private Security Services - Division of Welfare
Hardware - Software Maintenance Support
Graphic Design Services
Area Plan for Senior Citizens
Video Editing Service
Professional Photographer Services
Bond Counsel Services
Financial Advisory Services
Transitional Housing
Video Maintenance
Fire System Maintenance
Design of Website
Mental Health Services
Outside Legal Counsel Services
Produce for Turtle Back Zoo
Dry Animal Food for Turtle Back Zoo
Fire Extinguisher Maintenance
General Electrical Improvements and Repairs
Community Housing Development
Cost Reporting/Reimbursement
Purchase and Removal of Various Scrap Metals - Public Works
Uniform Rentals
Social Services for the Homeless
Social Services for Homeless Emergency Assistance Shelter
Patient Monitors
Transcription Services
Website Designs
Consultants to State of New Jersey
Software Maintenance Surrogate Office
Archivist for Parks Department
Engineering Services for Playground at Turtle Back Zoo
Boat Launch Pavilion at Turtle Back Zoo
Tree Top Services
Financial Advisory Services
Architectural Services for Roof Replacement
Design of New Public Works Facility
Engineering Services
Real Estate Appraisers
Outside Legal Services
Private Investigators
Court Reporter

General Equipment, Materials and Supplies

Xerographic Paper
Building Materials
LED Lighting Supplies
HD Televisions for Prosecutor's Office
HD Televisions for Hospital Center
Irrigation System
Digital in Car Video System Surveillance System
Horticultural and Nursery Supplies - Parks Department

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

Unima Laundry Washers
Vehicle and Equipment Graphics for Sheriff's Department
54" Printer/Plotter Sign Shop
Toiletries and Beauty Supplies
Vending Machines
New Brush Bandit Wood Chipper
Office Equipment Supplies
Office Supplies
Clothing Supplies
Over the Counter Pharmaceuticals
Various Flags and Accessories
Rock Salt
Frozen and Live Animal Food
Bottled Water
Conveyor Bags
Pesticide Products for Parks Department

Vehicle and Road Equipment

Lease of One (1) New 2012/2013 Compact Sedan
GMC Sauanna Van
Two New Ford F-350 XLT Crew Cab 4 x 4 Trucks
Wheel Loader - Public Works
Aerial Lift Truck
Terrain Argo Amphibious Vehicle
Polaris Ranger 800XP AWD Vehicle
Armored Tactical Vehicle
Five 2013 Chevrolet Express Passenger Vans
Three 2013 Chevrolet Express Cargo Vans
Two 2013 GMC Yukon Trucks
Three Prisoner Transport Vans for the Correction Department
John Deere Skid Steere Loader
Two Yale Fork Lifts
Caterpillar Wheel Loader

Construction and Repair Contracts

Traffic Engineering Design and Improvements - County Roads
Bikeway Renovations in Cedar Grove
Entrance Ramps - 50 South Clinton Street
Elevator Rehabilitation at Hall of Records Building
Restoration of Stoney Brook Trail - Eagle Rock Reservation
Lopez Field Improvements
Verona Parks Dock Improvement
Roadway Drainage Improvements
Boiler Replacement at Hall of Records Building
Roadway Improvements
Traffic Signal Improvements at Various Locations
Mechanical Repair Services - Fleet Vehicles
Roadway Resurfacing
Maintenance and Repairs for Park n' Ride Facilities
Outdoor Recreational Yard - Department of Corrections
Park/Ride Access System
Ornamental Fence and Landscaping - SMR
Intersection Rehabilitation - Township of Irvington
Clifton Avenue Entrance Improvements - Branch Brook Park
Various Roof Replacements

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

New Pavilion at South Mountain Reservation
Meeting Room at Environmental Center
Handball Court - Weequahic Park
Outdoor Athletic Field Lighting Repairs
Rehabilitation of Verona Park Restrooms
Radio Communication Repairs
Various Improvements at Branch Brook Park
Rehabilitation of Kip's Castle
Lighting Improvements at Branch Brook Park
Rehabilitation of Turtle Back Zoo Parking Lot
Installation/Removal Services of Fence - Parks Department
Traffic Intersection Improvements
Various Drainage Improvements

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

Cash Reconciliations

Certain cash reconciliations prepared by County officials, comprising the Vendor, Payroll and Election Clearing Accounts, included various unreconciled items which are being reviewed by County Officials.

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.

The unpaid amounts are a result of a discrepancy between how the State and County accounts for its reimbursable days.

The State in arriving at the number of days to be reimbursed does not include the day on which prisoners are released, while the County includes the release day.

It is recommended that the County computation for reimbursements for confinement of prisoners be in agreement with State requirements.

Accounts Payable

As of December 31, 2012 a detailed list of accounts payable in the sum of $5,236,624.89 remains unpaid and is summarized by years as follows:

Year	Balance Outstanding
2012	$ 3,100,000.00
2011	856,327.56
2010	373,548.17
2009	906,749.16
	$ 5,236,624.89

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

Community Development Program

Community Development grants receivable details program revenue by several sources as reflected on Exhibit B-4, herein. Revenue collections, however, were not allocated to these programs, rather credited to either the general operating and home programs. Other programs reflect balances which may have been collected.

It is recommended that revenue collections for Community Development Programs be allocated to proper accounts.

Federal and State Grant Collections

Several unexpended grant funds in the sum of $210,046.80 were cancelled and transferred to the general Fund Balance of the Current Fund. Future reviews by granting agencies may require refunds.

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	15,000.00
2000	10,000.00
2001	30,000.00
2002	48,769.00
2003	185,000.00
2004	10,000.00
2005	24,500.00
2006	41,250.00
2007	15,500.00
	$ 532,722.00

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.

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.

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 2011 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 an individual surety bond, in compliance with N.J.A.C. 5:30-8.2 for the Chief Financial Officer, be obtained.	173
*	That the County computation for reimbursements for confinement of prisoners be in agreement with State requirements.	179
	That revenue collections for Community Development Programs be allocated to proper accounts.	180

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 16, 2013