COUNTY OF ESSEX

NEW JERSEY

REPORT ON

EXAMINATION OF ACCOUNTS

DEPARTMENT OF ADMINISTRATION AND FINANCE

FOR THE YEAR 2014

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, 2014

SAMUEL KLEIN AND COMPANY
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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, 2014 and 2013 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 - regulatory basis 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 - regulatory basis 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 - regulatory basis 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 - regulatory basis are free from material misstatement.

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

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 - regulatory basis 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 - regulatory basis 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, 2014 and 2013, 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, 2014 and 2013, 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 - regulatory basis 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 - regulatory basis taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated June 16, 2015 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
June 16, 2015

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #1

ASSETS AND DEFERRED CHARGES	Ref.	Balance Dec. 31, 2014	Balance Dec. 31, 2013
Regular Fund			
Cash	A-4	$ 123,489,471.35	$ 93,438,930.78
Cash - Change Fund	A-7	13,200.00	13,200.00
		123,502,671.35	93,452,130.78
Receivables with Offsetting Reserves:			
Taxes Receivable	A-8	1,664,966.13	2,538,402.72
Deposits Receivable	A-9	17,318.54	11,582.54
Revenue Accounts Receivable	A-10	3,118,606.17	4,606,086.40
Due from Federal and State Grant Fund	A-11	8,440,313.39	8,132,474.35
Due from Other Trust Fund	A-11		84,656.62
Due from Pension Trust Fund	A-11	383.40	291.77
Due from General Capital Fund	A-11		2,670,799.14
		13,241,587.63	18,044,293.54
Deferred Charges:			
Emergency Authorization (N.J.S.A. 40A:4-47)	A-12		350,000.00
		136,744,258.98	111,846,424.32
Federal and State Grant Fund			
Federal and State Grants Receivable	A-20	69,091,619.40	75,523,856.63
		$ 205,835,878.38	$ 187,370,280.95

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2014	Balance Dec. 31, 2013
Regular Fund			
Appropriation Reserves:			
Encumbered	A-3,13	$ 14,253,349.24	$ 13,726,033.94
Unencumbered	A-3,13	28,670,401.28	21,592,749.51
Accounts Payable	A-14	12,956,989.39	9,062,199.03
Prepaid Revenue	A-15	1,969,164.00	193,500.00
Due to Other Trust Fund	A-17	134,803.62	
Due to General Capital Fund	A-17	100,000.00	
Other Reserves:			
Performance Bonds	A-18	1,573,932.42	1,260,580.61
Miscellaneous	A-19	147,417.46	10,030.66
		59,806,057.41	45,845,093.75
Reserve for Receivables		13,241,587.63	18,044,293.54
Fund Balance	A-1	63,696,613.94	47,957,037.03
		136,744,258.98	111,846,424.32
Federal and State Grant Fund			
Due to Current Fund	A-17	8,440,313.39	8,132,474.35
Reserve for Federal and State Grant Funds:			
Encumbered	A-21	17,463,116.54	15,415,070.34
Unencumbered	A-21	41,007,684.36	50,935,541.99
Unappropriated Reserves	A-22	2,180,505.11	1,040,769.95
		69,091,619.40	75,523,856.63
		$ 205,835,878.38	$ 187,370,280.95

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 2014	Year 2013
Revenue and Other Income			
Fund Balance Utilized	A-2	$ 4,000,000.00	$ 4,000,000.00
Miscellaneous Revenue Anticipated	A-2	383,090,224.45	386,911,627.96
Receipts from Current Taxes	A-2	405,146,000.14	398,569,300.10
Other Credits to Income:			
Federal and State Grant Reserves Cancelled	A-11	512,262.14	28,174.08
Interfunds Realized	A-11	2,447,525.09	
Unexpended Balance of Appropriation Reserves	A-13	14,364,366.64	13,796,302.48
Accounts Payable Cancelled	A-14	438,672.98	1,049,151.01
		809,999,051.44	804,354,555.63
Expenditures			
Budget Appropriations	A-3	789,325,193.21	783,894,134.37
Other Charges:			
Prior Years' Revenue Refunds	A-4	176,716.90	34,678.41
Federal and State Grants Receivable Cancelled	A-17	757,564.42	4,090.30
Interfund Charges			4,665,568.12
Defeasance of ECIA Bonds			1,598,480.00
		790,259,474.53	790,196,951.20
Excess in Revenue		19,739,576.91	14,157,604.43
Adjustments to Income before Fund Balance:			
Expenditures Included Above Which Are By Statute Deferred Charges to Budget of Succeeding Year		-	350,000.00
Statutory Excess to Fund Balance		19,739,576.91	14,507,604.43
Fund Balance			
Balance January 1	A	47,957,037.03	37,449,432.60
		67,696,613.94	51,957,037.03
Decreased by:			
Utilized as Anticipated Revenue	A-2	4,000,000.00	4,000,000.00
Balance December 31	A	$ 63,696,613.94	$ 47,957,037.03

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	200,000.00	213,892.20	13,892.20
Register of Deeds and Mortgages	A-10	7,200,000.00	7,585,942.03	385,942.03
Surrogate	A-10	500,000.00	654,552.97	154,552.97
Sheriff	A-10	900,000.00	1,250,611.17	350,611.17
Essex County Parks	A-10	11,500,000.00	12,856,984.10	1,356,984.10
Interest on Investments and Deposits	A-10	35,000.00	29,243.98	(5,756.02)
Mental Hospital:				
Medicare/Medicaid	A-10	2,500,000.00	4,473,042.48	1,973,042.48
Other Revenue	A-10	150,000.00	88,828.63	(61,171.37)
Road Openings	A-10	135,000.00	180,830.31	45,830.31
Essex County Youth House	A-10	150,000.00	226,936.95	76,936.95
Receipts from Vending Machines	A-10	100,000.00	130,406.25	30,406.25
Essex County Division of Welfare:				
Medicaid Processing	A-10	850,000.00	845,781.62	(4,218.38)
State and Federal Participation	A-10	44,654,018.00	44,759,201.00	105,183.00
Miscellaneous	A-10	15,000,000.00	15,000,000.00	
Added and Omitted Taxes	A-8	898,000.00	2,535,136.08	1,637,136.08
Other Miscellaneous Revenues Not Anticipated Elsewhere in the Budget	A-2a	4,552,848.00	7,542,777.83	2,989,929.83
Motor Vehicle Fines	A-10	4,144,150.00	4,129,987.53	(14,162.47)
Grants - Indirect Cost/Fringe Benefits	A-10	4,300,000.00	6,792,657.66	2,492,657.66
Forfeited Recognizances	A-10	200,000.00	397,142.50	197,142.50
Rents - County Property	A-10	1,900,000.00	1,555,675.00	(344,325.00)
Telephone Commissions	A-10	800,000.00	804,629.88	4,629.88
Department of Health, Education and Welfare:				
Title IV-D - Child Enforcement Program	A-10	1,900,000.00	1,956,400.33	56,400.33
ECIA Parking	A-10	495,552.00	433,037.00	(62,515.00)
School Board Elections	A-10	250,000.00	314,122.79	64,122.79
CTP Debt Service Reimbursement	A-10	755,546.00	754,883.27	(662.73)
Delaney Hall Drug Treatment Program	A-10	20,000,000.00	20,000,000.00	
Reimbursement for School Board Elections	A-10	600,000.00	589,625.00	(10,375.00)
Open Space Debt Service Offset	A-10	1,250,000.00	1,295,202.95	45,202.95
State Assumption Prosecutor	A-10	1,800,000.00	1,811,000.00	11,000.00
Federal Inmate Housing	A-10	40,500,000.00	40,432,368.82	(67,631.18)
Passaic County Youth Detention Agreement	A-10	4,073,164.00	4,073,164.10	0.10
Build America Bond Interest Subsidy	A-10	890,000.00	911,203.61	21,203.61
Inmate Co-Pay	A-10	235,000.00	263,015.78	28,015.78
Health Benefits Co-Pay	A-10	850,000.00	729,993.53	(120,006.47)
Locked Unit East Orange General Hospital	A-10	195,000.00	167,835.00	(27,165.00)
Total Section A: Local Revenues		174,463,278.00	185,786,112.35	11,322,834.35
Miscellaneous Revenues - Section B: State Aid				
Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A)	A-10	5,600,000.00	5,600,000.00	
Essex County Vocational School - Debt Service Aid	A-10	110,472.00	495,271.00	384,799.00
Reimbursement for Confinement of Prisoners - State of New Jersey	A-10	3,800,000.00	2,751,117.12	(1,048,882.88)
SFEA Funds - Youth Detention	A-10	445,500.00	477,000.00	31,500.00
Total Section B: State Aid		9,955,972.00	9,323,388.12	(632,583.88)

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 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	$ 14,590,546.00	$ 14,590,546.00	$
Supplemental Social Security Income	A-10	2,374,596.00	2,532,637.00	158,041.00
Psychiatric Facilities (C. 73, P.L. 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	A-10	6,956,835.00	6,956,835.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-10	52,709,489.00	52,709,489.00	
State Patients in County Psychiatric Hospitals	A-10	43,676,860.00	39,464,817.14	(4,212,042.86)
Reimbursement Piscataway Community Mental Health Center	A-10	4,845.00	4,845.00	
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		120,313,171.00	116,259,169.14	(4,054,001.86)
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		1,332,979.00	1,332,979.00	
Almost Home III		271,078.00	271,078.00	
Annual Transportation Grant		4,749,000.00	4,749,000.00	
Area Plan		6,944,560.00	6,944,560.00	
Body Armor Replacement:				
Corrections		75,278.00	75,278.00	
Prosecutor		16,140.00	16,140.00	
Sheriff		48,106.00	48,106.00	
Youth Services		22,419.00	22,419.00	
Bloomfield Avenue, Valley Road and Orange Avenue Improvements		130,000.00	130,000.00	
Care Coordination Program Income		127,072.00	127,072.00	
Case Banking Equipment		150,000.00	150,000.00	
Child Advocacy Unit		334,750.00	334,750.00	
Children's Inter-Agency Coordination Council		439,700.00	439,700.00	
Clean Communities		61,232.00	61,232.00	
Community Service Block Grant		959,147.00	959,147.00	
Comprehensive County Funding Allocation		1,576,931.00	1,576,931.00	
County Environmental Health Act		102,851.00	102,851.00	
County Office of Victim Witness Advocacy		581,549.00	581,549.00	
Drive Sober or Get Pulled Over		4,000.00	4,000.00	
Domestic Violence Assessment Center Program Income		755.00	755.00	
Eight Intersections		2,659,204.00	2,659,204.00	
Essex County College Learning Links		15,000.00	15,000.00	
Essex County One Stop		19,820.00	19,820.00	
Family Court Program		240,293.00	240,293.00	
Job Access and Reverse Commute:				
Project I		50,000.00	50,000.00	
Project II		410,000.00	410,000.00	
Homeland Security Grant Program		454,395.00	454,395.00	
Emergency Management Agency Assistance		95,000.00	95,000.00	
General Operating Support		10,872.00	10,872.00	
General Educational Development Testing Center:				
Program Income		27,340.00	27,340.00	

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				
General Program Support:				
Summer Concert Series		$ 14,754.00	$ 14,754.00	$
Green Acres Projects:				
Multi-Park Improvements		100,000.00	100,000.00	
Homeless Assistance		141,101.00	141,101.00	
Housing Opportunities for People with Aids		370,000.00	370,000.00	
Human Services Advisory Council		68,859.00	68,859.00	
Insurance Fraud Reimbursement Program		250,000.00	250,000.00	
Intellectual Property Program		393,587.00	393,587.00	
Juvenile Detention Alternative Initiative - Innovation Funding		120,000.00	120,000.00	
Law and Program Enforcement for Essex County		650,000.00	650,000.00	
Lenape Trail Two-Mile Walking Path		568,000.00	568,000.00	
Low Income Home Energy Assistance Program:				
Project I		55,219.00	55,219.00	
Project II		54,245.00	54,245.00	
Local Arts Program		120,035.00	120,035.00	
Local Law Enforcement Assistance Component		34,339.00	34,339.00	
Lyons Avenue Roadway Improvements		289,267.00	289,267.00	
Multi-Jurisdictional Gang, Gun and Narcotics Task Forces		308,360.00	308,360.00	
Municipal Alliance to Prevent Alcoholism and Drug Abuse		1,260,091.00	1,260,091.00	
New Jersey Senior Citizens and Disabled Resident Transportation Program		1,316,700.00	1,316,700.00	
New Jersey Share Program Income		23,660.00	23,660.00	
Newark Access Variable Message Signage System		359,960.00	359,960.00	
Pedestrian Safety Enforcement		14,000.00	14,000.00	
Personal Assistance Service Program		130,000.00	130,000.00	
Prosecutor LED Mental Health Diversion Program		150,000.00	150,000.00	
Respite Care Program		594,515.00	594,515.00	
Respite Care Program Income		34,517.00	34,517.00	
Right-to-Know		20,419.00	20,419.00	
Seniors Citizens and Disabled Residents Transportation Assistance Program:				
Auctioned Vehicles Program Income		10,831.00	10,831.00	
Sheriff's K-9 Unit		5,000.00	5,000.00	
Sexual Assault Response Team/Nurse Examiner		105,738.00	105,738.00	
Special Transportation Program Income		9,903.00	9,903.00	
Senior Farmers Market Nutrition Program		4,250.00	4,250.00	
South Orange Avenue and Glenview Road Intersection		5,297,593.00	5,297,593.00	
South Orange Avenue Traffic, Operations and Roadway Improvements		494,788.00	494,788.00	
Special Child Health Services:				
Early Intervention Services		1,206,712.00	1,206,712.00	
Case Management		279,659.00	279,659.00	
Program Income		5,520.00	5,520.00	
Subregional Transportation Planning Program		104,661.00	104,661.00	
Sunday Court Arraignment		70,000.00	70,000.00	
Super Storm Sandy Resiliency Efforts		92,065.00	92,065.00	
Supplemental Workforce Development Benefits		9,630.00	9,630.00	
Supportive Assistance for Individuals and Families		656,607.00	656,607.00	
Super Storm Sandy Medically Fragile Children		35,000.00	35,000.00	
Tenant Resource Center		93,210.00	93,210.00	
Universal Service Fund:				
Grant		37,696.00	37,696.00	
Administration		35,304.00	35,304.00	

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				
Urban Area Security Initiative		$ 259,548.00	$ 259,548.00	$
Violence Against Women		89,293.00	89,293.00	
West Side Park Community Center and Gym Improvements		490,000.00	490,000.00	
Work First New Jersey:				
Grant Program		100,000.00	100,000.00	
Needs Based Allotment		100,000.00	100,000.00	
Temporary Assistance for Needy Families		11,790,011.00	11,790,011.00	
Temporary Assistance for Needy Families		8,503,233.00	8,503,233.00	
Workforce Investment Act:				
Adult and Dislocated Worker		2,507,134.00	2,507,134.00	
Youth Allotments		1,142,342.00	1,142,342.00	
Workforce Learning Link Program		95,000.00	95,000.00	
Youth Symposium Career Exploration in New Jersey		32,244.00	32,244.00	
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	63,014,071.00	63,014,071.00	
Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items				
Capital Surplus	A-11	2,227,250.00	2,227,250.00	
Chapter XII Reimbursement	A-10	1,831,931.00	1,922,752.52	90,821.52
Revised Fees (P.L. 2001, C. 370):				
Surrogate	A-10	200,000.00	218,308.00	18,308.00
County Clerk		40,000.00		(40,000.00)
Register	A-10	1,820,000.00	1,434,702.60	(385,297.40)
Sheriff	A-10	600,000.00	904,470.72	304,470.72
Educational Center		560,000.00		(560,000.00)
Added and Omitted Taxes - Additional		950,000.00		(950,000.00)
Local Law Enforcement Assistance Component	A-10	4,500,000.00	2,000,000.00	(2,500,000.00)
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		12,729,181.00	8,707,483.84	(4,021,697.16)
Total Miscellaneous Revenue	A-1	380,475,673.00	383,090,224.45	2,614,551.45
Amount to be Raised by Taxation - County Purpose Tax	A-1	405,146,000.00	405,146,000.14	0.14
	A-3	$ 789,621,673.00	$ 792,236,224.59	$ 2,614,551.59

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		$1,043,198.03
Supplemental Nutrition Assistance Program Overtime Award		160,000.00
Sale of County Property		130,832.45
Garnishee Fees		13,465.56
Election Refunds		103,220.77
Movie and TV Site Rental		3,000.00
Insurance Claims		499,511.33
Miscellaneous		344,161.20
		2,297,389.34
Revenue Accounts Receivable		5,245,388.49
	A-2,10	$7,542,777.83

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	$ 873,490.00	$ 873,490.00	$ 839,401.40	$	$ 34,088.60	$
Other Expenses	78,732.00	78,732.00	54,048.58	4,908.01	19,775.41	
	952,222.00	952,222.00	893,449.98	4,908.01	53,864.01	
Office of the County Administrator:						
Salaries and Wages	611,435.00	611,435.00	575,184.20		36,250.80	
Other Expenses	5,800.00	5,800.00	4,303.84	1,077.69	418.47	
	617,235.00	617,235.00	579,488.04	1,077.69	36,669.27	
County Legislative Office:						
Board of Chosen Freeholders:						
Salaries and Wages	753,665.00	753,665.00	742,478.63		11,186.37	
Other Expenses	161,400.00	161,400.00	106,859.25	27,966.40	26,574.35	
	915,065.00	915,065.00	849,337.88	27,966.40	37,760.72	
Clerk and Other Legislative Functions:						
Salaries and Wages	681,748.00	681,748.00	649,402.54		32,345.46	
Other Expenses	180,625.00	180,625.00	110,505.32	45,916.54	24,203.14	
	862,373.00	862,373.00	759,907.86	45,916.54	56,548.60	
County Audit:						
Other Expenses	348,500.00	348,500.00		348,500.00		
Administration and Finance:						
Office of the Director:						
Salaries and Wages	190,000.00	194,410.00	194,404.94		5.06	
Office of Accounts and Control:						
Salaries and Wages	1,276,459.00	1,276,459.00	1,245,318.12		31,140.88	
Other Expenses	25,250.00	25,250.00	10,945.02	3,126.00	11,178.98	
	1,301,709.00	1,301,709.00	1,256,263.14	3,126.00	42,319.86	
Office of Management and Budget:						
Salaries and Wages	243,534.00	243,534.00	183,810.62		59,723.38	
Other Expenses	4,000.00	4,000.00	2,150.82	653.99	1,195.19	
	247,534.00	247,534.00	185,961.44	653.99	60,918.57	
Office of Data Processing:						
Other Expenses	170,000.00	170,000.00	139,303.59	4,909.79	25,786.62	

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	$ 907,952.00	$ 907,952.00	$ 871,146.66	$	$ 36,805.34	$
Other Expenses	214,475.00	214,475.00	84,140.33	129,566.23	768.44	
	1,122,427.00	1,122,427.00	955,286.99	129,566.23	37,573.78	
Office of Public Information:						
Salaries and Wages	89,700.00	89,700.00	88,718.06		981.94	
Other Expenses	57,000.00	57,000.00	46,179.51	5,863.10	4,957.39	
	146,700.00	146,700.00	134,897.57	5,863.10	5,939.33	
Office of Purchasing:						
Salaries and Wages	641,637.00	641,637.00	632,270.98		9,366.02	
Other Expenses	42,450.00	42,450.00	33,074.21	1,249.84	8,125.95	
	684,087.00	684,087.00	665,345.19	1,249.84	17,491.97	
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	294,728.00	294,728.00	287,065.32		7,662.68	
Other Expenses	2,680.00	2,680.00	1,444.27		1,235.73	
	297,408.00	297,408.00	288,509.59		8,898.41	
Expense of Bond Sale:						
Other Expenses	135,000.00	235,000.00	101,472.98	25,000.00	108,527.02	
Department of Law:						
County Counsel:						
Salaries and Wages	1,610,233.00	1,610,233.00	1,603,368.26		6,864.74	
Other Expenses	926,525.00	926,525.00	383,800.52	282,106.96	260,617.52	
	2,536,758.00	2,536,758.00	1,987,168.78	282,106.96	267,482.26	
Department of Public Works:						
Office of the Director:						
Salaries and Wages	237,629.00	237,956.00	237,955.20		0.80	
Other Expenses	2,800.00	2,800.00	2,258.52	120.00	421.48	
	240,429.00	240,756.00	240,213.72	120.00	422.28	

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	$ 2,670,240.00	$ 2,670,240.00	$ 2,637,915.23	$	$ 32,324.77	$
Other Expenses	5,958,235.00	5,958,235.00	4,859,442.18	743,349.98	355,442.84	
	8,628,475.00	8,628,475.00	7,497,357.41	743,349.98	387,767.61	
Division of Engineering:						
Salaries and Wages	387,991.00	408,406.00	397,778.49		10,627.51	
Other Expenses	4,500.00	4,500.00	3,738.37		761.63	
	392,491.00	412,906.00	401,516.86		11,389.14	
Division of Fleet Management:						
Salaries and Wages	457,634.00	498,734.00	487,931.39		10,802.61	
Other Expenses	712,575.00	762,575.00	671,916.50	63,476.08	27,182.42	
	1,170,209.00	1,261,309.00	1,159,847.89	63,476.08	37,985.03	
Division of Roads and Bridges:						
Salaries and Wages	2,793,110.00	2,818,110.00	2,802,390.95		15,719.05	
Other Expenses	7,243,650.00	7,243,650.00	4,713,471.17	1,924,644.26	605,534.57	
	10,036,760.00	10,061,760.00	7,515,862.12	1,924,644.26	621,253.62	
Division of Planning:						
Salaries and Wages	290,774.00	290,774.00	269,091.66		21,682.34	
Other Expenses	6,850.00	6,850.00	6,054.19	39.05	756.76	
	297,624.00	297,624.00	275,145.85	39.05	22,439.10	
County Register:						
Salaries and Wages	1,448,767.00	1,448,767.00	1,421,558.89		27,208.11	
Other Expenses	40,350.00	40,350.00	19,774.18	19,350.78	1,225.04	
	1,489,117.00	1,489,117.00	1,441,333.07	19,350.78	28,433.15	
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	62,000,000.00	62,000,000.00	57,637,065.44	410,229.62	3,952,704.94	
Health Benefit Waivers	850,000.00	945,000.00	943,515.83		1,484.17	
	62,850,000.00	62,945,000.00	58,580,581.27	410,229.62	3,954,189.11	
Liability:						
Other Expenses	1,900,000.00	2,040,000.00	1,982,221.08	26,967.00	30,811.92	
Workers' Compensation:						
Other Expenses	2,300,000.00	2,300,000.00	1,500,746.52		799,253.48	

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	$ 8,138,284.00	$ 8,188,284.00	$ 7,555,164.98	$ 256,187.80	$ 376,931.22	$
Central Kitchen:						
Other Expenses	7,140,000.00	7,140,000.00	6,000,798.15	705,701.56	433,500.29	
Prosecutor:						
Salaries and Wages	32,951,664.00	32,951,664.00	32,755,387.79		196,276.21	
Other Expenses	1,465,000.00	1,485,000.00	1,307,139.22	104,123.90	73,736.88	
	34,416,664.00	34,436,664.00	34,062,527.01	104,123.90	270,013.09	
Total - General Government	149,527,071.00	150,073,323.00	137,204,113.90	5,135,034.58	7,734,174.52	
JUDICIARY						
Surrogate:						
Salaries and Wages	843,755.00	843,755.00	798,939.43		44,815.57	
Other Expenses	26,500.00	26,500.00	22,599.34	2,286.22	1,614.44	
	870,255.00	870,255.00	821,538.77	2,286.22	46,430.01	
Total - Judiciary	870,255.00	870,255.00	821,538.77	2,286.22	46,430.01	
REGULATIONS						
Board of Taxation:						
Salaries and Wages	266,181.00	266,181.00	262,753.74		3,427.26	
Other Expenses	36,475.00	38,875.00	33,035.87	1,731.07	4,108.06	
	302,656.00	305,056.00	295,789.61	1,731.07	7,535.32	
Board of Elections:						
Salaries and Wages	448,364.00	464,714.00	447,499.79		17,214.21	
Other Expenses	1,286,551.00	1,286,551.00	1,175,605.43	51,501.49	59,444.08	
	1,734,915.00	1,751,265.00	1,623,105.22	51,501.49	76,658.29	
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages	1,347,302.00	1,347,302.00	1,243,563.71		103,738.29	
Other Expenses	379,100.00	429,100.00	298,268.07	60,038.66	70,793.27	
	1,726,402.00	1,776,402.00	1,541,831.78	60,038.66	174,531.56	

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	$ 31,000.00	$ 29,697.70	$	$ 1,302.30	$
Other Expenses	450,500.00	450,500.00	395,293.56	11,847.15	43,359.29	
	481,500.00	481,500.00	424,991.26	11,847.15	44,661.59	
Total - Regulations	4,245,473.00	4,314,223.00	3,885,717.87	125,118.37	303,386.76	
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages	1,122,473.00	1,122,473.00	1,082,727.11		39,745.89	
Other Expenses	17,000.00	17,000.00	14,300.21	879.00	1,820.79	
	1,139,473.00	1,139,473.00	1,097,027.32	879.00	41,566.68	
County Sheriff:						
Salaries and Wages	38,370,756.00	38,370,756.00	38,189,544.70		181,211.30	
Other Expenses	1,589,865.00	1,640,565.00	1,418,776.54	129,138.56	92,649.90	
	39,960,621.00	40,011,321.00	39,608,321.24	129,138.56	273,861.20	
Total - Constitutional Offices	41,100,094.00	41,150,794.00	40,705,348.56	130,017.56	315,427.88	
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages	63,211,961.00	63,211,961.00	62,241,297.01		970,663.99	
Other Expenses	47,695,350.00	46,025,068.00	36,397,708.79	5,425,874.95	4,201,484.26	
	110,907,311.00	109,237,029.00	98,639,005.80	5,425,874.95	5,172,148.25	
Division of Medical Examiner:						
Other Expenses	3,550,000.00	3,600,655.00	1,800,326.35		1,800,328.65	
Total - Correctional and Penal	114,457,311.00	112,837,684.00	100,439,332.15	5,425,874.95	6,972,476.90	
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages	422,973.00	537,973.00	431,217.05		106,755.95	
Other Expenses	3,225.00	3,225.00	579.81	19.57	2,625.62	
	426,198.00	541,198.00	431,796.86	19.57	109,381.57	
Division on Senior Services:						
Salaries and Wages	178,126.00	199,473.00	199,472.59		0.41	
Other Expenses	6,410.00	6,410.00	6,013.49	349.62	46.89	
	184,536.00	205,883.00	205,486.08	349.62	47.30	

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	$ 158,169.00	$ 162,513.00	$ 158,168.37	$	$ 4,344.63	$
Other Expenses	25,825.00	25,825.00	22,417.50	107.40	3,300.10	
	183,994.00	188,338.00	180,585.87	107.40	7,644.73	
Division of Youth Services:						
Salaries and Wages	11,296,762.00	11,096,762.00	11,065,969.31		30,792.69	
Other Expenses	4,860,640.00	4,860,640.00	4,132,186.64	594,076.56	134,376.80	
	16,157,402.00	15,957,402.00	15,198,155.95	594,076.56	165,169.49	
Division of Welfare:						
Salaries and Wages	45,462,756.00	45,462,756.00	44,584,748.36		878,007.64	
Other Expenses	33,549,418.00	33,549,418.00	31,239,646.88	466,037.42	1,843,733.70	
	79,012,174.00	79,012,174.00	75,824,395.24	466,037.42	2,721,741.34	
Purchased Services:						
Homemaker Services	2,000,000.00	2,000,000.00	1,785,435.03	214,564.97		
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
Families (TANF):						
County Share	2,504,169.00	2,504,169.00	1,356,539.11		1,147,629.89	
SSI:						
State Share	2,374,596.00	2,374,596.00	2,209,000.00		165,596.00	
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages	46,324.00	50,668.00	42,712.65		7,955.35	
Other Expenses	60,000.00	60,000.00	30,000.00		30,000.00	
	106,324.00	110,668.00	72,712.65		37,955.35	
Division of Hospital Center:						
Salaries and Wages	21,810,674.00	21,810,674.00	21,488,912.51		321,761.49	
Other Expenses	6,059,965.00	6,059,965.00	4,863,488.56	314,739.02	881,737.42	
	27,870,639.00	27,870,639.00	26,352,401.07	314,739.02	1,203,498.91	

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	$ 2,938,935.00	$ 2,938,935.00	$ 2,938,935.00	$	$	$
State Share	6,956,835.00	6,956,835.00	6,956,835.00			
	9,895,770.00	9,895,770.00	9,895,770.00			
Maintenance of Patients in State Institutions for Mentally Retarded:						
Other Expenses	52,709,489.00	52,709,489.00	52,709,489.00			
Other Institutions:						
Other Expenses	100,000.00	100,000.00	54,629.71		45,370.29	
New Jersey Bureau of Children's Services - Essex County:						
Public Assistance Grants and Refunds	14,590,546.00	14,590,546.00	14,590,546.00			
Total - Health and Welfare	208,115,837.00	208,060,872.00	200,866,942.57	1,589,894.56	5,604,034.87	
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages	381,490.00	381,490.00	366,937.14		14,552.86	
Other Expenses	7,821.00	7,821.00	6,282.40	915.67	622.93	
	389,311.00	389,311.00	373,219.54	915.67	15,175.79	
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	2,837,500.00		567,500.00	
	11,350,000.00	11,350,000.00	10,782,500.00		567,500.00	
Two Year Out-of-County Reimbursement:						
Other Expenses	250,000.00	250,000.00	155,835.06		94,164.94	
Total - Education	16,439,311.00	16,439,311.00	15,761,554.60	915.67	676,840.73	

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	$ 5,734,543.00	$ 6,318,683.00	$ 6,317,748.28	$	$ 934.72	$
Other Expenses	2,384,897.00	2,574,647.00	2,132,287.96	191,879.13	250,479.91	
	8,119,440.00	8,893,330.00	8,450,036.24	191,879.13	251,414.63	
Maintenance of Parks:						
Salaries and Wages	1,859,058.00	2,119,058.00	2,118,287.77		770.23	
Other Expenses	3,222,136.00	3,222,136.00	2,683,879.99	302,767.81	235,488.20	
	5,081,194.00	5,341,194.00	4,802,167.76	302,767.81	236,258.43	
Total - Recreation	13,200,634.00	14,234,524.00	13,252,204.00	494,646.94	487,673.06	
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	300,000.00	300,000.00	82,289.00	96,675.00	121,036.00	
National Association of County Officials:						
Other Expenses	31,183.00	31,183.00	27,368.83		3,814.17	
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	1,850,000.00	1,700,973.09		149,026.91	
Utility Expenses and Bulk Purchases:						
Utilities	18,842,977.00	18,842,977.00	15,967,875.11	1,215,251.28	1,659,850.61	
Landfill/Solid Waste Disposal Costs:						
Other Expenses	102,000.00	102,000.00	60,000.00	20,000.00	22,000.00	
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages	15,000.00	15,000.00	2,716.15		12,283.85	
Other Expenses	235,000.00	320,000.00	278,828.32	82.11	41,089.57	
Total - Unclassified	23,065,730.00	23,150,730.00	19,809,620.31	1,332,008.39	2,009,101.30	
Total Operations	571,021,716.00	571,131,716.00	532,746,372.73	14,235,797.24	24,149,546.03	
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	1,332,979.00	1,332,979.00	1,332,979.00			
Almost Home III	271,078.00	271,078.00	271,078.00			
Annual Transportation Grant	4,749,000.00	4,749,000.00	4,749,000.00			
Area Plan	7,099,008.00	7,099,008.00	7,099,008.00			

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:						
Bloomfield Avenue/Valley Road/Orange Avenue, Montclair	$ 130,000.00	$ 130,000.00	$ 130,000.00	$	$	$
Body Armor Replacement:						
Corrections	75,278.00	75,278.00	75,278.00			
Prosecutor	16,140.00	16,140.00	16,140.00			
Sheriff	48,106.00	48,106.00	48,106.00			
Youth Services	22,419.00	22,419.00	22,419.00			
Care Coordination Program Income	127,072.00	127,072.00	127,072.00			
Child Advocacy Unit	334,750.00	334,750.00	334,750.00			
Children's Inter-Agency Coordination Council	439,700.00	439,700.00	439,700.00			
Clean Communities	61,232.00	61,232.00	61,232.00			
Community Service Block Grant	959,147.00	959,147.00	959,147.00			
Comprehensive County Funding Allocation	1,576,931.00	1,576,931.00	1,576,931.00			
County Environmental Health Act	102,851.00	102,851.00	102,851.00			
County Office of Victim Witness Advocacy	581,549.00	581,549.00	581,549.00			
CWA Case Banking Equipment Grant	150,000.00	150,000.00	150,000.00			
Domestic Violence Assessment Center Program Income	755.00	755.00	755.00			
Drive Sober or Get Pulled Over 2014 Super Bowl Crack Down	4,000.00	4,000.00	4,000.00			
Eight Intersections (4 Irvington and 4 Newark)	2,659,204.00	2,659,204.00	2,659,204.00			
Essex County College Learning Links	15,000.00	15,000.00	15,000.00			
Essex County Job Access\Reverse Commute (JARC)	50,000.00	50,000.00	50,000.00			
Essex County One-Stop	19,820.00	19,820.00	19,820.00			
Family Court Program	240,293.00	240,293.00	240,293.00			
FY 2013 Emergency Management Agency Assistance	95,000.00	95,000.00	95,000.00			
FY 2014 Pedestrian Safety Enforcement	14,000.00	14,000.00	14,000.00			
FY 2014 Intellectual Property Program	393,587.00	393,587.00	393,587.00			
State Homeland Security Program	454,395.00	454,395.00	454,395.00			
Job Access and Reverse Commute	410,000.00	410,000.00	410,000.00			
Urban Area Security Initiative:						
Local Share	132,532.00	132,532.00	132,532.00			
State Share	127,016.00	127,016.00	127,016.00			
Local Arts Program	120,035.00	120,035.00	120,035.00			
General Operating Support	10,872.00	10,872.00	10,872.00			
General Education Development Testing Center:						
Program Income	27,340.00	27,340.00	27,340.00			
General Program Support:						
Summer Concert Series	14,754.00	14,754.00	14,754.00			
Green Acres Projects:						
Multi-Park Improvements	100,000.00	100,000.00	100,000.00			
Homeless Related Services	141,101.00	141,101.00	141,101.00			

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:						
Housing Opportunities for People with Aids	$ 370,000.00	$ 370,000.00	$ 370,000.00	$	$	$
Human Services Advisory Council	68,859.00	68,859.00	68,859.00			
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00			
Juvenile Detention Alternatives Initiative - Innovation Funding	120,000.00	120,000.00	120,000.00			
Lenape Trail, Two-Mile Walking Path	568,000.00	568,000.00	568,000.00			
Law Enforcement Assistance Component	34,339.00	34,339.00	34,339.00			
Law Enforcement and Programmatic Enhancement	650,000.00	650,000.00	650,000.00			
LIHEAP CWA Administration	55,219.00	55,219.00	55,219.00			
Low Income Home Energy Assistance Program (LIHEAP)	54,245.00	54,245.00	54,245.00			
Lyons Avenue Roadway Improvements	289,267.00	289,267.00	289,267.00			
Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	308,360.00	308,360.00	308,360.00			
Municipal Alliance to Prevent Alcoholism and Drug Abuse	1,260,091.00	1,260,091.00	1,260,091.00			
New Jersey Senior Citizen and Disabled Resident Transportation Program	1,316,700.00	1,316,700.00	1,316,700.00			
New Jersey Share Program Income	23,660.00	23,660.00	23,660.00			
Newark Access Variable Message Signage System	359,960.00	359,960.00	359,960.00			
Personal Assistance Service Program	130,000.00	130,000.00	130,000.00			
Prosecutor-Led Mental Health Diverison Program	150,000.00	150,000.00	150,000.00			
Respite Care Program	594,515.00	594,515.00	594,515.00			
Respite Care Program Income	34,517.00	34,517.00	34,517.00			
Right-to-Know	20,419.00	20,419.00	20,419.00			
Sandy SSBBG Medically Fragile Children 2015	35,000.00	35,000.00	35,000.00			
SCDRTAP - 2013 Special Transportation Program Income	9,903.00	9,903.00	9,903.00			
Sexual Assault Response Team/Nurse Examiner	105,738.00	105,738.00	105,738.00			
Auctioned Vehicles Program Income	10,831.00	10,831.00	10,831.00			
Senior Farmers Market Nutrition Program	4,250.00	4,250.00	4,250.00			
Sheriff's K-9 Unit	5,000.00	5,000.00	5,000.00			
Social Services for the Homeless	5,297,593.00	5,297,593.00	5,297,593.00			
South Orange Avenue Traffic, Operations and Roadway Improvements	494,788.00	494,788.00	494,788.00			
Special Child Health Services:						
Case Management	279,659.00	279,659.00	279,659.00			
Early Intervention Services	1,206,712.00	1,206,712.00	1,206,712.00			
Program Imcome	5,520.00	5,520.00	5,520.00			
Subregional Transportation Planning Program	104,661.00	104,661.00	104,661.00			
Substance Abuse Initiative Program	70,000.00	70,000.00	70,000.00			
Super Storm Sandy Resiliency Efforts	92,065.00	92,065.00	92,065.00			
Supplemental Workforce Development Benefits (Smart)	9,630.00	9,630.00	9,630.00			

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:						
Supportive Assistance for Individuals and Families	$ 656,607.00	$ 656,607.00	$ 656,607.00	$	$	$
Tenant Resource Center	93,210.00	93,210.00	93,210.00			
Universal Service Fund	35,304.00	35,304.00	35,304.00			
Universal Service Fund - CWA	37,696.00	37,696.00	37,696.00			
Violence Against Women Program	89,293.00	89,293.00	89,293.00			
West Side Park Community Center and Gym Improvements	490,000.00	490,000.00	490,000.00			
Work First New Jersey:						
Project I	8,503,233.00	8,503,233.00	8,503,233.00			
Adult and Dislocated Worker	2,507,134.00	2,507,134.00	2,507,134.00			
WorkFirst NJ (WFNJ)	100,000.00	100,000.00	100,000.00			
WorkFirst NJ (WFNJ) Needs Based Allotment	100,000.00	100,000.00	100,000.00			
WorkFirst NJ TANF	11,790,011.00	11,790,011.00	11,790,011.00			
Workforce Investment Act Youth Allotments (WIA)	1,142,342.00	1,142,342.00	1,142,342.00			
Workforce Learning Link Program	95,000.00	95,000.00	95,000.00			
Youth Symposium Career Exploration in NJ	32,244.00	32,244.00	32,244.00			
Total - State and Federal Programs Offset by Revenues	63,353,519.00	63,353,519.00	63,168,519.00		185,000.00	
Total Operations	634,375,235.00	634,485,235.00	595,914,891.73	14,235,797.24	24,334,546.03	
Contingent	64,852.00	64,852.00	7,457.93	15,550.00	41,844.07	
Total Operations Including Contingent	634,440,087.00	634,550,087.00	595,922,349.66	14,251,347.24	24,376,390.10	
Detail:						
Salaries and Wages	242,420,057.00	243,316,834.00	239,995,492.70		3,321,341.30	
Other Expenses	392,020,030.00	391,233,253.00	355,926,856.96	14,251,347.24	21,055,048.80	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	1,125,000.00	1,125,000.00	1,125,000.00			
A&F Office of the Director Capital - Equipment	300,000.00	300,000.00			300,000.00	
Parks and Recreation Capital - Equipment	350,000.00	350,000.00	341,782.00		8,218.00	
	1,775,000.00	1,775,000.00	1,466,782.00		308,218.00	
DEBT SERVICE						
Interest on Bonds:						
Park Bonds						
County College Bonds	5,915,000.00	5,915,000.00	5,915,000.00			
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,275,000.00	1,275,000.00	1,275,000.00			
Vocational School Bonds	1,645,000.00	1,645,000.00	1,645,000.00			
Other Bonds	18,037,500.00	18,037,500.00	18,037,500.00			
Employees' Retirement System Refunding Bonds	4,785,000.00	4,785,000.00	4,785,000.00			

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
DEBT SERVICE						
Interest on Bonds:						
County College Bonds	$ 2,002,711.00	$ 2,002,711.00	$ 2,002,710.43	$	$	$ 0.57
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	457,943.00	457,943.00	457,942.52			0.48
Vocational School Bonds	716,365.00	716,365.00	716,364.03			0.97
Other Bonds	7,874,637.00	7,874,637.00	7,772,534.68			102,102.32
Employees' Retirement System Refunding Bonds	4,107,895.00	4,107,895.00	4,107,894.75			0.25
Interest on Notes:						
Other Notes	1,378,300.00	1,323,757.00	1,129,384.56			194,372.44
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	61,080.00	61,080.00	61,078.42			1.58
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	24,214,000.00	24,240,000.00	24,240,000.00			
Interest	26,189,793.00	26,218,336.00	26,218,335.23			0.77
	98,660,224.00	98,660,224.00	98,363,744.62			296,479.38
DEFERRED CHARGES						
Prior Year's Bills	104,767.00	104,767.00	104,664.59	102.00		0.41
Emergency Authorizations	350,000.00	350,000.00	350,000.00			
	454,767.00	454,767.00	454,664.59	102.00		0.41
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of New Jersey	20,686,826.00	20,686,826.00	19,374,452.29		1,312,373.71	
Public Employees' Retirement System	11,524,769.00	11,524,769.00	10,398,026.81		1,126,742.19	
Social Security System (OASI)	16,400,000.00	16,400,000.00	15,821,808.75		578,191.25	
County Pension and Retirement Fund:						
R.S. 43:41 et seq.	125,000.00	125,000.00	84,656.79		40,343.21	
R.S. 43:8b-1 et seq.	135,000.00	135,000.00	134,516.46		483.54	
Defined Contribution Retirement Program	10,000.00	10,000.00	9,915.36		84.64	
Essex County Employees' Retirement System	3,500,000.00	3,500,000.00	3,500,000.00			
Terminal Leave	300,000.00	300,000.00	125,880.40		174,119.60	
Vacation Credit Due Deceased Employees (R.S. 11:24-1.2)	10,000.00					
Unemployment Compensation Insurance	1,500,000.00	1,500,000.00	744,644.96	1,900.00	753,455.04	
Total - Statutory Expenditures	54,191,595.00	54,181,595.00	50,193,901.82	1,900.00	3,985,793.18	
Judgments	100,000.00					
	$ 789,621,673.00	$ 789,621,673.00	$ 746,401,442.69	$ 14,253,349.24	$ 28,670,401.28	$ 296,479.79
Reference	A-2	Sheet #13	Sheet #13	A	A	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #13

	Ref.	Modified Budget	Paid or Charged
Budget as Adopted		$ 744,036,676.00	$
Appropriated by (N.J.S.A. 40A:4-87)		45,584,997.00	
		789,621,673.00	
Cash Disbursed	A-4		678,612,371.69
Emergency Authorization	A-12		350,000.00
Accounts Payable	A-14		3,300,000.00
Interfunds Payable	A-17		1,125,000.00
Reserve for Federal and State Grants	A-21		63,014,071.00
	Sheet #12	$ 789,621,673.00	$ 746,401,442.69
Analysis of Charges to Operations			
Paid or Charged	Above		$ 746,401,442.69
Reserved:			
Encumbered	Sheet #12	$ 14,253,349.24	
Unencumbered	Sheet #12	28,670,401.28	
			42,923,750.52
	A-1		$ 789,325,193.21

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

B

ASSETS	Ref.	Balance Dec. 31, 2014	Balance Dec. 31, 2013
Pension Trust Fund			
Cash - Checking	B-1	$ 2,104,932.47	$ 1,946,062.89
Other Accounts Receivable	B-5	15,361.82	16,038.32
		2,120,294.29	1,962,101.21
Other Trust Fund			
Cash - Checking	B-1	37,082,530.11	36,426,248.23
Grants Receivable	B-3	13,630,146.63	14,693,929.18
Taxes Receivable	B-4	51,824.57	83,277.11
Other Accounts Receivable	B-5	66,176.11	192,789.36
Interfunds Receivable	B-6	134,803.62	
		50,965,481.04	51,396,243.88
		$53,085,775.33	$53,358,345.09
LIABILITIES AND RESERVES			
Pension Trust Fund			
Interfunds Payable	B-7	$ 383.40	$ 291.77
Reserve for Employees' Retirement System	B-12	2,119,910.89	1,961,809.44
		2,120,294.29	1,962,101.21
Other Trust Fund			
Interfunds Payable	B-7		84,656.62
Payroll Deductions Payable	B-8	3,570,342.89	3,469,794.28
Due to U.S. Department of Housing and Urban Development	B-9	17,288.58	17,275.14
Bid Deposits	B-10	30,478.25	28,478.25
Security Deposits	B-11	22,000.00	22,000.00
Reserves for:			
Community Development Programs	B-13	15,621,269.55	17,181,767.86
State Unemployment Insurance Fund	B-14	1,898,611.07	1,537,302.55
Workers' Compensation Claims Fund	B-15	79,330.43	110,379.88
Dedicated Funds - Constitutional Offices	B-16	2,732,925.91	2,973,589.30
Law Enforcement Trust Funds	B-17	5,460,020.94	6,362,789.24
Federal Equitable Sharing Program	B-18	709,035.41	728,765.04
Parks, Recreational and Cultural Affairs Programs	B-19	793,816.83	755,272.10
Open Space Trust Fund	B-20	15,802,118.51	14,366,614.45
Other Trust Funds	B-21	4,228,242.67	3,757,559.17
		50,965,481.04	51,396,243.88
		$53,085,775.33	$53,358,345.09

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, 2014	Balance Dec. 31, 2013
Cash - Checking		$ 16,307,222.99	$ 37,270,604.19
Cash - Money Market		3,467,322.43	118,638.75
	C-2	19,774,545.42	37,389,242.94
Interfunds Receivable	C-5	100,000.00	
Grants Receivable	C-6	24,522,165.73	33,898,952.00
Loans Receivable	C-7	3,112.34	3,112.34
Fees Receivable	C-8	689,394.00	871,342.00
Deferred Charges to Future Taxation:			
Funded	C-9	311,805,086.39	314,391,601.76
Unfunded	C-10	92,013,952.14	95,924,981.97
		$ 448,908,256.02	$ 482,479,233.01
LIABILITIES, RESERVES AND FUND BALANCE			
Serial Bonds	C-20	$ 180,160,000.00	$ 187,720,000.00
Refunding Bonds	C-19	124,730,000.00	121,945,000.00
Bond Anticipation Notes	C-18	66,745,000.00	70,580,000.00
Loans Payable	C-17	6,915,086.39	4,726,601.76
Improvement Authorizations:			
Funded	C-11	10,658,611.54	6,210,556.13
Unfunded	C-11	27,084,254.68	62,287,390.02
Encumbered	C-11	29,772,507.96	21,895,994.81
Capital Improvement Fund	C-12	163,039.08	123,039.08
Interfunds Payable	C-13		2,670,799.14
Reserves for:			
Improvements	C-14	298,604.91	198,604.91
Loans Receivable	C-15	3,112.34	3,112.34
Capital Leasing Program:			
Appropriated:			
Encumbered	C-16	24,377.94	8,787.10
Unencumbered	C-16	111,121.55	369,007.13
Fund Balance	C-1	2,242,539.63	3,740,340.59
		$ 448,908,256.02	$ 482,479,233.01
Bonds and Notes Authorized but Not Issued	C-21	$ 25,268,952.14	$ 25,344,981.97

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, 2013	C		$ 3,740,340.59
Increased by:			
Premium on Sale of Bond Anticipation Notes		$ 391,125.70	
Premium on Sale of College Bonds		372,151.95	
	C-2		763,277.65
			4,503,618.24
Decreased by:			
State Share of Premium on County College Bonds	C-2	33,828.61	
Anticipated as Current Fund Revenue	C-13	2,227,250.00	
			2,261,078.61
Balance December 31, 2014	C		$ 2,242,539.63

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

D

	Balance Dec. 31, 2014	Balance Dec. 31, 2013
Land	$1,222,678,600.00	$1,222,678,600.00
Buildings	283,275,720.70	274,426,020.70
Vehicles and Other Equipment	44,443,100.00	44,902,479.71
	$1,550,397,420.70	$1,542,007,100.41
Investment in Capital Fixed Assets	$1,550,397,420.70	$1,542,007,100.41

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 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 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)*

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 three 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.

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, 2014, 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, 2014 was $190,390,720.07. 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
2014	$81,774,378,147.00	$ 0.5078	$ 0.0154
2013	84,691,466,370.00	0.4782	0.0153
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

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 Property Tax	Added and Omitted Taxes Under Chapter 397, P.L. 1941	Total Tax Levy	Cash Collections
2014	$ 405,146,000.14	$ 1,661,699.49	$ 406,807,699.63	$ 407,681,136.22
2013	398,569,300.10	2,535,136.08	401,104,436.18	399,468,031.97
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

Cash collections include taxes unpaid in prior years.

4. FUND BALANCE APPROPRIATED

Year	Balance December 31	Utilized in Budget of Succeeding Year
2014	$ 63,696,613.94	$ 11,300,000.00
2013	47,957,037.03	4,000,000.00
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

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 are 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.

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

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.

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.

- 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 2013, the member contribution rates increased in July 2013. 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.

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

Police and Firemen's Retirement System: (Continued)

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.

Significant Legislation

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

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

- The annual benefit under special retirement for new PFRS 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 perceent for each year of creditable service over 25 years but not to exceed 30 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.

Contributions Required and Made

Contributions made by employees for PERS and PFRS are currently 6.92% 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
2014	$ 10,398,026.81	$ 9,832,213.33	$ 19,374,452.29	$ 8,393,388.63
2013	10,090,440.00	8,438,085.46	18,517,250.00	8,235,892.65
2012	9,844,809.00	9,212,282.60	18,530,258.00	8,301,649.90

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
2014	$ 4,104.39
2013	4,313.43
2012	4,261.09

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 2014, the sum of $395,917.12 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.

7. *DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)*

***Description of System* (Continued)**

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.

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 2014 there were two officials enrolled in the DCRP. Contributions to the plan for the past two (3) years are as follows:

Year	County	Employees
2014	$ 9,915.36	$ 18,178.18
2013	5,711.64	9,691.95
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:2-8.1, 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 legal 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.

8. *COUNTY DEBT (Continued)*

Summary of County Debt (Excluding Current Debt)

	Year 2014	Year 2013	Year 2012
Issued:			
Bonds and Notes	$ 246,905,000.00	$ 258,300,000.00	$ 265,725,000.00
Refunding Bonds	124,730,000.00	121,945,000.00	110,780,000.00
Loans Payable	6,915,086.39	4,726,601.76	4,736,790.09
Authorized but Not Issued:			
Bonds and Notes:			
General	25,268,952.14	25,344,981.97	23,483,534.40
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding (40:37A-80)	494,035,000.00	525,265,000.00	557,475,000.00
Bonds, Bond Anticipation Notes and Loans Issued	8,500,000.00	9,065,000.00	12,085,000.00
Essex County Utilities Authority:			
Bonds Issued	57,475,000.00	63,315,000.00	68,930,000.00
Notes Issued	5,625,000.00	6,250,000.00	6,250,000.00
	$ 969,454,038.53	$ 1,014,211,583.73	$ 1,049,465,324.49

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 0.399%:

	Gross Debt	Deductions	Net Debt
General Debt	$ 969,454,038.53	$ 640,030,000.00	$ 329,424,038.53

8. *COUNTY DEBT (Continued)*

Summary of Statutory Debt Condition - Annual Debt Statement (Continued)

	Deductions
Deductions:	
Lease Revenue and Lease Revenue Refunding Bonds and Bond Anticipation Notes Issued by the Essex County Improvement Authority	$ 494,035,000.00
Bonds and Loans Issued and Authorized but Not Issued by the Essex County Improvement Authority	8,500,000.00
Capital Projects for the County College - Chapter 12 State Aid	13,210,000.00
Pension Refunding Bonds	54,040,000.00
Bonds and Notes Issued by Essex County Utilities Authority	63,100,000.00
Other Deductions:	
Open Space Trust	6,965,000.00
Police Academy	180,000.00
	$ 640,030,000.00

Net Debt, $329,424,038.53 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, $82,480,496,059.00 equals 0.399%.

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

Borrowing Power - 2% of Equalized Valuation Basis	$ 1,649,609,921.18
Net Debt	329,424,038.53
Remaining Borrowing Power	$ 1,320,185,882.65

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

8. COUNTY DEBT (Continued)

As of December 31, 2014, the County's long-term debt is as follows:

General Obligation Bonds

$67,200,000, 2004 Bonds due in an annual installment of $5,025,000 in October 2015, interest at 4.00%.	$ 5,025,000.00
$83,510,000, 2005 Bonds due in an annual installment of $2,060,000 in May 2015, interest at 5.00%.	2,060,000.00
$60,250,000, 2010A Bonds due in annual installments of $275,000 to $15,200,000 through August 2025, interest at 5.00%.	51,175,000.00
$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
$20,400,000, 2014 Bonds due in annual installments of $1,075,000 to $2,150,000 through September 2029, interest at 1.50% to 3.00%.	20,400,000.00
	$ 116,210,000.00

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

County College and Vocational School Bonds

$14,500,000, 2004 Bonds due in an annual installment of $1,320,000 in October 2015, interest at 4.00%	$ 1,320,000.00
$4,000,000, 2004 Bonds due in annual installments of $300,000 to $350,000 through October 2019, interest at 3.50% to 4.00%.	1,615,000.00
$2,600,000, 2004 Vocational School Bonds due in an annual installment of $175,000 in October 2015, interest at 3.50%	175,000.00
$10,732,320, 2007 Vocational School Bonds due in annual installments of $1,065,000 to $1,165,000 through December 2022, interest at 4.00% to 4.25%.	9,020,000.00
$9,000,000, 2008A County College Bonds due in annual installments of $570,000 to $780,000 through March 2023, interest at 3.50% to 5.00%.	6,025,000.00
$9,000,000, 2008B County College Bonds due in annual installments of $570,000 to $780,000 through March 2023, interest at 3.50% to 5.00%.	6,025,000.00
$3,200,000, 2010 Vocational School Bonds due in annual installments of $195,000 to $265,000 through August 2025, interest at 5.00%.	2,465,000.00

8. COUNTY DEBT (Continued)

***County College and Vocational School Bonds* (Continued)**

$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%.	$ 13,565,000.00
$1,176,500, 2010D County College Bonds due in annual installments of $70,000 to $100,000 through August 2025, interest at 5.00%.	910,000.00
$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%.	1,000,000.00
$1,250,000, 2012B County College Bonds due in annual installments of $125,000 through September 2022, interest at 2.00% to 4.00%.	1,000,000.00
$4,000,000, 2013A County Vocational School Bonds due in annual installments of $215,000 to $345,000 through September 2028, interest at 3.00% to 4.00%.	3,780,000.00
$750,000, 2013B County College Bonds due in annual installments of $75,000 through September 2023, interest at 3.00% to 3.25%.	675,000.00
$750,000, 2013C County College Bonds due in annual installments of $75,000 through September 2023, interest at 3.00% to 3.25%.	675,000.00
$2,100,000, 2014 Vocational School Bonds due in annual installments of $110,000 to $220,000.00 through September 2029, interest at 1.50% to 3.00%.	2,100,000.00
$2,500,000, 2014 County College Bonds due in annual installments of $250,000 through September 2024, interest at 1.50% to 3.00%.	2,500,000.00
$2,500,000, 2014 County College Bonds due in annual installments of $250,000 through September 2024, interest at 1.50% to 3.00%.	2,500,000.00
	$ 63,950,000.00

8. COUNTY DEBT (Continued)

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 $615,000 to $6,625,000 through April 2033, interest at 4.75% to 4.95%. The bonds are not subject to optional redemption.	54,040,000.00
$80,100,000, 2005 Bonds due in annual installments of $4,110,000 to $6,115,000 through June 2016, interest at 5.00%.	10,225,000.00
$32,635,000, 2008C Bonds due in annual installments of $3,710,000 to $3,880,000 through December 2017, interest at 6.00%.	11,315,000.00
$2,360,000, 2011A Bonds due in an annual installment of $485,000 in June 2015, interest at 4.00%.	485,000.00
$10,495,000, 2011B Bonds due in annual installments of $45,000 to $2,235,000 through June 2017, interest at 4.00%.	4,430,000.00
$980,000, 2011C Bonds due in annual installments of $160,000 to $165,000 through June 2017, interest at 4.00%.	485,000.00
$20,395,000, 2013A Bonds due in annual installments of $4,800,000 to $5,400,000 through October 2019, interest at 4.00% to 5.00%.	20,395,000.00
$2,640,000, 2013B County College Bonds due in annual installments of $1,295,000 to $1,345,000 through October 2017, interest at 4.00%.	2,640,000.00
$1,015000, 2013C County College Vocational School Bonds due in annual installments of $195,000 to $210,000 through October 2020, interest at 2.00%.	1,015,000.00
$16,200,000, 2014 Bonds due in annual installments of $2,030,000 to $2,625,000 through May 2022, interest at 4.00%.	16,200,000.00
	$ 124,730,000.00

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

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

Year	General Serial Bonds		Refunding Bonds		ECIA Loan Program		Total
	Principal	Interest	Principal	Interest	Principal	Interest (1)	
2015	$ 19,735,000.00	$ 10,038,272.32	$ 13,255,000.00	$ 6,008,778.75	$ 965,500.00	$ 212,585.00	$ 50,215,136.07
2016	11,130,000.00	7,544,708.78	19,375,000.00	5,350,597.50	965,500.00	203,292.50	44,569,098.78
2017	11,185,000.00	7,071,008.78	13,830,000.00	4,596,791.25	818,000.00	194,000.00	37,694,800.03
2018	12,645,000.00	6,594,858.78	8,980,000.00	3,957,447.50	818,000.00	194,000.00	33,189,306.28
2019	11,380,000.00	6,078,315.02	13,085,000.00	3,582,828.75	818,000.00	147,000.00	35,091,143.77
2020	10,875,000.00	5,596,340.02	4,625,000.00	2,593,278.75	285,000.00	100,000.00	24,074,618.77
2021	10,725,000.00	5,123,527.52	4,885,000.00	2,386,672.50	285,000.00	100,000.00	23,505,200.02
2022	11,085,000.00	4,680,865.02	4,075,000.00	2,193,147.50	285,000.00	100,000.00	22,419,012.52
2023	25,915,000.00	4,221,110.00	1,740,000.00	2,064,885.00	285,000.00	100,000.00	34,325,995.00
2024	24,200,000.00	2,982,895.00	2,060,000.00	1,972,575.00	285,000.00	100,000.00	31,600,470.00
2025	23,635,000.00	1,620,057.50	2,410,000.00	1,861,942.50	285,000.00	50,000.00	29,862,000.00
2026	1,900,000.00	231,475.00	2,795,000.00	1,733,118.75			6,659,593.75
2027	1,965,000.00	179,250.00	3,215,000.00	1,584,371.25			6,943,621.25
2028	2,040,000.00	117,000.00	3,670,000.00	1,413,967.50			7,240,967.50
2029	1,745,000.00	52,350.00	4,165,000.00	1,220,051.25			7,182,401.25
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
	$ 180,160,000.00	$ 62,132,033.74	$ 124,730,000.00	$ 44,912,417.50	$ 6,095,000.00	$ 1,500,877.50	$ 419,530,328.74

Note:

(1) Interest is determined by the Trustee and is estimated for purposes of this schedule.

8. *COUNTY DEBT (Continued)*

New Jersey Department of Environmental Protection

Loan agreements were entered into by the County of Essex with the New Jersey Department of Environmental Protection for the purpose of restoration of the Verona Park Lake and Diamond Mill Dams at an interest rate of 2.0%.

The following are schedules of annual principal and interest payments for the restoration of the Verona Lake and Diamond Mill Dams as of December 31, 2014:

Loan 1:

Verona Lake Dam Restoration

Year	Total	Principal	Interest
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
	$ 449,408.64	$ 392,144.13	$ 57,264.51

8. *COUNTY DEBT (Continued)*

New Jersey Department of Environmental Protection (Continued)

Loan 2:

Diamond Mill Dam Restoration

Year	Total	Principal	Interest
2015	$ 27,788.90	$ 19,326.21	$ 8,462.69
2016	27,788.90	19,714.66	8,074.24
2017	27,788.90	20,110.93	7,677.97
2018	27,788.90	20,515.16	7,273.74
2019	27,788.90	20,927.51	6,861.39
2020	27,788.90	21,348.15	6,440.75
2021	27,788.90	21,777.25	6,011.65
2022	27,788.90	22,214.98	5,573.92
2023	27,788.90	22,661.50	5,127.40
2024	27,788.90	23,116.99	4,671.91
2025	27,788.90	23,581.64	4,207.26
2026	27,788.90	24,055.64	3,733.26
2027	27,788.90	24,539.15	3,249.75
2028	27,788.90	25,032.39	2,756.51
2029	27,788.90	25,535.54	2,253.36
2030	27,788.90	26,048.80	1,740.10
2031	27,788.90	26,572.38	1,216.52
2032	27,788.90	27,106.49	682.41
2033	13,894.46	13,756.89	137.57
	$ 514,094.66	$ 427,942.26	$ 86,152.40

Essex County Improvement Authority Pooled Governmental Loan Program

Certain ECIA Pooled Governmental Loan Program debt was reported in the 2013 and prior financial statements as General Serial Bonds. This debt has been reclassified in the 2014 financial statements as Loans Payable and the comparative 2013 financial statements and the 2012 and 2013 comparative debt information has been revised to reflect such reclassifications.

The following loan agreements were reclassified from General Serial Bonds:

Date of Issue	Original Issue	Year 2012	Year 2013
09/18/96	$ 2,950,000.00	$ 590,000.00	$ 442,500.00
06/03/10	4,275,000.00	3,705,000.00	3,420,000.00
		$ 4,295,000.00	$ 3,862,500.00

Loan agreements were entered into by the County of Essex with the Essex County Improvement Authority for General Improvements at various interest rates.

8. COUNTY DEBT (Continued)

Essex County Improvement Authority Pooled Governmental Loan Program

The following are schedules of annual principal and interest payments for 1986 Pooled Governmental Loan Program as of December 31, 2014:

Description	Date of Loan	Amount of Original Loan	Maturities of Loans Outstanding Dec. 31, 2014 Date	Amount	Interest Rate	Balance Dec. 31, 2014
Essex County Improvement Authority - General Improvements	09-18-96	$ 2,950,000.00	07-01-2015/2016	$ 147,500.00	6.30% (1)	$ 295,000.00
Essex County Improvement Authority - General Improvements	06-03-10	4,275,000.00	07-01-2015	285,000.00	*	
			07-01-2016	285,000.00	*	
			07-01-2017	285,000.00	*	
			07-01-2018	285,000.00	*	
			07-01-2019	285,000.00	*	
			07-01-2020	285,000.00	*	
			07-01-2021	285,000.00	*	
			07-01-2022	285,000.00	*	
			07-01-2023	285,000.00	*	
			07-01-2024	285,000.00	*	
			07-01-2025	285,000.00	*	3,135,000.00
Essex County Improvement Authority - General Improvements	06-20-14	2,665,000.00	06-01-2015	533,000.00	*	
			06-01-2016	533,000.00	*	
			06-01-2017	533,000.00	*	
			06-01-2018	533,000.00	*	
			06-01-2019	533,000.00	*	2,665,000.00
						$ 6,095,000.00

(1) Estimated Interest Rate

*Variable Interest Rate

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, 2014
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	10-01-27	$ 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	4,610,000.00
General Obligation Lease Revenue Bonds, (Social Services Facilities Project) (Noncallable)	9-01-98	9-01-27	5,000,000.00	3,305,000.00
General Obligation Guaranteed Revenue Bonds, Series 1998A (New Jersey Performing Arts Center)	12-01-98	10-01-18	5,000,000.00	1,440,000.00
General Obligation Lease Revenue Bonds, Series 1998B (Riverbank Park Project) First Optional Call Date 9-01-08	12-01-98	9-01-18	4,500,000.00	1,735,000.00
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-30	188,565,000.00	93,240,000.00
Project Consolidation Revenue Bonds, Series 2006	9-16-05	12-15-24	41,865,000.00	27,265,000.00
Project Consolidation Revenue Bonds, Series 2005	8-24-05	12-15-27	11,515,000.00	8,300,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-29	14,420,000.00	10,785,000.00

8. COUNTY DEBT (Continued)

Lease Revenue Bonds (Continued)

Purpose	Date of Issue	Expiration Date	Principal Amount	Amount Outstanding Dec. 31, 2014
Project Consolidation Revenue Bonds, Series 2007	3-15-07	12-15-23	$ 235,845,000.00	$ 234,405,000.00
General Obligation Lease Revenue Refunding Bonds	10-10-12	10-01-17	10,510,000.00	7,955,000.00
Project Consolidation Revenue Bonds, Series 2013	12-18-13	12-15-20	52,540,000.00	41,240,000.00
Project Consolidation Revenue Bonds, Series 2014	10-01-14	10-01-22	58,255,000.00	58,255,000.00
			$ 648,240,000.00	$ 494,035,000.00

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
2015	$ 50,136,503.82	$ 25,690,000.00	$ 24,446,503.82
2016	52,849,790.06	29,265,000.00	23,584,790.06
2017	59,291,462.56	36,755,000.00	22,536,462.56
2018	61,046,622.56	40,185,000.00	20,861,622.56
2019	61,418,155.06	42,515,000.00	18,903,155.06
2020	71,296,815.06	54,560,000.00	16,736,815.06
2021	72,191,158.80	58,270,000.00	13,921,158.80
2022	73,188,415.04	62,285,000.00	10,903,415.04
2023	58,454,499.28	50,780,000.00	7,674,499.28
2024	23,196,323.78	18,120,000.00	5,076,323.78
2025	17,837,087.52	13,730,000.00	4,107,087.52
2026	16,753,941.26	13,385,000.00	3,368,941.26
2027	16,334,271.26	13,685,000.00	2,649,271.26
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
	$ 672,668,101.06	$ 494,035,000.00	$ 178,633,101.06

Bond Anticipation Notes

Outstanding Bond Anticipation Notes are summarized as follows:

	Interest Rate	Amount
General Capital	0.75%	$ 66,745,000.00

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

Notes Issued	Installments Due	Required as of May 1
2011	2014 - 2021	2022
2012	2015 - 2022	2023
2013	2016 - 2023	2024
2014	2017 - 2024	2025

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

Bonds and Notes Authorized but Not Issued

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

	Balance Dec. 31, 2014	Balance Dec. 31, 2013
General Capital Fund	$ 25,268,952.14	$ 25,344,981.97

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, 2014
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	$ 6,620,000.00
Airport Refunding Revenue Bonds, Series 2014	10-01-14	10-01-21	1,880,000.00	$ 245,000.00 to $ 295,000.00	2.00 - 3.00	1,880,000.00
			$ 10,470,000.00			$ 8,500,000.00

The County is required to pay the Debt Service on the above 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 $1,010,000 to $1,350,000 through October 2022, interest at 3.25% to 4.25%.	$ 9,410,000.00
$12,030,000, 2006 Series B Refunding Revenue Bonds due in annual installments of $805,000 to $1,175,000,000 through October 2022, interest at 5.27% to 5.58%.	7,815,000.00
$52,240,000, 2009 Refunding Revenue Bonds due in annual installments of $500,000 to $5,855,000 through April 2022, interest at 2.50% to 5.00%.	40,250,000.00
	57,475,000.00

Notes

$5,625,000 Water System Project Notes (Series 2014) due November 6, 2016, interest at 3.00%.	5,625,000.00
	$ 63,100,000.00

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, 2014, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

	Due from Other Funds	Due to Other Funds
Current Fund	$ 8,440,696.79	$ 234,803.62
Federal and State Grant Fund		8,440,313.39
Pension Trust Fund		383.40
Other Trust Fund	134,803.62	
General Capital Fund	100,000.00	
	$ 8,675,500.41	$ 8,675,500.41

10. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

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

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

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

Actuarial Valuations

As a sole or agent employer, the County of Essex has contracted with an actuary and received an actuarial certification regarding the plan in accordance with the requirements of GASB 45.

A full actuarial valuation was not performed for the 2014 fiscal year. As a result, the Annual Required Contribution (ARC), as reported, is based on the results of the most recent actuarial valuation that is within 24 months of the beginning of the year. For the January 1, 2014 through December 31, 2014 fiscal year, the County will rely on the ARC developed in the January 1, 2013 actuarial valuation.

The summary below presents the required disclosures for the 2014 Fiscal Year according to the accounting requirements of GASB 45 and summarizes the actuarial valuation results by the County's active and retired employee groups:

Unfunded Accrued Liability as of January 1, 2013	$ 490,147,078.00
Employer Contribution	$ 17,179,213.00
Annual OPEB Cost:	
Annual Required Contribution	$ 48,997,498.00
Interest on Net OPEB Obligation	11,261,809.00
Adjustment to Annual Required Contribution	(14,298,826.00)
Total Annual OPEB Cost	$ 45,960,481.00
Net OPEB Obligation:	
Net OPEB Obligations as of January 1, 2014	$ 225,236,176.00
Annual OPEB Cost	45,960,481.00
Annual Employer Contribution	(17,179,213.00)
Net OPEB Obligations December 31, 2014 (Estimated)	$ 254,017,444.00

10. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Other Information

Active Participants	3,197
Inactive Participants	1,091
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, AXA Equitable Life Insurance Company and MetLife 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, 2014 for possible catastrophic claims.

The County is liable for the first $1,000,000.00. Any claims in excess of $1,000,000.00 are covered to the extent of the State statutory limits.

Processing and payment of workers' compensation claims for 2014 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, 2014.

12. *RISK MANAGEMENT (Continued)*

Activity for the Workers' Compensation Trust Fund for the year 2014 is detailed as follows:

Balance December 31, 2013		$ 110,379.88
Increases:		
Budget Appropriation	$ 1,500,746.52	
Other	236,398.53	
		1,737,145.05
		1,847,524.93
Decreases:		
Claims	1,638,244.50	
Management Fees	129,950.00	
		1,768,194.50
Balance December 31, 2014		$ 79,330.43

Automobile:

The County is liable for the first $500,000.00. Any claims in excess of $500,000.00 per occurrence are covered to the sum of $7,000,000.00/$14,000,000.00 aggregate. 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, 2014 for possible catastrophic claims.

General Liability:

The County is liable for the first $500,000.00. Any claims in excess of $500,000.00 per occurrence are covered to the sum of $7,000,000.00/$14,000,000.00 aggregate. 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, 2014 for possible catastrophic claims.

Health Care Professionals (Malpractice):

The County is responsible for the first $250,000.00 of each medical incident. Any claims in excess of $250,000.00 per occurrence are covered to the sum of $1,000,000.00/$3,000,000.00 aggregate. A separate fund is not maintained and there was no reserve established at December 31, 2014 for possible catastrophic claims.

Health Benefits:

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

Processing and payment of fully-insured health benefit claims are administered by Aetna Company of New Jersey.

Individual stop loss coverage premiums are paid to the fully-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, 2014 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2014.

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 $13,177,888.69 computed internally at 2014 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2014 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 2014 County Budget does not include an appropriation for accrued benefits; however, benefits to be paid in 2014 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, 2014 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.

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. *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 ECUA maintains the Security Account with TD Bank in an amount of not less than $500,000.00, at all times, to be used in the event of a deficiency in payments by the ECUA to the Port Authority pursuant to the Waste Disposal Agreement.

All required service charge payments to the Port Authority by the ECUA are current to date.

In the event the amount on deposit in the ECUA's Security Account falls below $300,000.00, Essex County is under an obligation to replenish the Security Account pursuant to the terms of a Limited Deficiency Agreement, in the event that the ECUA is unable to do so.

f. *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.

13. *CONTINGENT LIABILITIES (Continued)*

g. Litigation

The County is continually confronted with various claims, lawsuits, administrative proceedings, etc. (collectively, the "matters") with varying levels of financial exposure to the County. The matters include, but are not limited to, administrative, contract, employment, constitutional, tort, negligence, intentional acts, etc. The status of each threatened, new and pending Matter is in constant flux as each matter progresses from its initial stages through to conclusion. The County vigorously defends all matters with both in-house and contracted legal counsel. Furthermore, the County has various policies of insurance (the "Insurance Policies"), which Insurance Policies may or may not cover the matters in whole or in part. No litigation is presently pending or threatened that, if decided unfavorable to the interest of the County, would materially and adversely affect its financial condition or operations.

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.

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.

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

Resolution/ Ordinance Number	Purpose
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, 2014.

15. *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.

16. *SUBSEQUENT EVENTS*

The County of Essex has evaluated subsequent events that occurred after the balance sheet date but before June 16, 2015. No items were determined to require disclosure.

17. *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, 2013	A		$ 93,438,930.78		$
Increased by Receipts:					
Petty Cash Funds	A-6	$ 11,800.00		$	
Taxes Receivable	A-8	407,681,136.22			
Revenue Accounts Receivable	A-10	315,100,583.53			
Interfunds Receivable	A-11	4,996,562.24			
Accounts Payable	A-14	462,795.00			
Prepaid Revenue	A-15	1,969,164.00			
Due to State of New Jersey	A-16	37,132,924.15			
Interfunds Payable	A-17	234,803.62		520,427.38	
Performance Bonds	A-18	774,153.06			
Miscellaneous Reserves	A-19	142,270.07			
Federal and State Grants Receivable	A-20			59,211,266.98	
County of Essex Matching Grant Funds	A-21			154,448.00	
Federal and State Grant Funds - Unappropriated	A-22			1,738,101.40	
			768,506,191.89		59,886,142.36
			861,945,122.67		59,886,142.36
Decreased by Disbursements:					
Prior Years' Revenue Refunds	A-1	176,716.90			
Budget Appropriations	A-3	678,612,371.69			
Petty Cash Funds	A-6	11,800.00			
Interfunds Receivable	A-11	553,141.32			
Appropriation Reserves	A-13	19,891,884.18			
Accounts Payable	A-14	491,864.29			
Due to State of New Jersey	A-16	37,132,924.15		1,711,152.90	
Interfunds Payable	A-17	1,125,000.00			
Performance Bonds	A-18	459,948.79			
Federal and State Grant Appropriations	A-21			59,913,090.86	
			738,455,651.32		61,624,243.76
Balance December 31, 2014	A		$ 123,489,471.35		$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2014

A-5

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Bank of America:			
Account #0001-4070-7457	$ 3,245,977.53	$ 3,245,977.53	$
City National Bank of NJ:			
Account #1426869	47,947.81		47,947.81
Account #1507753	15,147.03		15,147.03
Garden State Community Bank:			
Account #107000143	69,714.16	69,714.16	
Account #107000151	432.87	432.87	
Investors Bank:			
Account #0070990972	103,981.15	103,981.15	
PNC Bank:			
Account #80-1785-1107	1,200,005.04	1,200,005.04	
Account #81-0110-5799	3,500,148.63	3,500,148.63	
Account #80-0976-4783	93,551,491.54	93,551,491.54	
The Provident Bank:			
Account #833391360	23,946.02	23,946.02	
Account #605804485	3,914,541.28	3,914,541.28	
TD Bank, NA:			
Account #3451012626	8,340,897.42	8,340,897.42	
Account #4256686200	13,516,819.21	13,516,819.21	
Valley National Bank:			
Account #91102723	153,055.86	153,055.86	
Wells Fargo:			
Account #2110000102265	8,999.93	8,999.93	
	127,693,105.48	127,630,010.64	63,094.84
Plus: Deposits-in-Transit	7,630,108.97	7,630,108.97	
Transfers-in-Transit	7,326,587.11	7,326,587.11	
Other Adjustments	240,380.42	240,380.42	
	142,890,181.98	142,827,087.14	63,094.84
Less: Outstanding Checks	19,053,598.25	19,053,598.25	
Other Adjustments	347,112.38	347,109.51	2.87
	19,400,710.63	19,400,707.76	2.87
	$123,489,471.35	$123,426,379.38	$63,091.97

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, 2013	Balance Dec. 31, 2014
Essex County Clerk	$ 500.00	$ 500.00
Register of Deeds and Mortgages	50.00	50.00
Surrogate	800.00	800.00
Department of Parks, Recreation and Cultural Affairs	11,050.00	11,050.00
Essex County Correctional Facility	800.00	800.00
	$13,200.00	$13,200.00
Reference	A	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

TAXES RECEIVABLE

A-8

	Balance Dec. 31, 2013	2014 Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2014
Township of Belleville	$ 23,526.57	$ 14,238,862.08	$ 12,876.14	$ 14,262,388.65	$ 12,876.14
Township of Bloomfield	13,005.77	21,738,933.34	23,598.17	21,751,939.11	23,598.17
Borough of Caldwell	2,048.68	5,061,028.96	7,758.20	5,063,077.64	7,758.20
Township of Cedar Grove	13,579.03	11,239,077.52	15,838.37	11,252,656.55	15,838.37
City of East Orange	28,520.22	14,544,694.00	13,450.76	14,573,214.22	13,450.76
Borough of Essex Fells		3,696,590.46	10,758.82	3,696,590.46	10,758.82
Township of Fairfield	11,939.67	12,667,129.08	31,331.73	12,679,068.75	31,331.73
Borough of Glen Ridge	7,703.92	7,523,655.88	13,283.59	7,531,359.80	13,283.59
Township of Irvington	754.45	12,052,717.34	2,881.90	12,053,471.79	2,881.90
Township of Livingston	82,787.28	36,885,447.86	157,204.57	36,968,235.14	157,204.57
Township of Maplewood	29,244.67	16,763,020.98	26,727.54	16,792,265.65	26,727.54
Township of Millburn	153,336.82	43,603,452.52	418,397.64	43,756,789.34	418,397.64
Township of Montclair	70,875.12	32,854,093.70	78,863.50	32,924,968.82	78,863.50
City of Newark	1,831,626.42	65,840,225.62	506,143.23	67,671,852.04	506,143.23
Borough of North Caldwell	52,184.90	8,253,628.20	54,657.07	8,302,546.46	57,923.71
Township of Nutley	106,819.83	18,443,604.20	46,765.26	18,550,424.03	46,765.26
City of Orange Township	13,200.90	7,043,150.52	9,155.86	7,056,351.42	9,155.86
Borough of Roseland	20,025.64	8,826,139.06	63,566.82	8,846,164.70	63,566.82
Township of South Orange Village	9,188.25	12,657,928.66	15,408.40	12,667,116.91	15,408.40
Township of Verona	16,533.17	11,023,472.74	22,459.58	11,040,005.91	22,459.58
Township of West Caldwell	27,565.84	11,411,936.46	78,049.76	11,439,502.30	78,049.76
Township of West Orange	23,935.57	28,777,210.96	52,522.58	28,801,146.53	52,522.58
	$ 2,538,402.72	$ 405,146,000.14	$ 1,661,699.49	$ 407,681,136.22	$ 1,664,966.13
Reference	A	Reserve	Reserve	A-4,Below	A

	Ref.	
Added and Omitted Taxes:		
Budget Revenue	A-2	$ 2,535,136.08
County Purpose Tax	A-2	405,146,000.14
	Above	$ 407,681,136.22

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-9

	Ref.	
Balance December 31, 2013	A	$11,582.54
Increased by:		
Deposits - Net	Reserve	5,736.00
Balance December 31, 2014	A	$17,318.54

Analysis of Balance

	Account Number	
Administrative Office of the Courts:		
Prosecutor's Office	28400	$ 9,563.59
Prosecutor's Office	28325	5,836.50
Office of County Counsel	28300	1,918.45
		$17,318.54

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #1

	Ref.	Balance Dec. 31, 2013	Accruals	Collections	Balance Dec. 31, 2014
Local Revenue:					
County Clerk	A-2	$ 826.00	$ 214,806.20	$ 213,892.20	$ 1,740.00
Register of Deeds	A-2	2,937,323.50	6,162,853.81	7,585,942.03	1,514,235.28
County Surrogate	A-2	43,673.50	665,154.28	654,552.97	54,274.81
County Sheriff	A-2		1,250,611.17	1,250,611.17	
Essex County Parks	A-2		13,275,241.99	12,856,984.10	418,257.89
Interest on Investments and Deposits	A-2		29,243.98	29,243.98	
Hospital Center:					
State Share of Costs (Medicare/Medicaid)	A-2		4,839,553.14	4,473,042.48	366,510.66
Other Revenue (Mental Hospital)	A-2		88,828.63	88,828.63	
Division of Roads and Bridges:					
Road Openings	A-2		180,830.31	180,830.31	
Essex County Youth House	A-2		226,936.95	226,936.95	
Vending Machine Commissions	A-2		136,221.17	130,406.25	5,814.92
Essex County Division of Welfare:					
Medicaid Processing	A-2		845,781.62	845,781.62	
State and Federal Participation	A-2		44,759,201.00	44,759,201.00	
Miscellaneous	A-2		15,000,000.00	15,000,000.00	
Rents - County Property	A-2	126,200.14	1,538,672.88	1,555,675.00	109,198.02
Motor Vehicle Fines	A-2	371,332.80	3,904,132.03	4,129,987.53	145,477.30
Grants - Indirect Cost/Fringe Benefits	A-2		6,792,657.66	6,792,657.66	
Forfeited Recognizances	A-2		397,142.50	397,142.50	
Telephone Commissions	A-2	76,403.14	728,226.74	804,629.88	
Title IV-D Child Enforcement Program	A-2		1,956,400.33	1,956,400.33	
ECIA Parking	A-2	433,037.00		433,037.00	
School Board Elections	A-2		314,122.79	314,122.79	
CTP Debt Service Reimbursement	A-2		754,883.27	754,883.27	
Delaney Hall Drug Treatment Program	A-2		20,000,000.00	20,000,000.00	
Reimbursement for School Board Elections	A-2		589,625.00	589,625.00	
Open Space Debt Service Offset	A-2		1,295,202.95	1,295,202.95	
State Assumption Prosecutor	A-2		1,811,000.00	1,811,000.00	
Federal Inmate Housing	A-2		40,432,368.82	40,432,368.82	
Passaic County Youth Detention Agreement	A-2		4,073,164.10	4,073,164.10	
Build America Bond Interest Subsidy	A-2		911,203.61	911,203.61	
Inmate Co-Pay	A-2		327,598.33	263,015.78	64,582.55
Health Benefits Co-Pay	A-2		729,993.53	729,993.53	
Locked Unit East Orange General Hospital	A-2		180,565.00	167,835.00	12,730.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #2

	Ref.	Balance Dec. 31, 2013	Accruals	Collections	Balance Dec. 31, 2014
State Aid:					
Franchise Taxes on Life Insurance Companies	A-2	$	$ 5,600,000.00	$ 5,600,000.00	$
Essex County Vocational School - Debt Service Aid	A-2		495,271.00	495,271.00	
State of New Jersey - Reimbursement for Confinement of Prisoners	A-2	529.00	2,750,588.12	2,751,117.12	
SFEA Funds - Youth Detention	A-2		477,000.00	477,000.00	
Social and Welfare Services:					
Division of Youth and Family Services	A-2		14,590,546.00	14,590,546.00	
Supplemental Social Security Income	A-2		2,532,637.00	2,532,637.00	
Psychiatric Facilities (C. 73, P. L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		6,956,835.00	6,956,835.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-2		52,709,489.00	52,709,489.00	
State Patients in County Psychiatric Hospitals	A-2		39,464,817.14	39,464,817.14	
Reimbursement Piscataway Community Mental Health Center	A-2		4,845.00	4,845.00	
Other Items:					
Chapter XII Reimbursement	A-2		1,922,752.52	1,922,752.52	
Revised Fees (P.L. 2001, C. 370):					
Surrogate	A-2		218,308.00	218,308.00	
Register	A-2		1,434,702.60	1,434,702.60	
Sheriff	A-2		904,470.72	904,470.72	
Local Law Enforcement Assistance Component	A-2		2,000,000.00	2,000,000.00	
		3,989,325.08	306,474,485.89	307,770,989.54	2,692,821.43

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #3

	Ref.	Balance Dec. 31, 2013	Accruals	Collections	Balance Dec. 31, 2014
Miscellaneous Revenues Not Anticipated					
Elsewhere in the Budget:					
Interlocal Service Agreements:					
Essex County Utilities Authority:					
Indirect Costs		$ 415,982.43	$ 333,807.44	$ 535,457.00	$ 214,332.87
Host Fees		64,670.14	101,524.75	64,670.14	101,524.75
State of New Jersey:					
Prosecutor's Forfeiture Fund			1,819,424.43	1,819,424.43	
Local Aid Infrastructure Fund			1,500,000.00	1,500,000.00	
Public Work Fees			52,379.17	52,379.17	
Municipal Reimbursements - Street Lighting		75,748.75	7,450.38	4,212.01	78,987.12
Commissioner of Registration and Superintendent of Elections			770.00	770.00	
Planning Board			170,425.00	170,425.00	
Weights and Measures Fines			302,502.00	302,502.00	
Court Fines and Ordinances			4,629.50	4,629.50	
Prosecutor's Office			2,112.71	2,112.71	
Correction Facility:					
Locker Room Fees			7,093.25	7,093.25	
Other			20,494.24	20,494.24	
5% County Fee on Pilot Agreements - N.J.S.A. 40A:20-12		19,320.00	281,230.04	269,610.04	30,940.00
Gloucester County Inmate Housing		41,040.00	106,488.00	147,528.00	
Outside Employment of Off-Duty Sheriff's Officers:					
Administrative Fees			344,081.00	344,081.00	
		616,761.32	5,054,411.91	5,245,388.49	425,784.74
Other Miscellaneous			2,297,389.34	2,297,389.34	
	A-2a	616,761.32	7,351,801.25	7,542,777.83	425,784.74
		$ 4,606,086.40	$ 313,826,287.14	$ 315,313,767.37	$ 3,118,606.17
	Reference	A	Reserve	Sheet #4	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #4

	Ref.	Collections
Collections	A-4	$315,100,583.53
Interfunds Receivable	A-11	13,948.11
Prepaid Revenue Applied	A-15	193,500.00
Performance Bond Interest Applied	A-18	852.46
Miscellaneous Reserves Applied	A-19	4,883.27
	Sheet #3	$315,313,767.37

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE

A-11

	Balance Dec. 31, 2013	Increase	Decrease	Balance Dec. 31, 2014
Regular Fund				
Federal and State Grant Fund	$ 8,132,474.35	$ 1,065,403.46	$ 757,564.42	$ 8,440,313.39
Other Trust Fund	84,656.62		84,656.62	
Pension Trust Fund	291.77	899.56	807.93	383.40
General Capital Fund	2,670,799.14	2,240,298.55	4,911,097.69	
	10,888,221.88	3,306,601.57	5,754,126.66	8,440,696.79
Federal and State Grant Fund				
Current Fund		757,564.42	757,564.42	
	$ 10,888,221.88	$ 4,064,165.99	$ 6,511,691.08	$ 8,440,696.79
	A	Below	Below	A

	Ref.		
Regular Fund:			
Advances		$ 520,427.38	$
Grant Expenditures Paid by Current Fund in Error		32,713.94	
	A-4	553,141.32	
General Capital Fund Balance	A-2	2,227,250.00	
Grant Reserves Cancelled	A-1	512,262.14	
Settlements	A-4		4,996,562.24
Interest Earned on Investments	A-10	13,948.11	
Transfers from Interfunds Payable	A-17		757,564.42
Federal and State Grant Fund:			
Transfers to Interfunds Payable	A-17		757,564.42
Federal and State Grants Receivable Cancelled	A-20	757,564.42	
	Above	$ 4,064,165.99	$ 6,511,691.08

Analysis of Net Interfund Credit to Operations		
Balance December 31, 2013	Above	$10,888,221.88
Balance December 31, 2014	Above	8,440,696.79
Net Credit to Operations	A-1	$ 2,447,525.09

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEFERRED CHARGES

A-12

		Balance Dec. 31, 2013	Budget Appropriations
Emergency Authorization 40A:4-46: Group Insurance Plan for Employees - Health Benefit Waivers		$ 350,000.00	$ 350,000.00
	Reference	A	A-3

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #1

Appropriations	Balance Dec. 31, 2013 Encumbered	Balance Dec. 31, 2013 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	$	$ 5,064.07	$ 5,064.07	$	$	$ 5,064.07
Other Expenses	18,746.54	967.37	19,713.91	18,150.64	482.00	1,081.27
Office of the County Administrator:						
Salaries and Wages		2,098.44	2,098.44			2,098.44
Other Expenses	19.57	368.35	387.92	19.57		368.35
County Legislative Office:						
Board of Chosen Freeholders:						
Salaries and Wages		36,606.22	36,606.22			36,606.22
Other Expenses	41,375.31	7,085.34	48,460.65	10,769.28	30,606.03	7,085.34
Clerk and Other Legislative Functions:						
Salaries and Wages		16,932.70	16,932.70			16,932.70
Other Expenses	3,047.71	71,506.84	74,554.55	3,512.32		71,042.23
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		12,715.34	12,715.34			12,715.34
Office of Accounts and Control:						
Salaries and Wages		22,454.22	22,454.22			22,454.22
Other Expenses	1,305.99	2,408.66	3,714.65	1,410.99		2,303.66
Office of Management and Budget:						
Salaries and Wages		7,081.07	7,081.07			7,081.07
Other Expenses	320.64	56.77	377.41	320.64		56.77
Office of Data Processing:						
Other Expenses	9,886.55	12,359.35	22,245.90	6,789.01	3,097.54	12,359.35
Office of Human Resources:						
Salaries and Wages		663.27	663.27			663.27
Other Expenses	161,406.73	3,957.27	165,364.00	9,766.58	505.84	155,091.58

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #2

Appropriations	Balance Dec. 31, 2013 Encumbered	Balance Dec. 31, 2013 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Administration and Finance:						
Office of Public Information:						
Salaries and Wages	$	$ 2,164.94	$ 2,164.94	$	$	$ 2,164.94
Other Expenses	122.00	4,130.54	4,252.54	3,750.00	122.00	380.54
Office of Purchasing:						
Salaries and Wages		24,254.97	24,254.97			24,254.97
Other Expenses	678.28	3,258.95	3,937.23	996.28		2,940.95
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages		2,041.33	2,041.33			2,041.33
Other Expenses		886.62	886.62	50.00		836.62
Expense of Bond Sale:						
Other Expenses		7,163.95	7,163.95	359.58		6,804.37
Department of Law:						
County Counsel:						
Salaries and Wages		22,765.91	22,765.91			22,765.91
Other Expenses	227,339.92	189,693.33	417,033.25	93,350.76	10,862.53	312,819.96
Department of Public Works:						
Office of the Director:						
Salaries and Wages		1,932.94	1,932.94			1,932.94
Other Expenses	120.00	653.16	773.16	120.00		653.16
Division of Buildings and Grounds:						
Salaries and Wages		397.84	397.84			397.84
Other Expenses	451,244.75	550,359.05	1,001,603.80	473,841.13	30,950.37	496,812.30
Department of Public Works:						
Division of Engineering:						
Salaries and Wages		8,807.67	8,807.67			8,807.67
Other Expenses		2,310.77	2,310.77	1,833.00		477.77
Division of Fleet Management:						
Salaries and Wages		5,152.80	5,152.80			5,152.80
Other Expenses	40,186.86	120,531.68	160,718.54	143,269.45	17,318.68	130.41

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #3

Appropriations	Balance Dec. 31, 2013 Encumbered	Balance Dec. 31, 2013 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	$	$ 2.63	$ 2.63	$	$	$ 2.63
Other Expenses	1,659,348.60	581,376.23	2,240,724.83	2,064,464.47	26,084.53	150,175.83
Division of Planning:						
Salaries and Wages		1.80	1.80			1.80
Other Expenses	239.02	560.83	799.85	208.03	93.96	497.86
County Register:						
Salaries and Wages		81,307.18	81,307.18			81,307.18
Other Expenses	2,223.16	6,293.84	8,517.00	535.00	1,688.16	6,293.84
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	53,347.77	2,463,177.52	2,516,525.29	238,777.74		2,277,747.55
Health Benefit Waivers		90,588.16	90,588.16			90,588.16
Liability:						
Other Expenses		56,692.62	56,692.62			56,692.62
Worker's Compensation:						
Other Expenses		363,585.39	363,585.39	60,678.49		302,906.90
General Government Central Expense:						
Communications:						
Other Expenses	217,470.07	924,707.74	1,142,177.81	384,031.30	362.00	757,784.51
Central Kitchen:						
Other Expenses	225,364.75	294,342.29	519,707.04	401,719.78	190.09	117,797.17
Prosecutor:						
Salaries and Wages		419,964.19	419,964.19			419,964.19
Other Expenses	64,495.20	141,368.31	205,863.51	168,040.39	14,953.47	22,869.65
JUDICIARY						
Surrogate:						
Salaries and Wages		10,438.24	10,438.24			10,438.24
Other Expenses	4,065.46	1,201.23	5,266.69	3,583.50	1,012.00	671.19

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #4

Appropriations	Balance Dec. 31, 2013 Encumbered	Balance Dec. 31, 2013 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
REGULATIONS						
Board of Taxation:						
Salaries and Wages	$	$ 50.58	$ 50.58	$	$	$ 50.58
Other Expenses	396.26	2,272.16	2,668.42	396.26		2,272.16
Board of Elections:						
Salaries and Wages		24,287.86	24,287.86			24,287.86
Other Expenses	62,510.52	44,663.45	107,173.97	63,113.46		44,060.51
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages		163,922.50	163,922.50			163,922.50
Other Expenses	84,189.53	26.24	84,215.77	79,401.15	4,788.38	26.24
County Clerk Elections:						
Salaries and Wages		41.32	41.32			41.32
Other Expenses	9,876.55	27,326.70	37,203.25	36,576.55		626.70
County Clerk:						
Salaries and Wages		13,884.30	13,884.30			13,884.30
Other Expenses	362.50	785.36	1,147.86	362.50		785.36
County Sheriff:						
Salaries and Wages		132,004.65	82,004.65			82,004.65
Other Expenses	137,945.70	1,570.85	189,516.55	170,814.99	10,754.23	7,947.33
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages		85,742.23	85,742.23			85,742.23
Other Expenses	4,541,396.05	3,488,642.20	8,004,038.25	6,075,030.54	24,833.06	1,904,174.65
Division of Medical Examiner:						
Other Expenses	766,636.08	840,410.58	1,633,046.66	1,632,377.72		668.94
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages		81,072.39	81,072.39	3,715.98		77,356.41
Other Expenses		674.56	674.56	14.00		660.56

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #5

Appropriations	Balance Dec. 31, 2013 Encumbered	Balance Dec. 31, 2013 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	$	$ 142.54	$ 142.54	$	$	$ 142.54
Other Expenses	262.41	810.65	1,073.06	854.39		218.67
Division of Consumer and Constituent Services:						
Salaries and Wages		19,764.85	19,764.85	19,764.85		
Other Expenses	1,296.57	10,505.76	11,802.33	1,299.50	164.57	10,338.26
Division of Youth Services:						
Salaries and Wages		88,107.14	88,107.14	27,488.55		60,618.59
Other Expenses	196,230.55	18,683.44	214,913.99	97,136.62	15,743.07	102,034.30
Division of Welfare:						
Salaries and Wages		683,984.53	683,984.53			683,984.53
Other Expenses	337,598.04	1,923,005.34	2,260,603.38	860,141.76	27,475.50	1,372,986.12
Purchased Services:						
Homemaker Services	404,338.06		404,338.06	383,568.50		20,769.56
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
County Share	43,500.00	15,000.00	58,500.00	56,887.44		1,612.56
SSI:						
State Share		822,366.72	822,366.72	2,167.00		820,199.72
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages		0.32	0.32			0.32
Other Expenses		30,000.00	30,000.00	30,000.00		
Division of Hospital Center:						
Salaries and Wages		122,348.86	122,348.86			122,348.86
Other Expenses	615,632.86	713,673.97	1,329,306.83	719,543.33	183,213.24	426,550.26
Other Institutions:						
Other Expenses		72,170.89	72,170.89	43,650.00		28,520.89

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #6

Appropriations	Balance Dec. 31, 2013 Encumbered	Balance Dec. 31, 2013 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages	$	$ 760.19	$ 760.19	$	$	$ 760.19
Other Expenses		1,511.70	1,511.70			1,511.70
County College:						
July - December		567,500.00	567,500.00	567,500.00		
Two Year Out-of-County Reimbursement:						
Other Expenses		58,176.70	58,176.70	40,019.87		18,156.83
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages		11,012.11	11,012.11			11,012.11
Other Expenses	222,733.40	200,554.64	423,288.04	216,769.79	46,073.12	160,445.13
Maintenance of Parks:						
Salaries and Wages		35,326.27	35,326.27			35,326.27
Other Expenses	195,301.78	125,486.81	320,788.59	251,568.95	8,933.75	60,285.89
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	135,425.00	116,401.50	251,826.50	43,250.00	92,175.00	116,401.50
National Association of County Officials:						
Other Expenses		16,845.00	16,845.00			16,845.00
Special Employee Development Fund:						
Other Expenses		0.19	0.19			0.19
Settlement of Suits:						
Other Expenses		754,412.71	754,412.71	566,163.01		188,249.70
Utility Expenses and Bulk Purchases:						
Utilities	2,403,974.29	2,033,382.69	4,437,356.98	3,201,368.68	428,888.77	807,099.53
Landfill/Solid Waste Disposal Costs:						
Other Expenses		750.42	750.42			750.42
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages		52,634.89	52,634.89			52,634.89
Other Expenses		36,232.86	36,232.86			36,232.86
Special Primary Election - U.S. Senate:						
Salaries and Wages		84,269.43	84,269.43			84,269.43
Other Expenses		119,949.86	119,949.86	14,932.36	587.41	104,430.09
STATE AND FEDERAL PROGRAMS						
Matching Grant Funds		179,934.00	179,934.00			179,934.00
Contingent	7,274.58	4,038.82	11,313.40	7,274.58		4,038.82

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #7

Appropriations	Balance Dec. 31, 2013 Encumbered	Balance Dec. 31, 2013 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
DEFERRED CHARGES						
Prior Year's Bills	$ 28,298.33	$	$ 28,298.33	$	$ 28,298.33	$
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of New Jersey		0.91	0.91			0.91
Public Employees' Retirement System		0.06	0.06			0.06
Social Security System (FICA)		465,337.30	465,337.30	2,884.64		462,452.66
County Pension and Retirement Fund:						
R.S. 43:41 et seq.		50,575.03	50,575.03			50,575.03
R.S. 43:8B-1 et seq.		11,622.29	11,622.29			11,622.29
Defined Contribution Retirement Program		4,288.36	4,288.36	3,554.43		733.93
Terminal Leave		146,431.67	146,431.67			146,431.67
Vacation Credit Due Deceased Employees (R.S. 11:24-1.2)		10,000.00	10,000.00			10,000.00
Unemployment Compensation Insurance		492,930.23	492,930.23	285,719.85		207,210.38
	$ 13,726,033.94	$ 21,592,749.51	$ 35,318,783.45	$ 19,891,884.18	$ 1,062,532.63	$ 14,364,366.64
Reference	A	A		A-4	A-14	A-1

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-14

	Ref.		
Balance December 31, 2013	A		$ 9,062,199.03
Increased by:			
Budget Appropriations	A-3	$3,300,000.00	
Collections	A-4	462,795.00	
Appropriation Reserves	A-13	1,062,532.63	
			4,825,327.63
			13,887,526.66
Decreased by:			
Cancelled	A-1	438,672.98	
Payments	A-4	491,864.29	
			930,537.27
Balance December 31, 2014	A		$12,956,989.39

Analysis of Balance

Budget Year	
2014	$ 3,762,795.00
2013	5,162,532.63
2012	3,542,886.52
2011	488,775.24
	$12,956,989.39

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PREPAID REVENUE

A-15

	Ref.	
Balance December 31, 2013	A	$ 193,500.00
Increased by:		
Collections	A-4	1,969,164.00
		2,162,664.00
Decreased by:		
Applied to Revenue	A-10	193,500.00
Balance December 31, 2014	A	$1,969,164.00

Analysis of Balance

Federal Inmate Housing	$1,969,164.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-16

	Ref.	Current Fund	Federal and State Grant Fund
Increased by:			
Register of Deeds and Mortgages:			
Realty Transfer Fees		$35,044,619.15	$
Division of Archive and Records Management		2,088,305.00	
	A-4,20	37,132,924.15	722,000.00
Unexpended Grant Funds Cancelled	A-21		989,152.90
		37,132,924.15	1,711,152.90
Decreased by:			
Payments	A-4	37,132,924.15	1,711,152.90
		$ -	$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE

A-17

	Balance Dec. 31, 2013	Increase	Decrease	Balance Dec. 31, 2014
Regular Fund				
Federal and State Grant Fund	$	$ 757,564.42	$ 757,564.42	$
Other Trust Fund		134,803.62		134,803.62
General Capital Fund		1,225,000.00	1,125,000.00	100,000.00
		2,117,368.04	1,882,564.42	234,803.62
Federal and State Grant Fund				
Regular Fund	8,132,474.35	1,065,403.46	757,564.42	8,440,313.39
	$ 8,132,474.35	$ 3,182,771.50	$ 2,640,128.84	$ 8,675,117.01
Reference	A	Below	Below	A

	Ref.		
Regular Fund:			
Federal and State Grants Receivable Cancelled	A-1	$ 757,564.42	
Budget Appropriations	A-3	1,125,000.00	
Monies Deposited in Current Fund in Error:			
General Trust Fund		134,803.62	
General Capital Fund		100,000.00	
Settlements	A-4	234,803.62	$ 1,125,000.00
Transfers to Interfunds Receivable	A-11		757,564.42
Federal and State Grant Fund:			
Transfers from Interfunds Receivable	A-11		757,564.42
Grant Reserves Cancelled	A-21	512,262.14	
Grant Expenditures Paid by Current Fund	A-21	32,713.94	
Advances	A-4	520,427.38	
	Above	$ 3,182,771.50	$ 2,640,128.84

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR PERFORMANCE BONDS
DEPARTMENT OF PUBLIC WORKS

A-18

	Ref.		
Balance December 31, 2013	A		$1,260,580.61
Increased by:			
Collections:			
Road Opening Deposits		$ 773,750.00	
Interest		403.06	
	A-4		774,153.06
			2,034,733.67
Decreased by:			
Refunds:			
Performance Bonds		458,790.00	
Interest		1,158.79	
	A-4	459,948.79	
Interest Applied to Revenue	A-10	852.46	
			460,801.25
Balance December 31, 2014:			
Performance Bonds		1,566,075.00	
Interest		7,857.42	
	A		$1,573,932.42

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-19

	Balance Dec. 31, 2013	Collections	Applied to Revenue	Balance Dec. 31, 2014
N.J. Department of Transportation - Capital Transportation Program:				
Interest Earned on Program Funds	$ 5,970.84	$ 4,384.30	$4,883.27	$ 5,471.87
U.S. Department of Justice:				
Local Law Enforcement Block Grants:				
Interest Earned on Program Funds	7.53	0.01		7.54
Megan's Law Grant:				
Interest on Program Funds	4,052.29	20.44		4,072.73
Other		137,865.32		137,865.32
	$ 10,030.66	$142,270.07	$4,883.27	$147,417.46
Reference	A	A-4	A-10	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #1

	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
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	161,538.95					161,538.95
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
Fiscal Year 2005:						
Green Acres Projects:						
Glenfield Park	48,119.50					48,119.50
Independence Park	35,340.58					35,340.58
Multi-Parks Improvements	11,053.45					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	204,414.15					204,414.15
Fiscal Year 2006:						
New Jersey Senior Citizen Disabled Transportation	59,164.06		59,164.06			
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

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #2

	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2007:						
New Jersey Senior Citizen Disabled Transportation	$ 121,592.89	$	$ 121,592.88	$	$ 0.01	$
Green Acres Projects:						
Branch Brook Park Alliance	90,349.60					90,349.60
Verona Park Improvements	30,205.20					30,205.20
Recreational Nature Trails Program:						
Project II	5,000.00					5,000.00
Historical Maps and Plans Storage	5,000.00					5,000.00
Department of Housing and Urban Development:						
EDI Special Purpose Grant:						
Project I	9,734.47					9,734.47
City of Newark:						
Central Avenue Improvements	1,150,045.17					1,150,045.17
Fiscal Year 2008:						
New Jersey Senior Citizen Disabled Transportation	144,532.22					144,532.22
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	
Annual Transportation Program	3,613.41		1,216.58			2,396.83
Homeland Security Program	134.86				134.86	
Urban Area Security Initiative	20,002.46					20,002.46
Green Acres Projects:						
South Mountain Reservation	6,025.53					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	582.55					582.55
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 #3

	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2008:						
Recreation Trail Program	$ 7,500.00	$	$	$	$	$ 7,500.00
Park Avenue Traffic Signal Improvement						
Substance Abuse and Mental Health	51,349.26					51,349.26
Bloomfield Avenue Bridge	1,196,151.24					1,196,151.24
Essex County Youth Advisory	54,990.74					54,990.74
Juvenile Reentry Program	58,257.49					58,257.49
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	703,180.98					703,180.98
Fiscal Year 2009:						
New Jersey Senior Citizen Disabled Transportation	34,272.19		34,272.19			
Social Service for the Homeless	10,000.00				10,000.00	
Governor's Council on Alcohol and Drug Abuse	105,153.59					105,153.59
Annual Transportation Program:						
Project I	36,258.54		6,787.57			29,470.97
Project II	690,024.99			(561,097.89)		128,927.10
State Homeland Security Program:						
Project I	10,265.16				10,265.16	
Project II	975.11				975.11	
Green Acres Project:						
Multi-Park Improvements	143,827.43					143,827.43
Urban Area Security Initiative	2,245.46				2,245.46	
Green Acres Projects:						
Branch Brook Park Rehabilitation:						
Project III	139,898.99					139,898.99
Glenfield Park Improvements	107,959.60					107,959.60
Independence Park Improvements	48,679.18					48,679.18
Yanticaw Park Improvements	27,969.42					27,969.42
Congressional Earmark Program	20,839.24		16,756.55		4,082.69	
Law Enforcement Technology	208,675.15		64,062.95			144,612.20
Shelter Plus Care Program:						
Project I	1,295,495.00				1,295,495.00	
Project II	875,452.00				875,452.00	

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, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2009:						
Bulletproof Vest Partnership Program	$ 607.50	$	$	$	$	$ 607.50
Waste Water Management Program	26,351.99		10,549.19			15,802.80
Comprehensive Country Fund Allocation	38,498.00					38,498.00
Kip's Castle Park Carriage House	4,230.50					4,230.50
Central Avenue Construction Funds	2,282,602.75					2,282,602.75
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	
Homeless Prevention	188,949.54				188,949.54	
American Recovery and Reinvestment Act:						
Essex County Waste Water Management Plan	10,049.53					10,049.53
Work First New Jersey	1,755,258.00				1,755,258.00	
New Jersey Senior Citizen Disabled Transportation	338,931.25		197,270.00			141,661.25
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	872.00				872.00	
Insurance Fraud Reimbursement	1,584.03					1,584.03
Human Services Homeless Population	894.50				894.50	
Tenant Resource Center	1.38				1.38	
Workforce Investment Act	50,170.00				50,170.00	
Annual Transportation Program	257,459.25		208,189.80	561,097.89		610,367.34
Workforce Learning Link	78,288.00				78,288.00	
Community Forestry Program	77.55					77.55
Green Acres Projects:						
Ivy Hill Park Improvements	30,576.38					30,576.38
Watsessing Park Improvements	174,195.84					174,195.84
Congressional Earmark Program	10,349.59		10,311.62		37.97	
Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue	22,514.81					22,514.81
South Orange Avenue Traffic, Operational and Roadway Improvements	77,324.54		77,324.54			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2010:						
Improvements to Passaic River Waterfront Park	$ 637,157.39	$	$ 35,635.46	$	$	$ 601,521.93
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	3,250.50					3,250.50
Fiscal Year 2011:						
American Recovery and Reinvestment Act:						
On the Job Training	285,587.00				285,587.00	
Area Plan	1,381.00				1,381.00	
Work First NJ Grant:						
Temporary Assistance for Needy Families	1,130,021.00		282,109.00		847,912.00	
N.J. Senior Citizens and Disabled Transportation	120,515.44					120,515.44
Social Services for the Homeless	6,115.00				6,115.00	
Special Child Health Services:						
Case Management	5,900.00					5,900.00
Housing Opportunities for People with Aids	290.13				290.13	
Insurance Fraud Reimbursement Program	131,287.19					131,287.19
Local Arts Program:						
Project II	18,005.00		16,305.00			1,700.00
Child Advocacy Program	17,000.00					17,000.00
Workforce Investment Act:						
Adult and Dislocated Worker	50,725.00				50,725.00	
Essex County Annual Transportation Program	977,651.45		583,960.97			393,690.48
Workforce Learning Program Link	198.00				198.00	
Sexual Assault Response Team	12.05					12.05
Urban Area Security Initiative	2,047.27		2,047.27			
Work First NJ:						
Temporary Assistance for Needy Families	416,072.00				416,072.00	
Green Acres Projects:						
Multi-Park Improvements	144,762.55		92,214.48		2,047.27	50,500.80
Branch Brook Park Rehabilitation:						
Project I - North Ward	99,366.07					99,366.07
Project IV - Kiyo Grove, Lion and Lake Edge:						
La Casa de Don Pedro	43,493.12		31,119.76			12,373.36

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2011:						
Green Acres Projects:						
Grover Cleveland Park Improvements	$ 79,351.60	$	$	$	$	$ 79,351.60
Independence Park Improvements	3,858.07					3,858.07
Irvington Park Rehabilitation	21,705.66					21,705.66
Riverfront Park:						
Project I - Down Neck	78,500.00					78,500.00
Project II - Essex County	11,814.99					11,814.99
Project IV - Ironbound	371,054.12					371,054.12
Solar Panel and Environmental Education	24,000.00					24,000.00
Law Enforcement Technology Program	419,077.86		108,007.72			311,070.14
Subregional Studies Project	66,318.90					66,318.90
Uniform Traffic Control Devices	12,683.88		3,848.02			8,835.86
New Jersey Data Exchange	117,855.00					117,855.00
Emergency Management Agency Assistance	50,000.00					50,000.00
Almost Home III	70,966.00					70,966.00
Bulletproof Vest Partnership Program	26,215.78					26,215.78
Disaster Mini-Neg Program	60,000.00				60,000.00	
Hurricane Irene Disaster National Emergency	7,331.00				7,331.00	
Comprehensive County Funding Allocation	88,062.00		88,062.00			
Smart Steps	18,203.00				18,203.00	
Paul Coverdell Forensic Science Improvement	10,079.96					10,079.96
Fiscal Year 2012:						
Area Plan Grant	22,821.00		17,645.00		5,176.00	
Job Access and Reverse Commute:						
Project I	408,198.26					408,198.26
Project II	69,407.00					69,407.00
Work First New Jersey:						
Temporary Assistance for Needy Families:						
Project I	2,230,059.00		1,874,385.64			355,673.36
Project II	94,149.00					94,149.00
N.J. Senior Citizens and Disabled Transportation	70,464.46					70,464.46
Alcoholism Services	114,402.00					114,402.00
Social Service for the Homeless	126,056.00					126,056.00
Special Child Health Services:						
Early Intervention	24,822.00					24,822.00
Housing Opportunities for People with Aids	22.40					22.40

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2012:						
Insurance Fraud Reimbursement Program	$ 33,573.03	$	$	$	$	$ 33,573.03
Respite Care Program	10,993.00				10,993.00	
Municipal Alliance to Prevent Alcoholism and Drug Abuse	195,368.95					195,368.95
County Environmental Health Act	10,023.50		938.00		9,085.50	
Workforce Investment Act Youth Allotment	904,236.00		879,971.00			24,265.00
Workforce Learning Link Program	20,047.00		20,047.00			
Homeland Security Grant Program	311,499.26		311,499.26			
Sexual Assault Response Team:						
Nurse Examination:						
Project I	444.51					444.51
Project II	13,712.00					13,712.00
Green Acres Projects:						
Branch Brook Park Rehabilitation:						
Roberto Clemente	33,317.32					33,317.32
South Mountain Reservation Improvements	14,474.71		9,755.62			4,719.09
Verona Park Improvements	26,653.09		19,763.29			6,889.80
Urban Area Security Initiative:						
Project I	110,551.17		110,551.17			
Project IV	45,000.00					45,000.00
Sea Lion Exhibit at Turtle Back Zoo	125,000.00		125,000.00			
Museums for America	71,120.00					71,120.00
Edward Byrne Memorial Justice	2,274.68					2,274.68
Emergency Management Agency Assistance:						
Project II	55,000.00					55,000.00
Park Avenue - Orange and East Orange Intersection	323,638.14		224,048.24			99,589.90
Berkeley Avenue Bridge	503,723.86		395,152.10			108,571.76
Clark Street Bridge	150,000.00					150,000.00
Centre Street Bridge	1,000,000.00					1,000,000.00
Almost Home III	270,720.00		163,599.33			107,120.67
Waste Water Management Plan	25,000.00					25,000.00
Law and Program Enforcement for Essex County Violence	638,325.80	650,000.00	232,077.47			1,056,248.33
Supportive Assistance for Individuals and Families:						
Project I	101,104.00					101,104.00
Project II	130,852.00		22,438.00			108,414.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2012:						
Workforce Investment Act:						
Gold Standard Evaluation	$ 4,000.00	$	$	$	$	$ 4,000.00
Business Development Interdepartmental Funds	11,764.00					11,764.00
Hurricane Sandy Disaster National Emergency	2,210,143.00		1,918,116.00			292,027.00
Comprehensive County Funding Allocation	113,976.15					113,976.15
Springfield and Ellis Avenue Intersection	186,679.06					186,679.06
Paul Coverdell Program	17,536.20		13,213.68			4,322.52
Fiscal Year 2013:						
Area Plan Grant	4,967,446.00		4,673,523.00			293,923.00
Alcoholism Services	605,597.00		449,110.00			156,487.00
Housing Opportunities for People with Aids	115,251.68		100,780.01			14,471.67
Community Service Block Grant	761,467.00		761,467.00			
Insurance Fraud Reimbursement Program	63,218.53		63,218.53			
Substance Abuse Initiative	70,000.00		11,667.00			58,333.00
Child Advocacy Unit	2,288.00					2,288.00
Annual Transportation Program	2,034,744.50		1,072,970.67			961,773.83
Work First New Jersey:						
Project I	3,631,142.00		3,435,850.00			195,292.00
Project II	7,023,631.00	200,000.00	5,604,556.36	(50,000.00)		1,569,074.64
Project III	600,854.00		398,781.00			202,073.00
Sunday Court Arraignment	7,145.00					7,145.00
General Operating Support	5,436.00		5,436.00			
Essex County Turtle Back Zoo Improvements to Playground and Pavilion	150,000.00					150,000.00
Green Acres Projects:						
Anderson Park Improvements - Friends of Anderson Park	82,400.00					82,400.00
Branch Brook Park Alliance - North Ward Improvements	31,112.50					31,112.50
Branch Brook Park Rehabilitation - Roberto Clemente League	190,101.95					190,101.95
Grover Cleveland Park Improvements	0.10					0.10
Independence Park Improvements - Down Neck Sports Group	50,000.00		50,000.00			
Eagle Rock Reservation	38,212.42		37,326.47			885.95
Branch Brook Park La Casa de Don Pedro	132,288.94		106,797.51			25,491.43
River Bank Improvements - SPARK Friends	251,000.00		250,800.00			200.00
Sea Lion Exhibit - Zoological Society of New Jersey	200,000.00		192,825.24			7,174.76
Multi-Park Improvements	59,720.03	100,000.00	11,911.48			147,808.55

COUNTY OF ESSEX, NEW JERSEY
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FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2013:						
General Operating Support:						
Summer Concert	$ 14,754.00	$	$ 14,754.00	$	$	$
Educational Center at Turtle Back Zoo	250,000.00					250,000.00
Homeless Related Services	282,208.00		282,208.00			
Sandy Homeowner/Renter Assistance Program	2,918,400.00		17,000.00	722,000.00	3,557,400.00	66,000.00
South Orange Avenue/Glenview Road Intersection	317,274.00					317,274.00
Social Service for the Homeless	2,838,953.00		2,820,356.00			18,597.00
Special Child Health Services:						
Early Intervention	925,775.00		912,255.00			13,520.00
State of New Jersey Department of Health:						
Division of Family Health Services	208,701.00		208,695.00			6.00
Essex County Historic Holiday House Tour	3,000.00					3,000.00
Housing Opportunities for People with Aids	269,156.00		144,759.64			124,396.36
Subregional Transportation Planning Program	104,661.00		104,653.24			7.76
Right-to-Know Program	15,314.25		10,209.50		5,104.75	
Emergency Management Agency Assistance	110,000.00		95,000.00			15,000.00
Homeland Security Grant Program	347,050.00		347,050.00			
Urban Area Security Initiative:						
State Share	45,000.00		29,423.09			15,576.91
Local Share	298,000.00		292,091.51			5,908.49
Federal Emergency Management Agency:						
Mitigation of Office of Emergency Management:						
Project I	230,860.00		171,707.02			59,152.98
Project II	254,002.00		68,545.72			185,456.28
Children's Inter-Agency Coordinating Council	219,848.00		219,848.00			
Municipal Alliance to Prevent Alcoholism	710,385.13	444,258.00	863,632.75			291,010.38
Post Sandy Planning and Assistance	310,000.00					310,000.00
Branch Brook Park Supplemental Well Project	334,500.00		334,500.00			
Human Services Homeless Population	227,889.00		227,204.00			685.00
Senior Farmers Market Nutrition Program	4,250.00		4,250.00			
Park Avenue Intersections in Orange and East Orange	719,382.00		257,122.92			462,259.08
Park Avenue and 4th Street Intersections	541,070.00		242,430.53			298,639.47
Rehabilitation of the Glen Avenue Bridge	1,000,000.00		727,748.25			272,251.75
Multi-Jurisdictional Gang, Gun and Narcotics Task Force	208,682.28		208,682.28			
Almost Home III	258,598.00					258,598.00
Bulletproof Vest Partnership Program	7,144.00					7,144.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #10

	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2013:						
Tennant Resource Center	$ 93,210.00	$	$ 93,210.00	$	$	$
County Office of Victim Witness Advocacy Supplement	113,787.00		29,749.95			84,037.05
County Office of Victim Witness Advocacy	636,928.00		636,928.00			
County Office of Victim Witness Advocacy - Domestic Violence Advocate	107,079.00		107,079.00			
Local Arts Program	18,005.00		18,005.00			
New Jersey Senior Citizen and Disabled Resident Transportation	643,658.26		474,686.17			168,972.09
Respite Care Program	106,528.00		104,800.00		1,728.00	
County Environmental Health Act	396,026.00		158,138.00			237,888.00
Community Justice Program	29,013.00		29,013.00			
State Homeland Security Program	398,208.00					398,208.00
Hazard Mitigation Grant Program	200,000.00					200,000.00
Pharmaceutical Assistance to the Aged	48,240.00					48,240.00
Supportive Assistance for Individuals and Families	656,607.00		371,807.00			284,800.00
Comprehensive County Funding Allocation	1,652,288.00		1,415,472.77			236,815.23
Juvenile Detention Alternative Intervention	120,000.00					120,000.00
Click It or Ticket	4,000.00		4,000.00			
Supplemental Workforce Development Benefits:						
Project I	27,285.00		12,000.00			15,285.00
Project II	27,285.00		3,750.00			23,535.00
Local Law Enforcement Assistance Component	34,309.00		34,309.00			
Workforce Investment Act:						
Adult and Dislocated Worker	1,959,883.00		1,404,049.00			555,834.00
Workforce Learning Link Program	69,241.00		62,213.00			7,028.00
Paul Coverdell Forensic Science Improvement	23,734.00		17,898.98			5,835.02
Fiscal Year 2014:						
Area Plan Grant		6,944,560.00	3,266,550.00			3,678,010.00
Alcoholism Services		1,332,979.00	861,107.00			471,872.00
Substance Abuse Initiative		70,000.00				70,000.00
Annual Transportation Program		4,749,000.00	3,845,322.57			903,677.43
General Operating Support		10,872.00	5,436.00			5,436.00
General Program Support:						
Summer Concert		14,754.00	7,377.00			7,377.00
Work First New Jersey:						
Temporary Assistance for Needy Families		8,503,233.00	2,333,477.00	50,000.00		6,219,756.00
Human Service Advisory Council		68,859.00	68,859.00			

COUNTY OF ESSEX, NEW JERSEY
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FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2014:						
Super Storm Sandy Resiliency Efforts	$	$ 92,065.00	$ 53,359.00	$	$	$ 38,706.00
Super Storm Sandy Medically Fragile Children		35,000.00				35,000.00
Personal Assistance Services Program		130,000.00	130,000.00			
South Orange Avenue Traffic Operational		494,788.00	215,016.04			279,771.96
Lyons Avenue Roadway Improvements		289,267.00	289,267.00			
Bloomfield Avenue, Valley Road and Orange Avenue Improvements		130,000.00	130,000.00			
Social Service for the Homeless:						
Project I		1,678,972.00	1,613,430.00			65,542.00
Project II		3,618,621.00				3,618,621.00
Special Child Health Service:						
Early Intervention Service		1,206,712.00	311,735.00			894,977.00
Case Management		279,659.00	70,920.00			208,739.00
Program Income		5,520.00	5,520.00			
Housing Opportunities for People with Aids		370,000.00				370,000.00
Community Service Block Grant		959,147.00	316,162.51			642,984.49
Subregional Transportation Planning Program		104,661.00				104,661.00
Right-to-Know Program		20,419.00	10,209.50			10,209.50
Emergency Management Agency		95,000.00				95,000.00
Children's Interagency Coordinating Council		439,700.00				439,700.00
Municipal Alliance to Prevent Alcoholism		815,833.00				815,833.00
Pedestrian Safety Enforcement		14,000.00	14,000.00			
Insurance Fraud Reimbursement Program		250,000.00	186,781.54			63,218.46
Intellectual Property Program		393,587.00				393,587.00
Homeless Assistance		141,101.00	141,101.00			
Seniors Farmers Market Nutrition Program		4,250.00	4,250.00			
Youth Symposium Career Exploration in NJ		32,244.00				32,244.00
Care Coordination Program Income		127,072.00	127,072.00			
Senior Citizens and Disabled Residents Transportation Assistance Program:						
Auctioned Vehicles Program Income		10,831.00	10,831.00			
Sheriff's K-9 Unit		5,000.00	5,000.00			
Universal Service Fund:						
Grant		37,696.00	37,696.00			
Administration		35,304.00				35,304.00
Case Banking Equipment		150,000.00	150,000.00			
Improvements to Eight Intersections		2,659,204.00				2,659,204.00
Newark Access Variable Message Signage		359,960.00				359,960.00

COUNTY OF ESSEX, NEW JERSEY
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FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2013	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2014:						
Clean Communities	$	$ 61,232.00	$ 61,232.00	$	$	$
Multi-Jurisdictional Gang, Gun and Narcotics Task Force		308,360.00				308,360.00
Prosecutor LED Mental Health Diversion		150,000.00				150,000.00
Almost Home III		271,078.00				271,078.00
Respite Care Program:						
Grant		594,515.00	544,967.00			49,548.00
Program Income		34,517.00	34,517.00			
Senior Citizens' and Disabled Residents' Transportation Assistance Program:						
Special Transportation Program:						
Project I		9,903.00	9,903.00			
Project II		1,316,700.00	387,875.76			928,824.24
Body Armor Replacement Fund:						
Corrections		75,278.00	75,278.00			
Prosecutor		16,140.00	16,140.00			
Sheriff		48,106.00	48,106.00			
Youth Services		22,419.00	22,419.00			
Tenant Resource Center		93,210.00	42,368.20			50,841.80
County Office of Victim Witness Advocacy		581,549.00	182,434.06			399,114.94
Violence Against Women		89,293.00	37,290.66			52,002.34
Local Arts Program		120,035.00	90,027.00			30,008.00
County Environmental Health Act		102,851.00				102,851.00
State Homeland Security Program		454,395.00				454,395.00
New Jersey Share Program Income		23,660.00	720.00			22,940.00
Sexual Assault Response Team:						
Nurse Examination		105,738.00	76,579.88			29,158.12
Family Court Program		240,293.00	240,293.00			
Low Income Home Energy Assistance Program:						
Project I		54,245.00	54,245.00			
Project II		55,219.00				55,219.00
Supportive Assistance for Individuals and Families		656,607.00				656,607.00
General Educational Development Testing Center		27,340.00	27,340.00			
Job Access and Reverse Commute:						
Project I		410,000.00	205,830.50			204,169.50
Project II		50,000.00				50,000.00
Comprehensive County Funding Allocation		1,576,931.00	3,820.00			1,573,111.00
Construction of Lenape Trail and Walking Path		568,000.00	198,953.00			369,047.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #13

	Balance Dec. 31, 2012	2014 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2014
Fiscal Year 2014:						
West Side Park Gymnasium	$	$ 490,000.00	$	$	$	$ 490,000.00
Juvenile Detention Alterative Initiative		120,000.00				120,000.00
Drive Sober or Get Pulled Over		4,000.00	4,000.00			
Essex County College Learning Link		15,000.00	15,000.00			
Essex County One Stop		19,820.00	19,820.00			
Child Advocacy Program		334,750.00	334,750.00			
Supplemental Workforce - Smart Steps		9,630.00				9,630.00
Urban Area Security Initiative:						
Project I		132,532.00				132,532.00
Project II		127,016.00				127,016.00
Domestic Violence Assessment Center		755.00	755.00			
Local Law Enforcement Assistance Component		34,339.00				34,339.00
Workforce Investment Act:						
Youth Allotment		3,649,476.00	719,724.00			2,929,752.00
Workforce Learning Link		95,000.00				95,000.00
Workfirst New Jersey:						
Temporary Assistance for Needy Families		11,790,011.00	2,947,502.00			8,842,509.00
	$ 75,523,856.63	$ 63,014,071.00	$ 59,809,633.22	$ 722,000.00	$ 10,358,675.01	$ 69,091,619.40
	A	A-2	Below	Below	Below	A

	Ref.			
Collections	A-4	$ 59,211,266.98	$	$
Due from Current Fund	A-11			757,564.42
Due to State of New Jersey	A-16		722,000.00	
Unappropriated Reserves Applied	A-22	598,366.24		
Cancellations:				
Grants Appropriated	A-21			9,601,110.59
	Above	$ 59,809,633.22	$ 722,000.00	$ 10,358,675.01

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #1

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 1999:								
Capital Transportation Grant:								
Grant I	$ 46,742.01	$ 0.29	$	$	$	$	$ 46,742.01	$ 0.29
Fiscal Year 2000:								
Statewide Transportation and Local Bridge Fund	35,187.75	15,457.82					35,187.75	15,457.82
Fiscal Year 2001:								
Area Plan		1.00						1.00
Statewide Transportation and Local Bridge Fund	38.40	4,911.79					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
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
New Jersey Department of Transportation:								
Bloomfield Avenue		11,029.00						11,029.00
Fiscal Year 2004:								
Capital Transportation:								
Program I		74,442.47						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
Fiscal Year 2005:								
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		956.08						956.08
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

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #2

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2005:								
Green Acres Projects:								
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
South Mountain Arena Dasher Boards		4,955.36						4,955.36
Fiscal Year 2006:								
Annual Capital Transportation	1,405.78						1,405.78	
New Jersey Senior Citizen Transportation	53,387.06			53,387.06				
Personal Assistance Services Program:								
Project II - Cost Share Program		227.93						227.93
Special Child Health Services		4,702.69		3,029.34				1,673.35
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		225.00						225.00
United		8,450.00						8,450.00
Multi-Park Improvements	25,164.45	19.62					25,164.45	19.62
West Side Park Community Center Gymnasium		1,630.00						1,630.00
Domestic Violence Assessment Center		3.30						3.30
Fiscal Year 2007:								
Multi-Narco Task Force		36,447.57						36,447.57
Essex County Local Arts Program	1,800.00						1,800.00	
Green Acres Projects:								
Watsessing Park Conservancy	3,071.14						3,071.14	
Verona Park Improvements		1.40						1.40
Multi-Park Improvements		365.57						365.57
Carousel at Turtle Back Zoo		6,826.23						6,826.23
Historical Maps and Plans Storage		22.63						22.63
Department of Housing and Urban Development:								
EDI Special Purpose Grant:								
Project I		757.47						757.47
Project II		111,519.95						111,519.95

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2007:								
Disaster Liaison	$	$ 361.00	$	$	$	$	$	$ 361.00
City of Newark:								
Central Avenue Improvements	5,046.58	1,103,469.48					5,046.58	1,103,469.48
Fiscal Year 2008:								
New Jersey Senior Citizen Disabled Transportation		144,532.23					144,532.23	
Special Child Health Services:								
Grant:								
Project I		104,669.57						104,669.57
Program Income		8,579.66						8,579.66
Case Management		10,627.50						10,627.50
Essex County Local Arts Program	1,225.00						1,225.00	
Community Justice Program		13,573.52						13,573.52
Annual Transportation Program	7,142.71						7,142.71	
State Homeland Security Program		134.86				134.86		
Urban Area Security Initiative		1,237.80						1,237.80
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		40,665.54						40,665.54
Riker Hill Park Improvements	4,478.98	371,900.00					4,478.98	371,900.00
Law Enforcement Technology	500.00	82.55					500.00	82.55
Children's Interagency Coordinating		52,477.78						52,477.78
Recreation Trail Program		7,500.00						7,500.00
Substance Abuse and Mental Health	6,468.00	59,770.47					6,468.00	59,770.47
Bloomfield Avenue Bridge		1,196,151.25						1,196,151.25
Essex County Youth Advisory		67,407.16						67,407.16
Juvenile Reentry Program		63,170.82						63,170.82
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		628,049.15						628,049.15
New Jersey Senior Citizen Disabled Transportation	1,761.07			1,761.07				
Social Service Homeless	31,250.00	82,061.45				113,311.45		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #4

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
Special Child Health Services:								
Case Management	$	$ 186,336.35	$	$	$	$	$	$ 186,336.35
Essex County Local Arts Program:								
Project I	1,181.25						1,181.25	
Project II	124.75	10,355.50					124.75	10,355.50
Governor's Council on Alcohol and Drug Abuse		123,508.90						123,508.90
Annual Transportation Program:								
Project I	6,066.67						6,066.67	
Project II	478.86	1,146.64					478.86	1,146.64
State Homeland Security Program:								
Project I		10,671.54				10,671.54		
Project II		4,042.71				4,042.71		
Urban Area Security Initiative		7,873.46				7,873.46		
Green Acres Projects:								
Multi-Parks Improvements		0.84						0.84
Glenfield Park Improvements		215,919.58						215,919.58
Independence Park Improvements		45,220.94						45,220.94
Eagle Rock Reservation Improvements		1.40						1.40
Yanticaw Park Improvements		56,341.88						56,341.88
Congressional Earmark Program		4,082.69				4,082.69		
Law Enforcement Technology	19,444.95	171,572.20		46,404.95			20,064.00	124,548.20
Logistics and Commodities Distribution Plan		9,598.91						9,598.91
Emergency Operations Center		1,241.94						1,241.94
Shelter Plus Care Program:								
Project I		1,295,495.00				1,295,495.00		
Project II		795,988.39				795,988.39		
Bulletproof Vest Partnership Program	5,861.60			5,861.60				
Waste Water Management Plan	26,060.66			26,060.66				
Essex County Witness Relocation Program		1,638.85						1,638.85
Cooperative Marketing		3,029.58						3,029.58
Comprehensive County Fund Allocation		3,872.07						3,872.07
Juvenile Detention Alternatives Initiative	2,731.85	48,025.78					2,731.85	48,025.78
Central Avenue Construction Funds for the Oranges	139.15	2,271,216.68					139.15	2,271,216.68

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #5

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2010:								
Alcoholism Services	$	$ 85,707.66	$	$	$	$	$	$ 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		
Homeless Prevention	4,075.00	49,791.66				53,866.66		
Stop Violence Against Women		42,116.60						42,116.60
American Recovery and Reinvestment Act:								
On the Job Training:								
Project I		286,846.00				286,846.00		
Project II		225.00				225.00		
Work First New Jersey		1,755,254.93				1,755,254.93		
New Jersey Senior Citizen Disabled Transportation		338,931.25		197,270.00			141,661.25	
Social Service for the Homeless		2,749.25				2,749.25		
Special Child Early Intervention Services		6.14						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	10.00	1,962.78				1,972.78		
Insurance Fraud Reimburement		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		
Workforce Investment Act	15,780.00	966,686.90		15,780.00		966,686.90		
Annual Transportation Program	625,475.90	1,137.80		11,213.72			613,094.93	2,305.05
Workforce Learning Link		78,288.00				78,288.00		
Community Forestry Program		77.55						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
Congressional Earmark Program	2,398.20	4,858.47		7,218.70		37.97		
Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue		21,282.31						21,282.31
Victim and Witness Advocacy Fund		41,976.31						41,976.31
South Orange Avenue Traffic, Operational and Roadway Improvements	28,477.50			28,477.50				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #6

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2010:								
Improvements to Passaic River Waterfront Park	$ 637,157.39	$	$	$ 35,653.46	$	$	$ 601,503.93	$
Support Assistance for Individuals and Families		50,127.58				50,127.58		
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	250.70	32,553.23					250.70	32,553.23
Domestic Violence Assessment Center		265.94		265.94				
Summer Internship Program		4,238.80						4,238.80
Paul Coverdell Forensic Science Program	1,625.68	1,042.40		1,253.32			372.36	1,042.40
Fiscal Year 2011:								
Area Plan		1,381.51				1,381.51		
Work First New Jersey:								
Temporary Assistance for Needy Families		809,186.00				809,186.00		
New Jersey Senior Citizen Disabled								
Transportation		120,515.45						120,515.45
Social Service for the Homeless	10,210.98	135.18				10,346.16		
Special Child Health Services:								
Early Intervention Services	2,280.00	2,704.43		2,280.00				2,704.43
Housing Opportunities for People with Aids		281.13				281.13		
Right-to-Know Program		10,210.00						10,210.00
Insurance Fraud Reimbursement		179,566.92						179,566.92
Multi-Jurisdictional Gang, Gun and Narcotics								
Task Force		381.00				381.00		
Tenant Resource Center		13,042.38				13,042.38		
Local Arts Program:								
Project I	1,000.00	1,000.00					1,000.00	1,000.00
Project II	5,063.75	1,275.00					5,063.75	1,275.00
Body Armor Replacement:								
Youth Services		28.99		28.99				
Community Justice Program		13,126.35						13,126.35
Child Advocacy Unit		16,999.00						16,999.00
Workforce Investment Act:								
Adult and Dislocated Worker		187,800.95			(99,115.33)	88,685.62		
Care Coordination:								
Program Income		244.53		244.53				
Annual Transportation Program	705,201.67	50,837.92		14,065.80			691,113.53	50,860.26

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #7

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2011:								
Workforce Learning Link	$	$ 198.05	$	$	$	$ 198.05	$	$
Homeland Security Program		16,403.45				16,403.45		
Sexual Assault Response Team	1,400.00	829.55					1,400.00	829.55
Green Acres Projects:								
Multi-Park Improvements		0.40						0.40
Branch Brook Park Rehabilitation:								
Project II - Roberto Clemente		0.25						0.25
Project III - Kiyo Grove, Lion and Lake Edge	62,239.53			62,239.53				
Independence Park Improvements		34,170.50						34,170.50
Irvington Park Rehabilitation		124.50						124.50
Riverfront Park:								
Project IV - Ironbound		191,108.26						191,108.26
Solar Panel and Environmental Education	20,417.05	44,625.93		47,646.07				17,396.91
Law Enforcement Technology Program	3,378.24	415,699.62		277,883.52			44,767.24	96,427.10
Subregional Studies Project	53,407.89	12,911.01		24,532.89				41,786.01
Manual Uniform Traffic Control Devices	11,497.26	860.00		3,521.40			7,975.86	860.00
New Jersey Data Exchange		117,855.00						117,855.00
ADA Improvements:								
Rehabilitation of Elevators	3,669.00	26,685.10					3,669.00	26,685.10
Almost Home III		71,663.71						71,663.71
Bulletproof Vest Partnership Program	21,590.00			21,590.00				
Victim Witness Advocacy Fund:								
Supplement		114,889.47						114,889.47
Disaster Liaison		1,960.52						1,960.52
Disaster Mini-Neg Program		59,136.00				59,136.00		
Hurricane Irene Disaster National Emergency		7,331.40				7,331.40		
Comprehensive County Funding Allocation	2,680.00	120,968.98			(30,526.01)		2,680.00	90,442.97
Juvenile Detention Alternate Initiative	111.00	21,036.63					111.00	21,036.63
Smart Steps Program		3,203.00				3,203.00		
Domestic Violence Assessment Center Program		2,015.18		220.67				1,794.51
Paul Coverdell Forensic Science Improvement	600.00	931.96		600.00				931.96
Urban Area Security Initiative		6,462.15				6,462.15		
Work First NJ Grant:								
Temporary Assistance for Needy Families	2,732.58	217,595.34			195,750.00	416,077.92		
General Operating Support	2,375.00						2,375.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #8

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2012:								
Area Plan	$ 6,214.85	$ 7,132.03	$	$ 8,170.85	$	$ 5,176.03	$	$
Work First New Jersey:								
Temporary Assistance for Needy Families	167,730.60	1,899,797.64		1,401,592.32	(195,750.00)			470,185.92
Human Services Advisory Council		2,121.08				2,121.08		
New Jersey Senior Citizen Disabled Transportation		70,464.45					70,464.45	
Alcoholism Services		96,803.86						96,803.86
Social Service for the Homeless	55,129.60	48,394.03			16,767.79			120,291.42
Special Child Health Services:								
Early Intervention Services	1,029.21	30,426.13		793.95				30,661.39
Program Income		10,785.00		200.00				10,585.00
Case Management		903.50						903.50
Housing Opportunities for People with Aids		22.17						22.17
Community Service Block Grant		139,790.47		90.00	(48,160.66)			91,539.81
Right-to-Know Program		79.33						79.33
Clean Communities		145.93						145.93
Insurance Fraud Reimbursement		54,392.63						54,392.63
Tenant Resource Center:								
Project I		3,478.60			33,185.98			36,664.58
Project II		2,328.63		35,603.18	62,256.66			28,982.11
Respite Care Program		10,992.62				10,992.62		
Municipal Alliance to Prevent Alcoholism and Drug Abuse	1,080.00	208,380.62						209,460.62
Body Armor Replacement:								
Corrections		217.91					217.91	
Youth Services		15,837.00		15,837.00				
County Environmental Health Act		37,872.84		28,787.34		9,085.50		
Community Justice Program		5,876.94						5,876.94
Child Advocacy Unit		66,269.00						66,269.00
Workforce Investment Act:								
Youth Allotment	721,882.25	259,332.66		905,912.02	33,259.25			108,562.14
Workforce Learning Link		20,047.00		20,047.00				
Homeland Security Program	85,239.52	53,246.61		135,273.46				3,212.67
Sexual Assault Response Team:								
Nurse Examination:								
Project I		11,890.48						11,890.48
Project II		27,728.84						27,728.84

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2012:								
Green Acres Projects:								
Branch Brook Park - Roberto Clemente	$	$ 308.25	$	$	$	$	$	$ 308.25
South Mountain Reservations Improvements		9,438.19						9,438.19
Verona Park Improvements	43,664.00	676.20		43,664.00				676.20
Urban Area Security Initiative:								
Project I	35,207.43	75,343.74		110,551.17				
Project IV		45,000.00						45,000.00
Work First New Jersey:								
Temporary Assistance for Needy Families	880.75	779,112.06		674,890.74	22,121.72		522.75	126,701.04
General Operating Support	3,125.00						3,125.00	
Museums for America		71,120.00						71,120.00
Edward Byrne Memorial Justice		42.81						42.81
Children's Interagency Coordinating		33,612.70						33,612.70
Care Coordination:								
Program Income		51,220.80		38,241.70				12,979.10
Park Avenue - Orange and East Orange Intersection		99,589.90						99,589.90
Berkeley Avenue Bridge	441,040.03			428,676.05			12,363.98	
Dodd Street Bridge	193,898.49			150,404.03			43,494.46	
Centre Street Bridge		1,000,000.00						1,000,000.00
Almost Home III	91,497.68	22,393.25						113,890.93
Bulletproof Vest Partnership Program	24,639.40	789.10		24,639.40				789.10
Waste Water Management Plan		25,000.00		25,000.00				
Law and Program Enforcement for Essex County Violence	273,144.22	183,972.16	650,000.00	138,685.90			345,962.14	622,468.34
Northern New Jersey Health Care Pathways:								
Project I		19,820.00		19,820.00				
Disaster Liaison		1,600.00						1,600.00
Supportive Assistance for Individuals and Families:								
Project I	19.57	134,354.08		39.14				134,334.51
Project II		375,572.53						375,572.53
General Educational Development:								
GED Testing Center	1,048.74	619.31		1,281.81			386.24	
Workforce Investment Act:								
Gold Standard Evaluation		19,271.00						19,271.00
Business Development Interdepartmental Funds		1,950.94						1,950.94
Hurricane Sandy Disaster National Emergency	333,301.69	1,811,810.94		1,987,346.64	(71,515.60)		79,178.25	7,072.14
Comprehensive County Funding Allocation	18,562.11	85,797.25		18,562.11	11,134.96		29,664.00	67,268.21

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #10

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2012:								
Juvenile Detention Alternative Innovation	$ 6,230.00	$ 53,121.67	$	$ 8,840.59	$ (44,729.21)	$	$ 20.00	$ 5,761.87
Essex County College Learning Link		15,000.00		15,000.00				
Springfield and Ellis Avenue Intersection		186,679.06						186,679.06
Domestic Violence Assessment Program Income		1,300.00						1,300.00
Paul Coverdell Program	1,722.72	14.26		1,722.72				14.26
Fiscal Year 2013:								
Area Plan	2,312,144.42	63,797.30		1,971,555.21	(25,721.44)		364,007.56	14,657.51
Alcoholism Services	402,633.50	32,859.62		331,020.37	6,291.67			110,764.42
Housing Opportunities for People with Aids	3,435.41	43,731.67		6,171.41	(30,800.00)		1,448.00	8,747.67
Community Service Block Grant	349,692.51	25,212.95		381,773.86	14,134.00			7,265.60
Substance Abuse Initiative		70,000.00		11,667.00				58,333.00
Child Advocacy Unit		21,888.25		21,888.25				
Annual Transportation Program	161,615.66	940,113.93		120,441.92			150,000.00	831,287.67
Work First New Jersey:								
Project I	518,076.80	5,072,902.89		5,329,776.55	23,778.12		3,300.20	281,681.06
Project I	1,325,527.44	4,324,109.78	150,000.00	4,031,618.10	591.92		657,839.57	1,110,771.47
Workforce Investment Act - Youth Allotment	224,882.00	210,582.68		320,335.55	94,373.92		34,082.81	175,420.24
Sunday Court Arraignment		7,145.00						7,145.00
General Operating Support		10,872.00		9,013.00			1,859.00	
Essex County Turtle Back Zoo Improvements to Playground and Pavilion	140,065.96	1,701.48		73,892.00			66,173.96	1,701.48
Green Acres Projects:								
Anderson Park Improvements - Friends of Anderson Park	30,981.00			3,856.00				27,125.00
Eagle Rock Reservation	52,903.06	1,771.90		52,903.06				1,771.90
Branch Brook Park La Casa de Don Pedro	86,170.28	405.00		35,592.39			50,577.89	405.00
River Bank Park Improvements - SPARK Friends	193,736.64	400.00		193,736.64				400.00
Sea Lion Exhibit - Zoological Society of New Jersey Multi-Park Improvements	92,075.61	3,541.50	100,000.00	89,123.02			100,000.00	6,494.09
General Operating Support:								
Summer Concert		14,754.00		14,754.00				
Educational Center at Turtle Back Zoo	250,000.00			250,000.00				
Human Service Advisory Council	990.50	5,859.54		10,551.92	3,701.88			
Sandy Homeownership/Renter Assistance Program	611,445.00	3,279,755.00		312,705.90		3,557,400.00	13,094.10	8,000.00
South Orange Avenue/Glenview Road Intersection	307,020.50	10,253.50						317,274.00
Community Forestry Management Plan		3,000.00						3,000.00
Social Service for the Homeless	548,993.93	51,206.40		594,606.55	55,992.08		826.00	60,759.86

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #11

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2013:								
Special Child Health Services:								
Early Intervention	$ 20,660.36	$ 676,086.92	$	$ 678,519.76	$	$	$	$ 18,227.52
State of New Jersey Department of Health:								
Division of Family Health Services	744.17	149,171.39		136,627.42			1,179.85	12,108.29
Essex County Historic Holiday House Tour		3,000.00						3,000.00
Housing Opportunities for People with Aids		269,156.00		242,694.34	(11,000.00)		9,339.24	6,122.42
Subregional Transportation Planning Program		83,443.44		103,006.46	19,570.78			7.76
Right-to-Know Program		20,419.00			(20,419.00)			
Emergency Management Agency Assistance		110,000.00		35,000.00	(55,000.00)		5,000.00	15,000.00
Homeland Security Grant Program	300,718.11	1,352.14		300,718.11				1,352.14
Urban Area Security Initiative:								
State Share		45,000.00						45,000.00
Local Share	46,678.00	248,356.00		189,119.98				105,914.02
Federal Emergency Management Agency:								
Mitigation of Office of Emergency Management:								
Project I	1,917.30			1,917.30				
Project II	245,453.94	7,693.50		195,957.61			56,617.49	572.34
Children's Interagency Coordinating Council		439,700.00						439,700.00
Municipal Alliance to Prevent Alcoholism	560,650.92	34,848.74	444,258.00	765,470.75	(6,291.67)			267,995.24
Post Sandy Planning and Assistance	30,000.00	280,000.00		30,000.00				280,000.00
Branch Brook Park Supplemental Well Project		334,500.00		334,500.00				
Human Services Homeless Population	53,695.70	120,889.00		53,695.50	(83,611.00)			37,278.20
Care Coordination Program Income		149,545.88		4,217.32	25,721.44			171,050.00
Auctioned Vehicle Program Income		10,136.00						10,136.00
Park Avenue Intersections in Orange and East Orange		719,382.00		597,933.61				121,448.39
Park Avenue and 4th Street Intersections		541,070.00		319,789.22				221,280.78
Rehabilitation of the Glen Avenue Bridge		1,000,000.00		948,962.35				51,037.65
Clean Communities	4,361.01	26,856.91		29,825.92			553.41	838.59
Multi-Jurisdictional Gang, Gun and Narcotics								
Task Force		158,329.00		158,082.00		247.00		
Almost Home III		197,930.10		135,430.47				62,499.63
Respite Care Program Income		7,249.00		7,249.00				
Special Transportation Program Income		7,429.00						7,429.00
Bulletproof Vest Partnership Program	7,144.00			7,144.00				
Body Armor Replacement Fund:								
Correction	54,177.75	2,013.25		54,177.75			2,013.25	
Prosecutor		12,584.00		12,584.00				
Sheriff	5,043.50	3,632.85		8,676.35				
Youth Services		16,261.00		15,739.21				521.79

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #12

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2013:								
Public Safety Youth Program	$ 1,207.02	$ 169.98	$	$ 1,207.02	$	$	$	$ 169.98
Tennant Resource Center		12,872.98		23,872.98	11,000.00			
County Office of Victim Witness Advocacy Supplement		64,028.28		28,703.00			6,007.00	29,318.28
County Office of Victim Witness Advocacy		265,247.08		265,246.48		0.60		
County Office of Victim Witness Advocacy Domestic Violence		40,205.83		40,205.83				
Local Arts Program	34,292.50	3,155.00		36,122.50			1,325.00	
New Jersey Senior Citizen and Disabled Resident Transportation	140,095.87	153,722.98		124,846.75				168,972.10
Respite Care Program:								
Project I	62,736.96	17,357.82		78,366.29		1,728.49		
County Environmental Health Act:								
Project I		99,859.94		120,278.94	20,419.00			
Project II	138,941.00			138,941.00				
Community Justice Program	4,447.86	4,719.34		8,209.66				957.54
State Homeland Security Program	137,967.50	260,240.50		199,762.99			59,391.80	139,053.21
Hazard Mitigation Grant Program	187,000.00	13,000.00		160,063.11			26,936.89	13,000.00
Family Court Program	10,354.35	12,381.68		17,596.37	297.55			5,437.21
Pharmaceutical Assistance to the Aged		96,480.00			(48,240.00)			48,240.00
Supportive Assistance for Individuals and Families		554,177.13		333,030.13	256.00			221,403.00
General Educational Development Testing Center		16,219.76		13,307.76			293.23	2,618.77
Job Access and Reverse Commute	97,396.94			97,396.94				
Comprehensive County Funding Allocation	510,433.40	462,923.08		703,669.11	46,582.05		143,529.03	172,740.39
Juvenile Detention Alternative Intervention	7,530.00	9,314.23		30,407.26	44,729.21		80.00	31,086.18
Supplemental Workforce Development Benefits:								
Project I		15,285.00						15,285.00
Project II		27,285.00			(3,750.00)			23,535.00
Domestic Violence Assessment Center Program Income		880.00						880.00
Local Law Enforcement Assistance Component		34,309.00		34,309.00				
Workforce Investment Act:								
Adult and Dislocated Worker	80,837.06	1,565,733.72		1,232,981.47			314,362.26	99,227.05
Workforce Learning Link Program		64,397.64		63,914.56				483.08
Paul Coverdell Forensic Science Improvement		10,143.28		3,118.94				7,024.34

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #13

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2014:								
Area Plan	$	$	$ 7,099,008.00	$ 5,614,585.25	$	$	$ 1,331,381.36	$ 153,041.39
Alcoholism Services			1,332,979.00	1,044,333.07			272,994.24	15,651.69
Substance Abuse Initiative			70,000.00					70,000.00
Annual Transportation Program			4,749,000.00	4,420,015.27			328,984.73	
General Operating Support:								
Regular			10,872.00					10,872.00
Summer Concert			14,754.00					14,754.00
Work First New Jersey:								
Temporary Assistance for Needy Families			8,553,233.00	2,788,052.12			1,271,516.69	4,493,664.19
Human Service Advisory Council			68,859.00	47,762.00				21,097.00
Super Storm Sandy Resiliency Efforts			92,065.00	50,860.27			1,326.77	39,877.96
Super Storm Sandy Medically Fragile Children			35,000.00	80.10				34,919.90
Personal Assistance Services Program			130,000.00	130,000.00				
South Orange Avenue Traffic Operational			494,788.00	284,633.07			210,154.60	0.33
Lyons Avenue Roadway Improvements			289,267.00	289,267.00				
Bloomfield Avenue, Valley Road and Orange Avenue Improvements			130,000.00					130,000.00
Social Service for the Homeless:								
Project I			1,678,972.00	1,382,662.22			259,885.21	36,424.57
Project II			3,618,621.00	643,185.13			2,599,921.55	375,514.32
Special Children Health Service:								
Early Intervention Service			1,206,712.00	546,060.27			1,742.19	658,909.54
Case Management			279,659.00	140,578.03			259.49	138,821.48
Program Income			5,520.00					5,520.00
Housing Opportunities for People with Aids			370,000.00					370,000.00
Community Service Block Grant			959,147.00	588,139.53			159,956.95	211,050.52
Subregional Transportation Planning Progam			104,661.00	23,157.35				81,503.65
Right-to-Know Program			20,419.00					20,419.00
Emergency Management Agency Assistance			95,000.00					95,000.00
Children's Interagency Coordinating Council			439,700.00					439,700.00
Municipal Alliance to Prevent Alcoholism			815,833.00	8,687.11			713,528.75	93,617.14
Pedestrian Safety Enforcement			14,000.00					14,000.00
Insurance Fraud Reimbursement Program			250,000.00	236,494.69				13,505.31
Intellectual Property Program			393,587.00					393,587.00
Homeless Assistance			141,101.00	141,101.00				
Seniors Farmers Market Nutrition Program			4,250.00				4,250.00	
Youth Symposium Career Exploration in NJ			32,244.00	20,325.98			4,244.81	7,673.21
Care Coordination Program Income			127,072.00	20,276.50				106,795.50
Senior Citizens and Disabled Residents Transporation Assistance Program:								
Auctioned Vehicles Program Income			10,831.00					10,831.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2014:								
Sheriff's K-9 Unit	$	$	$ 5,000.00	$	$	$	$	$ 5,000.00
Universal Service Fund:			37,696.00	37,696.00				
Administration			35,304.00					35,304.00
Case Banking Equipment			150,000.00	150,000.00				
Improvements to Eight Intersections			2,659,204.00				2,618,754.00	40,450.00
Newark Access Variable Message Signage			359,960.00					359,960.00
Clean Communities			61,232.00	24,740.15			465.70	36,026.15
Multi-Jurisdictional Gang, Gun and Narcotics Task Force			308,360.00	138,184.00				170,176.00
Prosecutor LED Mental Health Diversion			150,000.00	1,104.91				148,895.09
Almost Home III			271,078.00	60,345.61				210,732.39
Respite Care Program:								
Grant			594,515.00	510,241.45			20,361.70	63,911.85
Program Income			34,517.00	29,386.06			648.00	4,482.94
Senior Citizens and Disabled Residents Transporation Assistance Program:								
Special Transportation Program:								
Project I			9,903.00					9,903.00
Project II			1,316,700.00	664,221.98			285,778.01	366,700.01
Body Armor Replacement Fund:								
Corrections			75,278.00				41,480.09	33,797.91
Prosecutor			16,140.00	1,248.00				14,892.00
Sheriff			48,106.00	11,560.90				36,545.10
Youth Services			22,419.00					22,419.00
Tenant Resource Center			93,210.00	26,977.72				66,232.28
County Office of Victim Witness Advocacy			581,549.00	245,571.00				335,978.00
Violence Against Women			89,293.00	37,290.40				52,002.60
Local Arts Program			120,035.00	85,735.75			34,299.25	
County Environmental Health Act			102,851.00	102,851.00				
State Homeland Security Program			454,395.00					454,395.00
New Jersey Share Program Income			23,660.00				4,109.14	19,550.86
Sexual Assualt Response Team:								
Nurse Examination			105,738.00	77,594.49			3,331.59	24,811.92
Family Court Program			240,293.00	166,110.85			135.00	74,047.15
Low Income Home Energy Assistance Program:								
Project I			54,245.00	54,245.00				
Project II			55,219.00					55,219.00
Supportive Assistance for Individuals and Families			656,607.00	67,134.20				589,472.80
General Educational Development Testing Center			27,340.00					27,340.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #15

	Balance Dec. 31, 2013						Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2014:								
Job Access and Reverse Commute:								
Project I	$	$	$ 410,000.00	$ 302,224.00	$	$	$ 107,776.00	$
Project II			50,000.00	49,999.94				0.06
Comprehensive County Funding Allocation			1,576,931.00	486,471.33			448,741.63	641,718.04
Construction of Lenape Trail and Walking Path			568,000.00	499,729.36			68,270.64	
West Side Park Gymnasium			490,000.00				490,000.00	
Juvenile Detention Alternative Initiative			120,000.00	64,601.45			4,020.00	51,378.55
Drive Sober or Get Pulled Over			4,000.00	4,000.00				
Essex County College Learning Link			15,000.00	8,999.94				6,000.06
Essex County One Stop			19,820.00					19,820.00
Child Advocacy Program			334,750.00	306,618.00				28,132.00
Supplemental Workforce - Smart Steps			9,630.00	2,250.00				7,380.00
Urban Area Security Initiative:								
Project I			132,532.00	10,000.00				122,532.00
Project II			127,016.00					127,016.00
Domestic Violence Assessment Center			755.00					755.00
Local Law Enforcement Assistance Component			34,339.00					34,339.00
Workforce Investment Act:								
Youth Allotment			3,649,476.00	844,345.38			572,412.27	2,232,718.35
Workforce Learning Link			95,000.00	21,894.00			177.33	72,928.67
Work First New Jersey:								
Temporary Assistance for Needy Families			11,790,011.00	5,981,718.97			476,299.97	5,331,992.06
	$ 15,415,070.34	$ 50,935,541.99	$ 63,168,519.00	$ 59,913,090.86	$ (32,713.94)	$ 11,102,525.63	$ 17,463,116.54	$ 41,007,684.36
	A	A	Below	A-4	Below	Below	A	A

	Ref.			
Federal and State Grants	A-3	$ 63,014,071.00	$	$
Essex County Matching Funds	A-4	154,448.00		
Due to State of New Jersey	A-16			989,152.90
Due to Current Fund	A-17			512,262.14
Due to Current Fund	A-17		32,713.94	
Cancellations:				
Grants Receivable	A-20			9,601,110.59
	Above	$ 63,168,519.00	$ 32,713.94	$ 11,102,525.63

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22

Program	Balance Dec. 31, 2013	Collections	Applied to Grants Receivable	Balance Dec. 31, 2014
Respite Care Program:				
Program Income	$ 34,517.24	$ 30,887.53	$ 34,517.00	$ 30,887.77
Waiver Program Income	27,000.00	4,485.00	5,520.00	25,965.00
Social Services Block Grant	14,190.00			14,190.00
Personal Assistance Grant	2,206.00			2,206.00
Care Coordination Program Income	127,072.24	122,910.00	127,072.00	122,910.24
Domestic Violence	1,529.00	760.00	755.00	1,534.00
New Jersey Shares Program	25,330.00	24,610.00	23,660.00	26,280.00
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	16,144.31	11,634.38	16,140.00	11,638.69
Corrections	75,281.44	55,750.13	75,278.00	55,753.57
Youth Services	22,424.61	16,695.46	22,419.00	16,701.07
Sheriff	48,111.38	35,674.51	48,106.00	35,679.89
Clean Communities		0.19		0.19
Essex County Environmental Health Grant	9,741.00			9,741.00
Job Access and Reverse Commute:				
Township of Fairfield - Route 10	22,356.50			22,356.50
Other	18,658.47	642,110.56		660,769.03
Workforce Investment Act	4,335.00			4,335.00
General Education Development Program Income	27,340.00	14,204.50	27,340.00	14,204.50
Prisoner Transportation Program Income	9,903.32	7,908.75	9,903.00	7,909.07
New Jersey Transportation Program Income	10,831.01		10,831.00	0.01
Green Acres Programs:				
Eagle Rock Conservation	16,584.80			16,584.80
Multi-Park Improvements:				
Project I	29,905.29			29,905.29
Project II	8,545.00			8,545.00
Project III		164,288.23		164,288.23
Grover Cleveland Park	28,265.10			28,265.10
Branch Brook Park:				
Project I	19,500.00			19,500.00
Project II		163,022.50		163,022.50
Project III - Roberto Clemente		200,000.00		200,000.00
Verona Park Improvements	37,095.00			37,095.00
Turtle Back Zoo:				
Zoological Society		158,895.00		158,895.00
Waste Water Management		21,846.66		21,846.66
Click It or Ticket	4,000.00		4,000.00	
Sea Lion Exhibit - Turtle Back Zoo	192,925.74		192,825.24	100.50
Local Arts Program		62,418.00		62,418.00
	$1,040,769.95	$1,738,101.40	$598,366.24	$2,180,505.11
Reference	A	A-4	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, 2013	B		$1,946,062.89		$ 36,426,248.23
Increased by:					
Grants Receivable:					
Community Development Programs	B-3	$		$ 6,929,180.55	
Taxes Receivable	B-4			12,349,359.14	
Other Accounts Receivable	B-5	3,500,676.50		421,633.81	
Interfunds Payable	B-7	899.56			
Payroll Deductions Payable	B-8			47,597,106.71	
Due to U.S. Department of Housing and Urban Development	B-9			13.44	
Bid Deposits	B-10			2,000.00	
Employees' Retirement System	B-12	411,282.63			
Community Development Programs	B-13			369,094.69	
State Unemployment Insurance Fund	B-14			628,501.65	
Workers' Compensation Claims Fund	B-15			1,737,145.05	
Dedicated Funds:					
Constitutional Offices	B-16			505,073.80	
Law Enforcement Trust Funds	B-17			5,133,063.47	
Federal Equitable Sharing Program	B-18			599,425.73	
Parks, Recreational and Cultural Affairs Programs	B-19			708,257.43	
Open Space Trust Fund	B-20			32,473.24	
Other Trust Funds	B-21			3,678,167.80	
			3,912,858.69		80,690,496.51
			5,858,921.58		117,116,744.74
Decreased by:					
Disbursements per Schedule	B-2		3,753,989.11		80,034,214.63
Balance December 31, 2014	B		$2,104,932.47		$ 37,082,530.11

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	Ref.	Pension Trust Fund	Other Trust Fund
Other Accounts Receivable	B-5	$	$ 424,896.00
Interfunds Payable	B-7	807.93	84,656.62
Payroll Deductions Payable	B-8		47,496,558.10
Employees' Retirement System:			
Pension Payments	B-12	3,730,327.88	
Other Expenses	B-12	22,853.30	
Community Development Programs	B-13		7,794,991.00
State Unemployment Insurance Fund	B-14		267,193.13
Workers' Compensation Claims Fund	B-15		1,768,194.50
Dedicated Funds - Constitutional Offices	B-16		750,665.37
Law Enforcement Trust Funds	B-17		6,035,831.77
Federal Equitable Sharing Program	B-18		619,155.36
Parks, Recreational and Cultural Affairs Programs	B-19		669,712.70
Open Space Trust Fund	B-20		10,914,875.78
Other Trust Funds	B-21		3,207,484.30
	B-1	$3,753,989.11	$ 80,034,214.63

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-3

	Balance Dec. 31, 2013	Grants Awarded	Collections	Balance Dec. 31, 2014
Operating Programs:				
Community Development Programs	$ 1,019,905.73	$3,832,731.00	$4,618,437.29	$ 234,199.44
Recovery Programs	473,506.24			473,506.24
Emergency Shelter Programs	3,101,535.00	382,751.00		3,484,286.00
Home Programs	7,279,985.25	877,134.00	2,310,743.26	5,846,375.99
American Recovery and Reinvestment Act:				
Homeless Prevention and Rapid Re-Housing Program	223,399.96			223,399.96
Owner-Occupied Rehabilitation Program	2,595,597.00	772,782.00		3,368,379.00
	$14,693,929.18	$5,865,398.00	$6,929,180.55	$13,630,146.63
Reference	B	B-13	B-1	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-4

	Balance Dec. 31, 2013	2014 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2014
Township of Belleville	$ 748.03	$ 431,113.54	$ 388.41	$ 431,861.57	$ 388.41
Township of Bloomfield	432.14	660,649.30	710.87	661,081.44	710.87
Borough of Caldwell	64.64	153,804.19	246.72	153,868.84	246.71
Township of Cedar Grove	430.42	341,501.65	469.44	341,932.08	469.43
City of East Orange	896.73	440,422.70	418.16	441,319.43	418.16
Borough of Essex Fells		112,239.28	333.99	112,239.28	333.99
Township of Fairfield	385.15	382,496.47	975.11	382,881.63	975.10
Borough of Glen Ridge	244.53	228,647.68	411.49	228,892.21	411.49
Township of Irvington	24.58	365,146.70	89.23	365,204.74	55.77
Township of Livingston	2,635.86	1,116,538.10	4,903.35	1,119,173.96	4,903.35
Township of Maplewood	944.35	509,207.35	830.66	510,151.71	830.65
Township of Millburn	4,975.06	1,323,978.92	13,365.45	1,328,953.98	13,365.45
Township of Montclair	2,253.08	997,895.43	2,472.49	1,000,148.52	2,472.48
City of Newark	60,527.33	1,972,849.39	15,558.18	2,033,376.73	15,558.17
Borough of North Caldwell	1,684.27	250,836.66	1,658.35	252,409.26	1,770.02
Township of Nutley	3,483.62	560,406.88	1,473.86	563,890.50	1,473.86
City of Orange Township	417.57	213,724.44	277.39	214,142.03	277.37
Borough of Roseland	638.63	265,969.23	1,932.69	266,607.87	1,932.68
Township of South Orange Village	291.43	384,298.68	464.11	384,590.11	464.11
Township of Verona	548.85	334,897.79	695.98	335,446.65	695.97
Township of West Caldwell	882.55	346,805.05	2,435.59	347,687.61	2,435.58
Township of West Orange	768.29	872,730.69	1,634.96	873,498.99	1,634.95
	$83,277.11	$12,266,160.12	$ 51,746.48	$12,349,359.14	$51,824.57
Reference	B	B-20	B-20	B-1	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-5

	Ref.	Pension Trust Fund	Other Trust Fund			
			Total	Restitution Fees	Utilities Authority	Dedicated Funds
Balance December 31, 2013	B	$ 16,038.32	$192,789.36	$4,965.91	$181,180.45	$6,643.00
Increased by:						
Payroll Advances	B-2		424,896.00		424,896.00	
Budget Appropriation	B-12	3,500,000.00				
Fees:						
Board of Taxation	B-16		4,928.18			4,928.18
		3,516,038.32	622,613.54	4,965.91	606,076.45	11,571.18
Decreased by:						
Collections	B-1	3,500,676.50	421,633.81		414,990.81	6,643.00
Interfunds Receivable	B-6		134,803.62		134,803.62	
		3,500,676.50	556,437.43		549,794.43	6,643.00
Balance December 31, 2014	B	$ 15,361.82	$ 66,176.11	$4,965.91	$ 56,282.02	$4,928.18

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS RECEIVABLE

B-6

	Ref.	Other Trust Fund Current Fund
Increased by:		
General Trust Fund Collections Deposited in Current Fund in Error	B-5	$134,803.62
Balance December 31, 2014	B	$134,803.62

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS PAYABLE

B-7

	Ref.	Pension Trust Fund Current Fund	Other Trust Fund Current Fund
Balance December 31, 2013	B	$ 291.77	$ 84,656.62
Increased by:			
Interest Earned on Investments	B-1	899.56	
		1,191.33	84,656.62
Decreased by:			
Settlements	B-2	807.93	84,656.62
Balance December 31, 2014	B	$ 383.40	$ -

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-8

	Ref.		Other Trust Fund
Balance December 31, 2013	B		$ 3,469,794.28
Increased by:			
County Payroll Withholdings		$47,594,316.35	
Reimbursements		2,790.36	
	B-1		47,597,106.71
			51,066,900.99
Decreased by:			
Payroll Deductions	B-2		47,496,558.10
Balance December 31, 2014	B		$ 3,570,342.89

Analysis of Balance

Public Employees' Retirement System:	
Regular Pension	$ 1,554,674.36
Supplemental Annuity	(2,826.72)
Police and Firemen's Retirement System:	
Regular Pension	1,935,968.96
Supplemental Annuity	926.10
Defined Contribution Retirement Program (DCRP)	122.67
Deferred Compensation	3,747.56
U.S. Savings Bonds	7,628.84
Credit Union	(447.00)
Garnishee	1,149.19
Life Insurance	3,858.05
Supplemental Health Care	65,400.88
Disaster Relief	140.00
	$ 3,570,342.89

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-9

Balance December 31, 2013	B	$17,275.14
Increased by:		
Interest Earned on Loan Repayment Programs	B-1	13.44
Balance December 31, 2014	B	$17,288.58

BID DEPOSITS

B-10

	Ref.	
Balance December 31, 2013	B	$28,478.25
Increased by:		
Collections	B-1	2,000.00
Balance December 31, 2014	B	$30,478.25

SECURITY DEPOSITS

B-11

	Ref.	
Balance December 31, 2013	B	$22,000.00
Balance December 31, 2014	B	$22,000.00

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-12

	Ref.		
Balance December 31, 2013	B		$1,961,809.44
Increased by:			
Annuity Collections		$ 395,917.12	
Reimbursements		13,721.31	
Employee Contributions		1,644.20	
	B-1	411,282.63	
Budget Appropriation	B-5	3,500,000.00	
			3,911,282.63
			5,873,092.07
Decreased by:			
Pension Payments		3,730,327.88	
Other Expenses		22,853.30	
	B-2		3,753,181.18
Balance December 31, 2014	B		$2,119,910.89

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-13

	Balance Dec. 31, 2013		Increase			Transfers		Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Grants	Other	Decrease	From	To	Encumbered	Unencumbered
Operating Programs									
Community Development Programs:									
Prior Years	$3,577,933.37	$ 1,686,016.08	$	$	$3,665,685.43	$ 510,545.00	$1,088,712.54	$1,921,985.07	$ 254,446.49
Current Year			3,832,731.00		550,442.26	181,409.54		2,290,969.60	809,909.60
Recovery Program		266,583.28							266,583.28
Emergency Shelter Programs:									
Prior Years	826,581.72	115,864.18			471,201.27			375,601.50	95,643.13
Current Year			382,751.00					354,045.00	28,706.00
Home Programs:									
Prior Years	3,937,624.95	3,513,919.05			2,525,360.97			1,197,830.53	3,728,352.50
Current Year			877,134.00		20.48				877,113.52
American Recovery and Reinvestment Act:									
Homeless Prevention and Rapid Recovery Re-Housing Program	43,427.54	118,168.88						43,427.54	118,168.88
Owner-Occupied Rehabilitation Program:									
Prior Years	25,000.00	1,134,674.26			395,696.67	396,758.00		59,780.00	307,439.59
Current Year			772,782.00						772,782.00
Loan Repayment Programs									
Service Agency Improvement Fund		591.92							591.92
Home Repair	63,828.13				44,686.34			19,141.79	
Owner-Occupied Rehabilitation Program - Program Income	57,295.00				37,725.00			19,570.00	
General Repair	1,192.50	328,492.93		87,355.07				1,192.50	415,848.00
Section 108 Repayment		25,860.91							25,860.91
Repayment Revolving Fund		623,582.68							623,582.68
Program Income		835,130.48		281,739.62	104,172.58				1,012,697.52
	$8,532,883.21	$ 8,648,884.65	$5,865,398.00	$ 369,094.69	$7,794,991.00	$1,088,712.54	$1,088,712.54	$6,283,543.53	$ 9,337,726.02
Reference	B	B	B-3	B-1	B-2	Contra	Contra	B	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR
STATE UNEMPLOYMENT INSURANCE FUND

B-14

	Ref.		
Balance December 31, 2013	B		$1,537,302.55
Increased by:			
Payroll Deductions		$ 626,493.78	
Interest on Investments		2,007.87	
	B-1		628,501.65
			2,165,804.20
Decreased by:			
Payments	B-2		267,193.13
Balance December 31, 2014	B		$1,898,611.07

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR WORKERS' COMPENSATION CLAIMS FUND

B-15

	Ref.		
Balance December 31, 2013	B		$ 110,379.88
Increased by:			
2014 Budget Appropriations		$1,500,746.52	
Essex County Welfare Reimbursements		68,690.91	
Refunds, Subrogations and Recoveries		167,707.62	
	B-1		1,737,145.05
			1,847,524.93
Decreased by:			
Claims		1,638,244.50	
Management Fees		129,950.00	
	B-2		1,768,194.50
Balance December 31, 2014	B		$ 79,330.43

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-16

	Balance Dec. 31, 2013				Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Board of Taxation	$ 45,946.25	$ 864,137.81	$236,696.86	$260,721.28	$150,714.78	$ 735,344.86
Register of Deeds and Mortgages	211,006.59	1,366,928.77	175,195.79	327,785.24	43,349.40	1,381,996.51
County Clerk	10,305.00	31,736.42	24,249.33	25,219.00	460.00	40,611.75
Surrogate's Court	75,838.16	367,690.30	73,860.00	136,939.85	10,303.35	370,145.26
	$343,096.00	$ 2,630,493.30	$510,001.98	$750,665.37	$204,827.53	$2,528,098.38
Reference	B	B	Below	B-2	B	B

	Ref.	
Collections	B-1	$505,073.80
Other Accounts Receivable	B-5	4,928.18
	Above	$510,001.98

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, 2013				Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Seized Asset Funds	$	$4,725,908.06	$1,128,945.55	$2,380,233.30	$	$3,474,620.31
Prosecutor's Office	77,073.94	821,444.84	3,179,615.49	2,974,349.08	87,938.91	1,015,846.28
Metro North Task Force	272.20	92,467.61	15,439.00	272.20		107,906.61
Sheriff's Office	4,280.00	203,308.68	12,282.15		4,280.00	215,590.83
Sheriff Modernization	60,348.29	88,072.99	74,892.97	74,204.37	39,730.90	109,378.98
Sheriff Outside Employment		289,611.57	1,715,551.11	1,600,622.82		404,539.86
County Corrections		1.06	187.20			188.26
	$141,974.43	$6,220,814.81	$6,126,913.47	$7,029,681.77	$131,949.81	$5,328,071.13
Reference	B	B	Below	Below	B	B

	Ref.		
Collections	B-1	$5,133,063.47	$
Expenditures	B-2		6,035,831.77
Transfers	Contra	993,850.00	993,850.00
	Above	$6,126,913.47	$7,029,681.77

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-18

	Balance Dec. 31, 2013				Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Prosecutor's Office:						
Department of Treasury	$ 46,075.20	$ 14,988.99	$263,954.82	$132,678.33	$ 20,400.00	$ 171,940.68
Department of Justice	9,240.41	21,990.47	17,020.53	34,594.87		13,656.54
	55,315.61	36,979.46	280,975.35	167,273.20	20,400.00	185,597.22
Sheriff's Office:						
Department of Treasury	9,698.63	82,441.09	147.74	53,903.36	18,203.44	20,180.66
Department of Justice	60,589.00	483,741.25	335,248.64	414,924.80	89,148.74	375,505.35
	70,287.63	566,182.34	335,396.38	468,828.16	107,352.18	395,686.01
	$125,603.24	$603,161.80	$616,371.73	$636,101.36	$127,752.18	$ 581,283.23
Reference	B	B	Below	Below	B	B

	Ref.		
Collections	B-1	$599,425.73	$
Expenditures	B-2		619,155.36
Transfers	Contra	16,946.00	16,946.00
	Above	$616,371.73	$636,101.36

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL
AND CULTURAL AFFAIRS PROGRAMS

B-19

	Balance Dec. 31, 2013				Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Highlawn Pavilion - Improvement at Eagle Rock Reservation	$ 3,055.00	$ 118,495.16	$ 60,500.47	$ 74,161.50	$ 3,055.00	$ 104,834.13
Cultural Affairs	3,696.00	4,473.93	53,993.45	45,307.43	9,695.00	7,160.95
Recreation Programs		19,987.16	32,526.00	37,765.80		14,747.36
Turtle Back Zoo - Gifts and Donations		49,604.00	6,147.51	52,509.90		3,241.61
Parks Maintenance		21,754.78				21,754.78
Security Deposits - Riker Hill Rentals		16,191.34		99.00		16,092.34
Parks - Golf Beautification	4,716.00	48,770.29	101,955.00	21,919.80	64,326.75	69,194.74
Zoo Enhancement	211,415.01	247,113.24	442,135.00	428,552.29	217,538.08	254,572.88
South Mountain Recreation Center Beautification		6,000.19	11,000.00	9,396.98	1,746.90	5,856.31
	$222,882.01	$ 532,390.09	$708,257.43	$669,712.70	$296,361.73	$ 497,455.10
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, 2013	B			$ 14,366,614.45
Increased by:				
Refunds			$ 11,398.59	
Interest Earned on Deposits			21,074.65	
	B-1		32,473.24	
2014 Tax Levy	B-4	$ 12,266,160.12		
Added and Omitted Taxes Per Chapter 397, P.L. 1941	B-4	51,746.48		
			12,317,906.60	
				12,350,379.84
				26,716,994.29
Decreased by:				
Expenditures:				
Cash Disbursed	B-2			10,914,875.78
Balance December 31, 2014:				
Encumbered	B		7,002,949.05	
Unencumbered	B		8,799,169.46	
				$ 15,802,118.51

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-21

	Balance Dec. 31, 2013				Balance Dec. 31, 2014	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Intoxicated Driver's Resource Center	$ 190.68	$ 584,877.94	$ 216,721.00	$ 218,358.86	$ 1,230.66	$ 582,200.10
Environmental Quality and Enforcement Fund	86,329.06	101,320.56	362,170.51	335,137.54	5,875.40	208,807.19
Weights and Measures		50,076.81	59,916.50	54,342.00		55,651.31
Prisoners' Benefit Funds	360,886.63	692,743.10	2,753,235.97	2,565,383.90	425,266.06	816,215.74
Special Masters		0.62				0.62
Office of the Handicapped		9.37				9.37
Patients' Welfare Fund - Hospital Center	445.08	1,843.90			445.08	1,843.90
Essex County Youth Services		140.21				140.21
Auto Theft Penalties		68,507.98	11,123.82	34,262.00		45,369.80
Drunk Driving Enforcement Fund		10,187.23				10,187.23
Snow Removal Trust Fund		1,800,000.00	275,000.00			2,075,000.00
	$447,851.45	$3,309,707.72	$3,678,167.80	$ 3,207,484.30	$432,817.20	$3,795,425.47
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, 2013	C		$ 37,389,242.94
Increased by Receipts:			
Premium on Sale of Bond Anticipation of Notes	C-1	$ 391,125.70	
Premium on Sale of College Bonds	C-1	372,151.95	
Interfunds Receivable	C-5	1,125,000.00	
Grants Receivable	C-6	9,376,786.27	
Fees Receivable	C-8	181,948.00	
Federal Emergency Management Agency	C-10	911,029.83	
Improvement Authorizations	C-11	12,089.04	
Interfunds Payable	C-13	13,048.55	
Loans Payable	C-17	2,665,000.00	
Bond Anticipation Notes	C-18	18,665,000.00	
Serial Bonds	C-20	27,500,000.00	
			61,213,179.34
			98,602,422.28
Decreased by Disbursements:			
State Share of Premium on County College Bonds	C-1	33,828.61	
Improvement Authorizations	C-11	51,140,655.82	
Interfunds Payable	C-13	4,911,097.69	
Capital Lease Program	C-16	242,294.74	
Bond Anticipation Notes	C-18	22,500,000.00	
			78,827,876.86
Balance December 31, 2014	C		$ 19,774,545.42

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2014

C-3

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Banco Popular:			
Account #0100042958	$ 9,989.79	$ 9,989.79	$
Capital One Bank:			
Account #4164001176	65,111.09	65,111.09	
Crown Bank:			
Account #218002453	10,005.43		10,005.43
Garden State Community Bank:			
Account #562065902	10,073.63	10,073.63	
Investors Savings Bank:			
Account #2658	10,076.45		10,076.45
PNC Bank:			
Account #80-0977-9475	16,011,419.21	16,011,419.21	
Santander Bank:			
Account #1066027218	35,035.69		35,035.69
TD Bank:			
Account #37678922	3,418,569.71		3,418,569.71
Wells Fargo Bank:			
Account #2000011652296	208,813.59	208,813.59	
	19,779,094.59	16,305,407.31	3,473,687.28
Plus: Deposits-in-Transit	7,197.00	7,197.00	
Adjustments	173.16	123.16	50.00
	7,370.16	7,320.16	50.00
	19,786,464.75	16,312,727.47	3,473,737.28
Less: Outstanding Checks	11,775.86	5,498.87	6,276.99
Adjustments	143.47	5.61	137.86
	11,919.33	5,504.48	6,414.85
	$ 19,774,545.42	$ 16,307,222.99	$ 3,467,322.43
Reference	C-2		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #1

	Ordinance Number	Balance Dec. 31, 2013	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2014
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		0.70									0.70
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		55,519.40									55,519.40
d. Improvements to Various Buildings		127.49									127.49
e. Improvements to Hall of Records and Courts		7,720.07				7,619.99					100.08
g. Parks Rehabilitation Program		2,736.73				501.00					2,235.73
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		2,786.63									2,786.63
b. Improvements to the Hall of Records and Court Complex		2.25									2.25
c. Hazardous Material and Chemical Control Program		48.53									48.53
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		38,942.22									38,942.22
b. Traffic Signal and Sign Improvements		144,285.67									144,285.67
c. Highway Rehabilitation Program		28,035.20				20,319.32					7,715.88
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		52,566.44									52,566.44
b. Hazardous Material and Chemical Control Program		180.06									180.06
c. Improvements to Various Buildings		6,188.48				6,185.00					3.48

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #2

	Ordinance Number	Balance Dec. 31, 2013	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2014
Improvement Authorizations											
Multi-Purpose:	03-25										
e. Improvements to Bridges, Culverts and Storm Drainage		$ 61,809.92	$	$	$	$ 359.00	$	$	$	$	$ 61,450.92
g. Highway Rehabilitation Program		2,787.87									2,787.87
h. Transportation Improvement Program		70.35									70.35
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
j. Glenfield Park		51,301.50									51,301.50
m. Independence Park		13,464.11									13,464.11
o. South Mountain Reservation		56,542.00									56,542.00
q. Reptile and Education Center		162.92									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	18,896.28									18,896.28
Various County Roads and Highway Improvements	05-14	17,956.53				3,384.00					14,572.53
Various Park Improvements	05-15	51,602.17									51,602.17
Improvements to Various Buildings	06-05	24,166.86									24,166.86
Improvements of the Essex County College	06-09	31,244.40				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	16,520.46				2,299.00					14,221.46
Various County Road and Highway Improvements	07-15	3,106.05									3,106.05
Various County Park Improvements	07-16	2,318.72				100.00					2,218.72
Dam Restoration Projects:	07-17										
b. Diamond Mill		(3,112.34)									(3,112.34)
Renovations, Equipment Purchases and Improvements to Essex County College	07-25	15,118.70							15,118.70		
Improvements at Various Golf Courses	07-34/08-04/9-04 10-05/11-04/12-04	(813,968.39)			181,948.00	40.59					(632,060.98)
Improvements at Various County Parks	08-03	229.15				228.00					1.15

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #3

	Ordinance Number	Balance Dec. 31, 2013	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2014
Improvement Authorizations											
Multi-Purpose:	08-05										
a. Improvements to Various County Buildings		$ 77,415.63	$	$	$	$ 9,689.25	$	$	$	$	$ 67,726.38
b. Hazardous Material and Chemical Control Program		4,713.04				2,438.13					2,274.91
Multi-Purpose:	08-06										
a. Improvements to Bridges, Culverts and Storm Drainage		$ 8,982.51	$	$	$	$ 197.00	$	$	$	$	$ 8,785.51
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	269,733.40									269,733.40
Multi-Purpose:	09-02										
a. Improvements to Bridges, Culverts and Storm Drainage		51,944.06				9,448.00					42,496.06
b. Traffic Signs and Sign Improvements		2,391.69				2,386.87					4.82
c. Highway Rehabilitation Program		166.83									166.83
d. Highway Safety Program		2,992.45									2,992.45
Improvements to Various Parks	09-03	42,205.38				995.00					41,210.38
Improvements of the Essex County College	09-18	49,161.24							49,161.24		
Improvements of the Essex County College	09-19	319,163.68	152,820.24				152,820.24		319,163.68		
Multi-Purpose:	10-02										
a. Improvements to Various County Buildings		20,299.58									20,299.58
b. Hazardous Material and Chemical Control Program		134,204.92				32,580.34					101,624.58
Multi-Purpose:	10-03										
a. Improvements to Bridges, Culverts and Storm Drainage		41,300.50	475,000.00		12,089.04	2,872.80	475,000.00				50,516.74
b. Traffic Signal and Sign Improvements		3,962.76	285,000.00			3,902.25	285,000.00				60.51
c. Highway Rehabilitation Program		25,468.97	341,323.39			5,587.36	341,323.39				19,881.61
d. Highway Safety Program		34,917.26	118,356.37				118,356.37				34,917.26
Various Park Improvements	10-04	2,489.32				185.00					2,304.32
Improvements of the Essex County College	10-09	1,431,770.15				1,400,256.68					31,513.47
Improvements of the Essex County Vocational School	10-12		1,800,000.00				1,800,000.00				
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		919,099.35	9,191,250.00			420,157.35	9,191,250.00				498,942.00
b. Hazardous Material and Chemical Control Program		68,679.60	285,000.00			41,484.06	285,000.00				27,195.54
Multi-Purpose:	11-02										
a. Improvements to Bridges, Culverts and Storm Drainage		154,113.40	570,000.00			59,737.26	570,000.00				94,376.14
b. Traffic Signal and Sign Improvements		12,291.19	356,250.00			5,773.35	356,250.00				6,517.84
c. Highway Rehabilitation Program		11,451.28	570,000.00			8,622.92	570,000.00				2,828.36
d. Highway Safety Program		80,030.28	380,000.00				380,000.00				80,030.28

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #4

	Ordinance Number	Balance Dec. 31, 2013	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2014
Improvement Authorizations											
Various Park Improvements	11-03	$ 1,691.76	$ 1,425,000.00	$	$	$ 1,691.00	$ 1,425,000.00	$	$	$	$ 0.76
Improvements to Various Golf Courses	11-04 12-04		950,000.00				950,000.00				
Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex	11-05		3,800,000.00				3,800,000.00				
Improvement at the Essex County Vocational School	11-08		300,000.00				300,000.00				
Improvement of the Essex County College	11-09	1,256,789.18	1,500,000.00			105,110.55	1,500,000.00				1,151,678.63
Improvement of the Essex County College	11-13	1,912,305.50									1,912,305.50
Multi-Purpose:	12-01										
a. Improvements to Various County Buildings		1,397,361.14				692,784.09					704,577.05
b. Hazardous Material and Chemical Control Program		389,161.24				243,383.46					145,777.78
Multi-Purpose:	12-02										
a. Improvements to Bridges, Culverts and Storm Drainage		223,424.08				139,700.73					83,723.35
b. Traffic Signal and Sign Improvements		134,380.92				126,094.87					8,286.05
c. Highway Rehabilitation Program		233,634.52				188,786.41					44,848.11
d. Highway Safety Program		141,263.95				110,235.11					31,028.84
Various Park Improvements	12-03	123,744.97				5,531.04					118,213.93
Various Capital Equipment	12-08	1,655,368.59				665,608.16					989,760.43
Improvement of the Essex County College	12-13	840,566.20				346,190.64					494,375.56
Various Capital Improvements - Tropical Storm Sandy	12-15	(2,658,335.23)			911,029.83						(1,747,305.40)
Multi-Purpose:											
Various Capital Improvements	13-01	13,810,899.51				10,563,833.45					3,247,066.06
Improvements of the Essex County Vocational School Facilities	13-06	771,863.40				218,925.27					552,938.13
Construction of Public Works Building	13-08	7,064,756.91				7,028,463.25					36,293.66
Construction of the Educational; Center at the South Mountain Recreational Complex	13-09	(280,000.85)			2,665,000.00	2,384,999.15					
Traffic, Operational and Roadway Improvements	13-18				9,376,786.27	11,680,956.31					(2,304,170.04)
Various Capital Improvements:	14-01										
a. General Improvements to Various Park Facilities				4,646,500.00		4,620,256.23				232,595.00	258,838.77
b. Improvements to Bridges, Culverts and Storm Drainage				3,686,500.00		2,034,163.09				184,405.00	1,836,741.91
c. Hazardous Material and Chemical Control Program				2,857,000.00		195,851.05				143,000.00	2,804,148.95
Improvements to Essex County College	14-03		2,500,000.00								2,500,000.00
Improvements of Essex County Vocational School	14-05			500,000.00							500,000.00
Construction of Parking Garage at South Mountain Recreation Complex	14-07			6,975,000.00		7,709,498.04				525,000.00	(209,498.04)

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #5

	Ordinance Number	Balance	Receipts: Serial Bonds	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Bond Anticipation Notes	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance
Improvement Authorizations											
Improvements to Essex County College	14-11	$	$ 2,500,000.00	$	$	$	$	$	$	$	$ 2,500,000.00
Essex County College Renovation of Elevators	14-15									383,443.62	383,443.62
Other Accounts											
Fund Balance		3,740,340.59			763,277.65			33,828.61	2,227,250.00		2,242,539.63
Capital Improvement Fund		123,039.08							1,085,000.00	1,125,000.00	163,039.08
Current Fund Interfund		2,670,799.14			1,138,048.55			4,911,097.69	1,225,000.00	2,227,250.00	(100,000.00)
Reserve for Improvements		198,604.91								100,000.00	298,604.91
Capital Lease Program: Appropriated		377,794.23						242,294.74			135,499.49
		$ 37,389,242.94	$ 27,500,000.00	$ 18,665,000.00	$ 15,048,179.34	$51,140,655.82	$ 22,500,000.00	$5,187,221.04	$ 4,920,693.62	$ 4,920,693.62	$ 19,774,545.42
	Reference	C	C-20	C-18	Below	C-11	C-18	Below	Contra	Contra	C

	Ref.			
Premium on Sale of Bond Anticipation Notes and Serial Bonds	C-1	$ 391,125.70		$
Premium on Sale of College Bonds	C-1	372,151.95		
Due to State of New Jersey	C-1			33,828.61
Interfunds Receivable	C-5	1,125,000.00		
Grants Receivable	C-6	9,376,786.27		
Fees Receivable	C-8	181,948.00		
Deferred Charges to Future Taxation - Unfunded	C-10	911,029.83		
Improvement Authorizations	C-11	12,089.04		
Interfunds Payable	C-13	13,048.55		4,911,097.69
Capital Lease Program	C-16			242,294.74
Loans Payable	C-17	2,665,000.00		
	Above	$ 15,048,179.34		$5,187,221.04

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

INTERFUNDS RECEIVABLE

C-5

	Ref.	Current Fund
Increased by:		
Budget Appropriations:		
Capital Improvement Fund	C-12	$ 1,125,000.00
Funds Deposited to Current Fund in Error:		
Contributions for the Improvements to the Zoo Pavilion	C-14	100,000.00
		1,225,000.00
Decreased by:		
Settlements	C-2	1,125,000.00
Balance December 31, 2014	C	$ 100,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GRANTS RECEIVABLE

C-6

Funding Agency	Ordinance Number	Balance Dec. 31, 2013	Decrease	Balance Dec. 31, 2014
State of New Jersey				
New Jersey Department of Transportation:				
South Orange Avenue Traffic, Operational and Roadway Improvements	13-18	$ 33,898,952.00	$ 9,376,786.27	$ 24,522,165.73
	Reference	C	C-2	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS RECEIVABLE

C-7

	Ordinance Number	Balance Dec. 31, 2013	Balance Dec. 31, 2014
State of New Jersey:			
New Jersey Department of Environmental Protection:			
Dam Restoration Loan Program:			
Diamond Mill Dam Project	07-17	$ 3,112.34	$ 3,112.34
	Reference	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FEES RECEIVABLE

C-8

	Balance Dec. 31, 2013	Collections	Balance Dec. 31, 2014
Byrne Golf Course	$ 218,703.00	$ 129,558.00	$ 89,145.00
Hendricks Golf Course	302,320.00	31,817.00	270,503.00
Weequahic Golf Course	350,319.00	20,573.00	329,746.00
	$ 871,342.00	$ 181,948.00	$ 689,394.00
Reference	C	C-2	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-9

	Ref.		
Balance December 31, 2013	C		$ 314,391,601.76
Increased by:			
Loans Payable Issued		$ 2,665,000.00	
Serial Bonds Issued		27,500,000.00	
	C-10	30,165,000.00	
Refunding Bonds Issued	C-19	16,200,000.00	
			46,365,000.00
			360,756,601.76
Decreased by:			
Serial Bonds Defeased	C-20	23,360,000.00	
Redemptions:			
Loans Payable	C-17	476,515.37	
Refunding Bonds	C-19	13,415,000.00	
Serial Bonds	C-20	11,700,000.00	
			48,951,515.37
Balance December 31, 2014	C		$ 311,805,086.39

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, 2013	2014 Authorizations	FEMA Proceeds	Transferred to Deferred Taxation - Funded	Balance Dec. 31, 2014	Analysis of Balance Dec. 31, 2014 Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
07-17	Dam Restoration Projects:									
	b. Diamond Mill		$ 3,112.34	$	$	$	$ 3,112.34	$	$ 3,112.34	$
09-19	Improvements to Essex County College	12.27	171,354.64			152,820.24	18,534.40			18,534.40
10-03	Multi-Purpose:									
	a. Improvements to Bridges, Culverts and Storm Drainage	30	475,000.00			475,000.00				
	b. Traffic Signal and Sign Improvements	10	285,000.00			285,000.00				
	c. Highway Rehabilitation Program	10	341,323.39			341,323.39				
	d. Highway Safety Program	10	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				
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				
	b. Hazardous Material and Chemical Control Program	15	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				
	b. Traffic Signal and Sign Improvements	10	356,250.00			356,250.00				
	c. Highway Rehabilitation Program	10	570,000.00			570,000.00				
	d. Highway Safety Program	10	380,000.00			380,000.00				
11-03	Various Park Improvements	15	1,425,000.00			1,425,000.00				
11-04		15								
12-04	Improvements to Various Golf Courses	15	1,901,000.00			950,000.00	951,000.00	951,000.00		
11-05	Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex	20	3,800,000.00			3,800,000.00				
11-08	Improvement at the Essex County Vocational School	15	300,000.00			300,000.00				
11-09	Improvement of the Essex County College	15	1,500,000.00			1,500,000.00				
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, 2013	2014 Authorizations	FEMA Proceeds	Transferred to Deferred Taxation - Funded	Balance Dec. 31, 2014	Analysis of Balance Dec. 31, 2014 Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
12-08	Various Capital Improvements	5	$ 5,710,000.00	$	$	$	$ 5,710,000.00	$ 5,710,000.00	$	$
12-15	Various Capital Improvements - Tropical Storm Sandy	10	2,658,335.23		911,029.83		1,747,305.40		1,747,305.40	
13-01	Various Park Improvements:									
	a. General Improvements to Various Park Facilities		5,333,000.00				5,333,000.00	5,333,000.00		
	b. Improvements to Bridges, Culverts and Storm Drainage		5,476,000.00				5,476,000.00	5,476,000.00		
	c. Hazardous Material and Chemical Control Program		6,571,000.00				6,571,000.00	6,571,000.00		
13-08	Construction of Public Works Building		7,140,000.00				7,140,000.00	7,140,000.00		
13-09	Construction of the Educational Center at the South Mountain Recreational Complex		2,665,000.00			2,665,000.00				
14-01	Various Capital Improvements:									
	a. General Improvements to Various Park Facilities			4,646,500.00			4,646,500.00	4,646,500.00		
	b. Improvements to Bridges, Culverts and Storm Drainage			3,686,500.00			3,686,500.00	3,686,500.00		
	c. Hazardous Material and Chemical Control Program			2,857,000.00			2,857,000.00	2,857,000.00		
14-03	Improvements to Essex County College			2,500,000.00		2,500,000.00				
14-05	Improvements of Essex County Vocational School			500,000.00			500,000.00	500,000.00		
14-07	Construction of Parking Garage at South Mountain Recreation Complex			10,475,000.00			10,475,000.00	6,975,000.00	209,498.04	3,290,501.96
14-11	Improvements to Essex County College			2,500,000.00		2,500,000.00				
			$ 95,924,981.97	$ 27,165,000.00	$911,029.83	$ 30,165,000.00	$ 92,013,952.14	$ 66,745,000.00	$2,959,915.78	$ 22,309,036.36
	Reference		C	C-11	C-2	C-9	C	C-18	C-4	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #1

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2013 Funded	Balance Dec. 31, 2013 Unfunded	Balance Dec. 31, 2013 Encumbered	2014 Authorizations	Paid or Charged	Refunds	Balance Dec. 31, 2014 Funded	Balance Dec. 31, 2014 Unfunded	Balance Dec. 31, 2014 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	05-11-94										
f. Roadway Resurfacing	07-26	10-17-07	489,644.65	2.01						2.01		
Rehabilitation of Riverbank Park Soccer/ Football Field	94-12	07-13-94	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						0.70		
Multi-Purpose:	98-27	10-28-98										
g. Parks Rehabilitation Program			4,000,000.00	10.49						10.49		
Multi-Purpose:	99-15	02-02-00										
b. Improvements to Bridges, Culverts and Storm Water Drainage Facilities			2,000,000.00	0.29		55,519.11				0.29		55,519.11
d. Improvements to Various Buildings			3,000,000.00	127.49						127.49		
e. Improvements to the Hall of Records and Court Complex			11,000,000.00	100.08		7,619.99		7,619.99		100.08		
g. Parks Rehabilitation Program			6,000,000.00	501.73		2,235.00		501.00		0.73		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	06-13-01	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	2,704.78		81.85				2,704.78		81.85
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		38,941.39				0.83		38,941.39
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	0.88		28,034.32		20,319.32		0.88		7,715.00
Improvements of the Essex County College	02-04	07-10-02	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	33,885.14		18,681.30				33,885.14		18,681.30
b. Hazardous Material and Chemical Control Program			800,000.00	180.06						180.06		
c. Improvements to Various Buildings			3,450,000.00	6,188.48				6,185.00		3.48		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #2

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2013 Funded	Balance Dec. 31, 2013 Unfunded	Balance Dec. 31, 2013 Encumbered	2014 Authorizations	Paid or Charged	Refunds	Balance Dec. 31, 2014 Funded	Balance Dec. 31, 2014 Unfunded	Balance Dec. 31, 2014 Encumbered
Multi-Purpose:	03-25	12-17-03										
e. Improvements to Bridges, Culverts and Storm Drainage			$ 1,500,000.00	$ 545.07	$	$ 61,264.85	$	$ 359.00	$	$ 186.07	$	$ 61,264.85
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		
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	162.92						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		18,894.83				1.45		18,894.83
Various County Road and Highway Improvements	05-14	9-07-05	1,900,000.00	282.03		17,674.50		3,384.00		282.03		14,290.50
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		2,593.40				21,573.46		2,593.40
Improvements of the Essex County College	06-09	06-21-06	5,000,000.00	31,244.40				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	02-21-07	5,500,000.00	40.93						40.93		
Culvert Improvements, Traffic Signal and Roadway Improvements	07-05	02-14-07	243,486.38	243,486.38						243,486.38		
Various Building Improvements	07-14	06-20-07	3,500,000.00	1.68		16,518.78		2,299.00		1.68		14,219.78
Various County Road and Highway Improvements	07-15	06-20-07	2,500,000.00	1.07		3,104.98				176.41		2,929.64
Various County Park Improvements	07-16	06-20-07	2,000,000.00	518.72		1,800.00		100.00		418.72		1,800.00
Renovations, Equipment Purchases and Improvements to Essex County College	07-25	10-17-07	6,000,000.00	15,118.70			(15,118.70)					
Improvements at Various Golf Courses	07-34	01-16-08	7,000,000.00		57,295.61	78.00		40.59			57,295.61	37.41
Improvements at Various County Parks	08-03	03-13-08	1,000,000.00	229.15				228.00		1.15		
Multi-Purpose:	08-05	03-13-08										
a. Improvements to Various County Buildings			12,100,000.00			77,415.63		9,689.25				67,726.38
b. Hazardous Material and Chemical Control Program			900,000.00	2.39		4,710.65		2,438.13		2.21		2,272.70

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #3

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2013 Funded	Balance Dec. 31, 2013 Unfunded	Balance Dec. 31, 2013 Encumbered	2014 Authorizations	Paid or Charged	Refunds	Balance Dec. 31, 2014 Funded	Balance Dec. 31, 2014 Unfunded	Balance Dec. 31, 2014 Encumbered
Multi-Purpose:	08-06	03-13-08										
a. Improvements to Bridges, Culverts and Storm Drainage			$ 550,000.00	$ 197.52	$	$ 8,784.99	$	$ 197.00	$	$ 0.52	$	$ 8,784.99
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	20,797.16		248,936.24				20,797.16		248,936.24
Multi-Purpose:	09-02	02-11-09										
a. Improvements to Bridges, Culverts and Storm Drainage			300,000.00	6,724.67		45,219.39		9,448.00		276.67		42,219.39
b. Traffic Signal and Sign Improvements			350,000.00	4.37		2,387.32		2,386.87		4.82		
c. Highway Rehabilitation Program			550,000.00	166.83						166.83		
d. Highway Safety Program			300,000.00	942.45		2,050.00				942.45		2,050.00
Various Park Improvements	09-03	02-11-09	2,500,000.00	3,496.95		38,708.43		995.00		2,501.95		38,708.43
Improvements of the Essex County College	09-18	06-10-09	1,500,000.00	49,161.24			(49,161.24)					
Improvements of the Essex County College	09-19	06-10-09	550,000.00	166,343.44	171,354.64		(319,163.68)				18,534.40	
Multi-Purpose:	10-02	01-27-10										
a. Improvements to Various County Buildings			6,500,000.00	1.14		20,298.44				1.14		20,298.44
b. Hazardous Material and Chemical Control Program			500,000.00	0.40		134,204.52		32,580.34		565.74		101,058.84
Multi-Purpose:	10-03	01-27-10										
a. Improvements to Bridges, Culverts and Storm Drainage			500,000.00		0.51	41,299.99		2,872.80	12,089.04	12,089.55		38,427.19
b. Traffic Signal and Sign Improvements			300,000.00		60.51	3,902.25		3,902.25		60.51		
c. Highway Rehabilitation Program			400,000.00		0.94	25,468.03		5,587.36		0.94		19,880.67
d. Highway Safety Program			300,000.00		0.59	34,916.67				0.59		34,916.67
Various Park Improvements	10-04	01-27-10	1,500,000.00	441.45		2,047.87		185.00		256.45		2,047.87
Improvements of the Essex County College	10-09	04-28-10	2,353,000.00	1,431,770.15				1,400,256.68		31,513.47		
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					7,125.16	911,974.19		420,157.35		342.87		498,599.13
b. Hazardous Material and Chemical Control Program					233.21	68,446.39		41,484.06		233.21		26,962.33
Multi-Purpose:	11-02	02-09-11										
a. Improvements to Bridges, Culverts and Storm Drainage			600,000.00		71,105.22	83,008.18		59,737.26		71,105.22		23,270.92
b. Traffic Signal and Sign Improvements			375,000.00		1,576.39	10,714.80		5,773.35		661.39		5,856.45
c. Highway Rehabilitation Program			600,000.00		0.98	11,450.30		8,622.92		128.06		2,700.30
d. Highway Safety Program			400,000.00		70,007.48	10,022.80				70,007.48		10,022.80
Various Park Improvements	11-03	02-09-11	1,500,000.00		1,691.76			1,691.00		0.76		
Improvement of the Essex County College	11-09	07-06-11	1,500,000.00		1,256,789.18			105,110.55		1,151,678.63		
Improvement of the Essex County College	11-13	10-26-11	2,500,000.00	1,912,305.50						1,912,305.50		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #4

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2013 Funded	Balance Dec. 31, 2013 Unfunded	Balance Dec. 31, 2013 Encumbered	2014 Authorizations	Paid or Charged	Refunds	Balance Dec. 31, 2014 Funded	Balance Dec. 31, 2014 Unfunded	Balance Dec. 31, 2014 Encumbered
Multi-Purpose:	12-01	02-08-12										
a. Improvements to Various County Buildings			$ 9,900,000.00	$	$ 34,609.76	$ 1,362,751.38	$	$ 692,784.09	$	$	$ 13,910.36	$ 690,666.69
b. Hazardous Material and Chemical Control Program			500,000.00		102,687.72	286,473.52		243,383.46			72,806.35	72,971.43
Multi-Purpose:	12-02	02-08-12										
a. Improvements to Bridges, Culverts and Storm Drainage			950,000.00		82,518.00	140,906.08		139,700.73			82,522.55	1,200.80
b. Traffic Signal and Sign Improvements			800,000.00		387.26	133,993.66		126,094.87			394.70	7,891.35
c. Highway Rehabilitation Program			1,800,000.00		1,348.64	232,285.88		188,786.41			0.64	44,847.47
d. Highway Safety Program			450,000.00		14,170.73	127,093.22		110,235.11			433.84	30,595.00
Various Park Improvements	12-03	02-08-12	3,350,000.00		35.54	123,709.43		5,531.04			35.54	118,178.39
Various Capital Equipment	12-08	05-17-12	6,000,000.00		1,461,948.69	193,419.90		665,608.16			442,243.53	547,516.90
Improvement of the Essex County College	12-13	12-12-12	1,500,000.00	840,566.20				346,190.64		494,375.56		
Various Park Improvements:	13-01	02-19-13										
a. General Improvements to Various Park Facilities			5,600,000.00		462,118.10	3,846,756.99		4,183,444.11			22,000.30	103,430.68
b. Improvements to Bridges, Culverts and Storm Drainage			5,750,000.00		2,130,969.62	1,937,982.68		2,837,663.98			51,178.02	1,180,110.30
c. Hazardous Material and Chemical Control Program			6,900,000.00		3,460,401.78	1,972,670.34		3,542,725.36			20,667.73	1,869,679.03
Improvements of the Essex County Vocational School Facilities	13-06	05-21-13	4,000,000.00	771,863.40				218,925.27		552,938.13		
Construction of Public Works Building	13-08	08-16-13	7,500,000.00			7,064,756.91		7,028,463.25			1,500.31	34,793.35
Construction of the Educational; Center at the South Mountain Recreational Complex	13-09	07-24-13	2,800,000.00			2,384,999.15		2,384,999.15				
Traffic, Operational and Roadway Improvements	13-18	12-27-13	33,898,952.00		33,898,952.00			11,680,956.31			4,349,407.50	17,868,588.19
Various Capital Improvements:	14-01	02-19-14										
a. General Improvements to Various Park Facilities			4,879,095.00				4,879,095.00	4,620,256.23				258,838.77
b. Improvements to Bridges, Culverts and Storm Drainage			3,870,905.00				3,870,905.00	2,034,163.09			1,186,469.17	650,272.74
c. Hazardous Material and Chemical Control Program			3,000,000.00				3,000,000.00	195,851.05			1,264,854.13	1,539,294.82
Improvements to Essex County College	14-03	04-09-14	2,500,000.00				2,500,000.00			2,500,000.00		
Improvements of Essex County Vocational School	14-05	04-23-14	500,000.00				500,000.00				500,000.00	
Construction of Parking Garage at South Mountain Recreation Complex	14-07	05-28-14	11,000,000.00				11,000,000.00	7,709,498.04				3,290,501.96
Improvements to Essex County College	14-11	08-20-14	2,500,000.00				2,500,000.00			2,500,000.00		
Essex County College Renovation of Elevators	14-15	11-06-14	383,443.62				383,443.62			383,443.62		
				$ 6,210,556.13	$ 62,287,390.02	$ 21,895,994.81	$ 28,250,000.00	$ 51,140,655.62	$ 12,089.04	$ 10,658,611.54	$ 27,084,254.68	$ 29,772,507.96
			Reference	C	C	C	Below	C-2	C-2	C	C	C

	Ref.	
Deferred Charges to Future Taxation - Unfunded	C-10	$ 27,165,000.00
Capital Improvement Fund	C-12	1,085,000.00
	Above	$ 28,250,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-12

	Ref.		
Balance December 31, 2013	C		$ 123,039.08
Increased by:			
Budget Appropriation:			
Current Fund	C-5		1,125,000.00
			1,248,039.08
Decreased by:			
Appropriated to Finance Improvement Authorizations:			
Ordinance #14-01		$ 560,000.00	
Ordinance #14-07		525,000.00	
	C-11		1,085,000.00
Balance December 31, 2014	C		$ 163,039.08

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

INTERFUNDS PAYABLE

C-13

	Ref.	Current Fund
Balance December 31, 2013	C	$ 2,670,799.14
Increased by:		
Interest on Investments	C-2	13,048.55
General Capital Fund Balance Anticipated as Current Fund Revenue	C-1	2,227,250.00
		4,911,097.69
Decreased by:		
Settlements	C-2	4,911,097.69
		$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR IMPROVEMENTS

C-14

	Ref.	
Balance December 31, 2013	C	$ 198,604.91
Increased by:		
Funds Deposited to Current Fund in Error	C-5	100,000.00
Balance December 31, 2014	C	$ 298,604.91

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
Zoo Pavilion	100,000.00
	$ 298,604.91

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR LOANS RECEIVABLE

C-15

Funding Agency	Ordinance Number	Balance Dec. 31, 2013	Balance Dec. 31, 2014
Loans			
State of New Jersey:			
Department of Environmental Protection	07-17	$ 3,112.34	$ 3,112.34
	Reference	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-16

	Resolution/Ordinance			Balance Dec. 31, 2013			Balance Dec. 31, 2014	
	Number	Date	Amount	Encumbered	Unencumbered	Expended	Encumbered	Unencumbered
Essex County Improvement Authority								
Capital Equipment Program	96-21	10-09-96	$ 5,000,000.00	$	$ 31,460.37	$	$	$ 31,460.37
Capital Equipment Program	98-15	07-09-98	10,800,000.00		1,549.53			1,549.53
Capital Equipment Program	00-14	12-13-00	10,500,000.00		58,229.21	58,220.13		9.08
Commerce Bank								
Capital Equipment Program	04-262	03-10-04	4,700,000.00		43,822.68	43,814.04		8.64
Capital Equipment Program	07-785	11-08-07	8,000,000.00	8,787.10	233,945.34	140,260.57	24,377.94	78,093.93
				$ 8,787.10	$369,007.13	$242,294.74	$24,377.94	$ 111,121.55
			Reference	C	C	C-2	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-17
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable Dec. 31, 2014 Date	Amount	Interest Rate	Balance Dec. 31, 2013	Increase	Decrease	Balance Dec. 31, 2014
Essex County Improvement Authority	09-18-96	$ 2,950,000.00	07-01-15/16	$ 147,500.00	6.30% - (1)	$ 442,500.00	$	$ 147,500.00	$ 295,000.00
Department of Environmental Protection: Verona Lake Dam Restoration	07-24-09	512,650.60	04-23-15	12,723.32					
			10-23-15	12,850.56					
			04-23-16	12,979.06					
			10-23-16	13,108.85					
			04-23-17	13,239.94					
			10-23-17	13,372.34					
			04-23-18	13,506.06					
			10-23-18	13,641.12					
			04-23-19	13,777.54					
			10-23-19	13,915.31					
			04-23-20	14,054.46					
			10-23-20	14,195.01					
			04-23-21	14,336.96					
			10-23-21	14,480.33					
			04-23-22	14,625.13					
			10-23-22	14,771.38					
			04-23-23	14,919.10					
			10-23-23	15,068.29					
			04-23-24	15,218.97					
			10-23-24	15,371.16					
			04-23-25	15,524.87					
			10-23-25	15,680.12					
			04-23-26	15,836.92					
			10-23-26	15,995.29					
			04-23-27	16,155.24					
			10-23-27	16,316.80					
			04-23-28	16,480.00	2.00%	417,214.10			
Essex County Improvement Authority	06-03-10	4,275,000.00	07-01-15	285,000.00	*				
			07-01-16	285,000.00	*				
			07-01-17	285,000.00	*				
			07-01-18	285,000.00	*				
			07-01-19	285,000.00	*				
			07-01-20	285,000.00	*				
			07-01-21	285,000.00	*				
			07-01-22	285,000.00	*				
			07-01-23	285,000.00	*				
			07-01-24	285,000.00	*				
			07-01-25	285,000.00	*	3,420,000.00		285,000.00	3,135,000.00
Department of Environmental Protection: Diamond Mill Pond	07-30-13	446,887.66	04-29-15	9,615.03					
			10-29-15	9,711.18					
			04-29-16	9,808.29					
			10-29-16	9,906.37					
			04-29-17	10,005.44					
			10-29-17	10,105.49					

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-17
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable Dec. 31, 2014 Date	Amount	Interest Rate	Balance Dec. 31, 2013	Increase	Decrease	Balance Dec. 31, 2014
Department of Environmental Protection - Diamond Mill Pond	07-30-13	$ 446,887.66	04-29-18	$ 10,206.55					
			10-29-18	10,308.61					
			04-29-19	10,411.70					
			10-29-19	10,515.81					
			04-29-20	10,620.97					
			10-29-20	10,727.18					
			04-29-21	10,834.45					
			10-29-21	10,942.80					
			04-29-22	11,052.23					
			10-29-22	11,162.75					
			04-29-23	11,274.38					
			10-29-23	11,387.12					
			04-29-24	11,500.99					
			10-29-24	11,616.00					
			04-29-25	11,732.16					
			10-29-25	11,849.48					
			04-29-26	11,967.98					
			10-29-26	12,087.66					
			04-29-27	12,208.53					
			10-29-27	12,330.62					
			04-29-28	12,453.93					
			10-29-28	12,578.46					
			04-29-29	12,704.25					
			10-29-29	12,831.29					
			04-29-30	12,959.60					
			10-29-30	13,089.20					
			04-29-31	13,220.09					
			10-29-31	13,352.29					
			04-29-32	13,485.82					
			10-29-32	13,620.67					
			04-29-33	13,756.89	2.00%	$ 446,887.66	$	$ 18,945.40	$ 427,942.26
Essex County Improvement Authority	6-20-14	2,665,000.00	06-01-15	533,000.00	*				
			06-01-16	533,000.00	*				
			06-01-17	533,000.00	*				
			06-01-18	533,000.00	*				
			06-01-19	533,000.00	*		2,665,000.00		2,665,000.00
						$ 4,726,601.76	$ 2,665,000.00	$ 476,515.37	$ 6,915,086.39
					Reference	C	C-2	C-9	C

(1) Estimated interest rate.

*Variable Interest Rate

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-18
Sheet #1

	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2013	Issued	Redeemed	Balance Dec. 31, 2014
General Improvements									
Improvements of the Essex County College	09-19	09-29-11	09-25-13	09-24-14	1.00%	$ 152,820.24	$	$ 152,820.24	$
Various Road Improvements	10-03	09-29-11	09-25-13	09-24-14	1.00%	1,219,679.76		1,219,679.76	
Improvements of the Vocational School	10-12	09-29-11	09-25-13	09-24-14	1.00%	1,800,000.00		1,800,000.00	
Various County Improvements	11-01	09-29-11	09-25-13	09-24-14	1.00%	9,476,250.00		9,476,250.00	
Various County Road Improvements	11-02	09-29-11	09-25-13	09-24-14	1.00%	1,876,250.00		1,876,250.00	
Various County Park Improvements	11-03	09-29-11	09-25-13	09-24-14	1.00%	1,425,000.00		1,425,000.00	
Various Golf Improvements	11-04	09-29-11	09-25-13	09-24-14	1.00%	950,000.00		950,000.00	
Turtle Back Zoo Improvements	11-05	09-29-11	09-25-13	09-24-14	1.00%	3,800,000.00		3,800,000.00	
Improvements of the Vocational School	11-08	09-29-11	09-25-13	09-24-14	1.00%	300,000.00		300,000.00	
Improvements of the Essex County College	11-09	09-29-11	09-25-13	09-24-14	1.00%	1,500,000.00		1,500,000.00	
Various Capital Improvements	12-01	09-27-12	09-25-13 09-23-14	09-24-14 09-22-15	1.00% 0.75%	9,903,000.00	9,903,000.00	9,903,000.00	9,903,000.00
Various Capital Improvements	12-02	09-27-12	09-25-13 09-23-14	09-24-14 09-22-15	1.00% 0.75%	3,808,000.00	3,808,000.00	3,808,000.00	3,808,000.00
Various County Park Improvements	12-03	09-27-12	09-25-13 09-23-14	09-24-14 09-22-15	1.00% 0.75%	3,188,000.00	3,188,000.00	3,188,000.00	3,188,000.00
Various Golf Improvements	12-04	09-27-12	09-25-13 09-23-14	09-24-14 09-22-15	1.00% 0.75%	951,000.00	951,000.00	951,000.00	951,000.00
Various Capital Equipment	12-08	09-27-12	09-25-13 09-23-14	09-24-14 09-22-15	1.00% 0.75%	5,710,000.00	5,710,000.00	5,710,000.00	5,710,000.00
Various Capital Improvements	13-01	09-25-13	09-25-13 09-23-14	09-24-14 09-22-15	1.00% 0.75%	17,380,000.00	17,380,000.00	17,380,000.00	17,380,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-18
Sheet #2

	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2013	Issued	Redeemed	Balance Dec. 31, 2014
General Improvements									
Construction of Public Works Building	13-08	09-25-13	09-25-13	09-24-14	1.00%	$ 7,140,000.00	$	$ 7,140,000.00	$
			09-23-14	09-22-15	0.75%		7,140,000.00		7,140,000.00
Various Capital Improvements	14-1	09-23-14	09-23-14	09-22-15	0.75%		11,190,000.00		11,190,000.00
Various Vocational School Improvements	14-5	09-23-14	09-23-14	09-22-15	0.75%		500,000.00		500,000.00
Construction of Parking Garage at South Mountain Recreation Complex	14-7	09-23-14	09-23-14	09-22-15	0.75%		6,975,000.00		6,975,000.00
						$ 70,580,000.00	$ 66,745,000.00	$ 70,580,000.00	$ 66,745,000.00
				Reference		C	Below	Below	C

	Ref.		
Issued	C-2	$ 18,665,000.00	$
Cash Disbursed	C-2		22,500,000.00
Renewals	Contra	48,080,000.00	48,080,000.00
	Above	$ 66,745,000.00	$ 70,580,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-19
Sheet #1

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2014 Date	Maturities of Bonds Outstanding Dec. 31, 2014 Amount	Interest Rate	Balance Dec. 31, 2013	Increase	Paid	Balance Dec. 31, 2014	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	4-01-2015	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)	54,445,000.00		405,000.00	54,040,000.00	54,040,000.00	
General Obligation Refunding	6-01-05	80,100,000.00	6-01-2015	6,115,000.00	5.00						
			6-01-2016	4,110,000.00	5.00	16,040,000.00		5,815,000.00	10,225,000.00	10,225,000.00	
General Obligation Refunding, Series B	8-13-08	2,980,000.00				570,000.00		570,000.00			
General Obligation Refunding, Series C	9-23-08	32,635,000.00	12-01-2015	3,725,000.00	6.00 (3)						
			12-01-2016	3,710,000.00	6.00 (3)						
			12-01-2017	3,880,000.00	6.00 (3)	15,150,000.00		3,835,000.00	11,315,000.00	11,315,000.00	
General Obligation Refunding, Series A	11-10-11	2,360,000.00	6-01-2015	485,000.00	4.00	1,030,000.00		545,000.00	485,000.00	485,000.00	
General Obligation Refunding, Series B	11-10-11	10,495,000.00	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	6,510,000.00		2,080,000.00	4,430,000.00	4,430,000.00	
General Obligation Refunding, Series C	11-10-11	980,000.00	6-01-2015	165,000.00	4.00						
			6-01-2016	160,000.00	4.00						
			6-01-2017	160,000.00	4.00	650,000.00		165,000.00	485,000.00		485,000.00
General Improvement Refunding, Series A	10-31-13	20,395,000.00	10-01-2016	4,800,000.00	4.00						
			10-01-2017	4,995,000.00	4.00						
			10-01-2018	5,200,000.00	4.00						
			10-01-2019	5,400,000.00	5.00	20,395,000.00			20,395,000.00	20,395,000.00	
General Obligation Refunding, Series B (County College Bonds)	10-31-13	2,640,000.00	10-01-2016	1,295,000.00	4.00						
			10-01-2017	1,345,000.00	4.00	2,640,000.00			2,640,000.00	2,640,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-19
Sheet #2

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2014 Date	Maturities of Bonds Outstanding Dec. 31, 2014 Amount	Interest Rate	Balance Dec. 31, 2013	Increase	Paid	Balance Dec. 31, 2014	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
General Obligation Refunding, Series C (County Vocational School)	10-31-13	$ 1,015,000.00	10-01-2016	$ 195,000.00	2.00 %						
			10-01-2017	200,000.00	2.00						
			10-01-2018	205,000.00	2.00						
			10-01-2019	205,000.00	2.00						
			10-01-2020	210,000.00	2.00	$ 1,015,000.00	$	$	$ 1,015,000.00	$ 1,015,000.00	$
General Improvement Refunding, Series 2014	5-06-14	16,200,000.00	05-01-2016	2,030,000.00	4.00						
			05-01-2017	2,110,000.00	4.00						
			05-01-2018	2,205,000.00	4.00						
			05-01-2019	2,305,000.00	4.00						
			05-01-2020	2,410,000.00	4.00						
			05-01-2021	2,515,000.00	4.00						
			05-01-2022	2,625,000.00	4.00		16,200,000.00		16,200,000.00	16,200,000.00	
						$121,945,000.00	$16,200,000.00	$13,415,000.00	$124,730,000.00	$124,245,000.00	$ 485,000.00
					Reference	C	C-9	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-20
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2014 Date	Maturities of Bonds Outstanding Dec. 31, 2014 Amount	Interest Rate	Balance Dec. 31, 2013	Increase	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2014	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County College Bonds	9-01-99	$ 4,500,000.00		$	%	$ 405,000.00	$	$ 405,000.00	$	$	$	$
General Improvement Bonds	10-01-04	67,200,000.00	10-01-2015	5,025,000.00	4.00	9,865,000.00			4,840,000.00	5,025,000.00	5,025,000.00	
County College Bonds - Series 2004B	10-01-04	14,500,000.00	10-01-2015	1,320,000.00	4.00	2,590,000.00			1,270,000.00	1,320,000.00	1,320,000.00	
County College Bonds - Series 2002C (P.L. 1971, C.12)	10-01-04	4,000,000.00	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	1,905,000.00		290,000.00		1,615,000.00		1,615,000.00
County Vocational School Bonds (N.J. School Bond Reserve Act, P.L. 1980, C. 72)	10-01-04	2,600,000.00	10-01-2015	175,000.00	3.50	345,000.00		170,000.00		175,000.00	175,000.00	
General Obligation Bonds - Series A	5-01-05	83,510,000.00	5-01-2015	2,060,000.00	5.00	21,280,000.00		1,970,000.00	17,250,000.00	2,060,000.00	2,060,000.00	
Vocational School Bonds	8-21-07	10,732,320.00	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	10,085,000.00		1,065,000.00		9,020,000.00	9,020,000.00	
County College Bonds - Series 2008A (County College Bond Act, P.L. 1971, C.12)	6-17-08	9,000,000.00	3-01-2015	570,000.00	3.50							
			3-01-2016	590,000.00	3.50							
			3-01-2017	615,000.00	5.00							
			3-01-2018	645,000.00	5.00							
			3-01-2019	665,000.00	4.25							
			3-01-2020	690,000.00	4.00							
			3-01-2021	720,000.00	4.00							
			3-01-2022	750,000.00	4.00							
			3-01-2023	780,000.00	4.10	6,575,000.00		550,000.00		6,025,000.00	6,025,000.00	
County College Bonds - Series 2008B (County College Bond Act, P.L. 1971, C.12)	6-17-08	9,000,000.00	3-01-2015	570,000.00	3.50							
			3-01-2016	590,000.00	3.50							
			3-01-2017	615,000.00	5.00							
			3-01-2018	645,000.00	5.00							
			3-01-2019	665,000.00	4.25							
			3-01-2020	690,000.00	4.00							
			3-01-2021	720,000.00	4.00							
			3-01-2022	750,000.00	4.00							
			3-01-2023	780,000.00	4.10	6,575,000.00		550,000.00		6,025,000.00		6,025,000.00
General Improvement Bonds - Series 2010A	6-10-10	60,250,000.00	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							
			8-01-2025	275,000.00	5.00	56,155,000.00		4,980,000.00		51,175,000.00	51,175,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-20
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2014 Date	Amount	Interest Rate	Balance Dec. 31, 2013	Increase	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2014	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds	6-10-10	$ 3,200,000.00	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							
			8-01-2025	265,000.00	5.00	$ 2,655,000.00	$	$ 190,000.00	$	$ 2,465,000.00	$ 2,465,000.00	$
County College Bonds - Series 2010C	6-10-10	15,576,500.00	8-01-2015	1,625,000.00	5.00							
			8-01-2016	1,600,000.00	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	14,405,000.00		840,000.00		13,565,000.00	13,565,000.00	
County College Bonds - Series 2010D	6-10-10	1,176,500.00	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	980,000.00		70,000.00		910,000.00		910,000.00
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	9-01-2015	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	1,125,000.00		125,000.00		1,000,000.00	1,000,000.00	
County College Bonds - Series 2012B (County College Bond Act, P.L. 1971, C.12)	9-19-12	1,250,000.00	9-01-2015	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	1,125,000.00		125,000.00		1,000,000.00		1,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-20
Sheet #3

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2014 Date	Maturities of Bonds Outstanding Dec. 31, 2014 Amount	Interest Rate	Balance Dec. 31, 2013	Increase	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2014	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds - Series 2013A	9-10-13	$ 4,000,000.00	9-01-2015	$ 215,000.00	3.00%							
			9-01-2016	220,000.00	3.00							
			9-01-2017	230,000.00	3.00							
			9-01-2018	235,000.00	3.00							
			9-01-2019	240,000.00	3.00							
			9-01-2020	250,000.00	3.00							
			9-01-2021	260,000.00	3.00							
			9-01-2022	270,000.00	3.00							
			9-01-2023	280,000.00	3.25							
			9-01-2024	290,000.00	3.50							
			9-01-2025	300,000.00	3.50							
			9-01-2026	315,000.00	4.00							
			9-01-2027	330,000.00	4.00							
			9-01-2028	345,000.00	4.00	$ 4,000,000.00	$	$ 220,000.00	$	$ 3,780,000.00	$ 3,780,000.00	$
County College Bonds - 2013 Series B	9-10-13	750,000.00	9-01-2015	75,000.00	3.00							
			9-01-2016	75,000.00	3.00							
			9-01-2017	75,000.00	3.00							
			9-01-2018	75,000.00	3.00							
			9-01-2019	75,000.00	3.00							
			9-01-2020	75,000.00	3.00							
			9-01-2021	75,000.00	3.00							
			9-01-2022	75,000.00	3.00							
			9-01-2023	75,000.00	3.25	750,000.00		75,000.00		675,000.00	675,000.00	
County College Bonds - 2013 Series C (County)	9-10-13	750,000.00	9-01-2015	75,000.00	3.00							
			9-01-2016	75,000.00	3.00							
			9-01-2017	75,000.00	3.00							
			9-01-2018	75,000.00	3.00							
			9-01-2019	75,000.00	3.00							
			9-01-2020	75,000.00	3.00							
			9-01-2021	75,000.00	3.00							
			9-01-2022	75,000.00	3.00							
			9-01-2023	75,000.00	3.25	750,000.00		75,000.00		675,000.00		675,000.00
General Improvement Bonds - Series 2014A	9-23-14	20,400,000.00	9-01-2015	1,085,000.00	2.00							
			9-01-2016	1,075,000.00	2.00							
			9-01-2017	1,095,000.00	1.50							
			9-01-2018	2,150,000.00	2.00							
			9-01-2019	1,175,000.00	2.00							
			9-01-2020	1,205,000.00	3.00							
			9-01-2021	1,240,000.00	2.00							
			9-01-2022	1,275,000.00	2.00							
			9-01-2023	1,315,000.00	3.00							
			9-01-2024	1,355,000.00	2.25							
			9-01-2025	1,395,000.00	3.00							
			9-01-2026	1,435,000.00	2.50							
			9-01-2027	1,480,000.00	3.00							
			9-01-2028	1,535,000.00	3.00							
			9-01-2029	1,585,000.00	3.00		20,400,000.00			20,400,000.00	20,400,000.00	
County Vocational School Bonds - Series 2014B	9-23-14	2,100,000.00	9-01-2015	110,000.00	2.00							
			9-01-2016	110,000.00	2.00							
			9-01-2017	115,000.00	1.50							
			9-01-2018	220,000.00	2.00							
			9-01-2019	120,000.00	2.00							
			9-01-2020	125,000.00	3.00							
			9-01-2021	125,000.00	2.00							
			9-01-2022	130,000.00	2.00							
			9-01-2023	135,000.00	3.00							
			9-01-2024	140,000.00	2.25							
			9-01-2025	145,000.00	3.00							
			9-01-2026	150,000.00	2.50							
			9-01-2027	155,000.00	3.00							
			9-01-2028	160,000.00	3.00							
			9-01-2029	160,000.00	3.00		2,100,000.00			2,100,000.00	2,100,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-20
Sheet #4

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2014 Date	Amount	Interest Rate	Balance Dec. 31, 2013	Increase	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2014	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County College Bonds - Series 2014C	9-23-14	$ 2,500,000.00	9-01-2015	$ 250,000.00	2.00 %							
			9-01-2016	250,000.00	2.00							
			9-01-2017	250,000.00	1.50							
			9-01-2018	250,000.00	2.00							
			9-01-2019	250,000.00	2.00							
			9-01-2020	250,000.00	3.00							
			9-01-2021	250,000.00	2.00							
			9-01-2022	250,000.00	2.00							
			9-01-2023	250,000.00	3.00							
			9-01-2024	250,000.00	2.25	$	$ 2,500,000.00	$	$	$ 2,500,000.00	$ 2,500,000.00	$
County College Bonds - Series 2014D	9-23-14	2,500,000.00	9-01-2015	250,000.00	2.00							
			9-01-2016	250,000.00	2.00							
			9-01-2017	250,000.00	1.50							
			9-01-2018	250,000.00	2.00							
			9-01-2019	250,000.00	2.00							
			9-01-2020	250,000.00	3.00							
			9-01-2021	250,000.00	2.00							
			9-01-2022	250,000.00	2.00							
			9-01-2023	250,000.00	3.00							
			9-01-2024	250,000.00	2.25		2,500,000.00			2,500,000.00	2,500,000.00	
						$ 187,720,000.00	$ 27,500,000.00	$ 11,700,000.00	$ 23,360,000.00	$ 180,160,000.00	$ 169,935,000.00	$ 10,225,000.00
					Reference	C	C-2	C-9	C-9	C		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-21

Ordinance Number	Improvement Description	Balance Dec. 31, 2013	2014 Authorizations	Notes Redeemed	Notes Issued	Serial Bonds Issued	Loans Payable	Federal Emergency Management Agency Proceeds	Balance Dec. 31, 2014
07-17	Dam Restoration Projects	$ 3,112.34	$	$	$	$	$	$	$ 3,112.34
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
12-15	Tropical Storm Sandy Capital Improvements	2,658,335.23						911,029.83	1,747,305.40
13-09	Construction of Educational Center at South Mountain Recreational Complex	2,665,000.00					2,665,000.00		
14-01	Various Capital Improvements		11,190,000.00		11,190,000.00				
14-03	Improvements to Essex County College		2,500,000.00			2,500,000.00			
14-05	Improvements of Essex County Vocational School		500,000.00		500,000.00				
14-07	Construction of Parking Garage at South Mountain Recreation Complex		10,475,000.00		6,975,000.00				3,500,000.00
14-11	Improvements to Essex County College		2,500,000.00			2,500,000.00			
	Other Appropriations			22,500,000.00		22,500,000.00			
		$ 25,344,981.97	$ 27,165,000.00	$ 22,500,000.00	$ 18,665,000.00	$ 27,500,000.00	$ 2,665,000.00	$ 911,029.83	$ 25,268,952.14
	Reference	C	C-10	C-18	C-18	C-20	C-17	C-10	C

PART II

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

ROSTER OF OFFICIALS

LETTER OF TRANSMITTAL, COMMENTS AND RECOMMENDATIONS

(MANAGEMENT LETTER)

DECEMBER 31, 2014

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-9969
PHONE (973) 624-6100
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36 WEST MAIN STREET, SUITE 303
FREEHOLD, N.J. 07728-2291
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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, 2014 and 2013, and the related notes to the financial statements - regulatory basis and have issued our report thereon dated June 16, 2015. These financial statements - regulatory basis 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 - regulatory basis, 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 - regulatory basis, 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 - regulatory basis 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 - regulatory basis are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.* However, we noted certain 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
June 16, 2015

OFFICIALS IN OFFICE AT DECEMBER 31, 2014
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 to December 22, 2014
Rolando Bobadilla	Member
Carol Y. Clark	Member
Brendan W. Gill	Member
Rufus I. Johnson	Member
Leonard M. Luciano	Member
Gerald W. Owens	Member
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 A. Murray	Acting County Prosecutor
Theodore N. Stephens, II	County Surrogate
Armando B. Fontoura	County Sheriff
William Navaez	Acting County Register of Deeds and Mortgages
Sanjeev Varghese	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.

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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

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 - regulatory basis and supplemental schedules and data of the Department of Administration and Finance of the County of Essex for the years ended December 31, 2014 and December 31, 2013 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 per (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

Food Concessionaire for Byrne, Hendricks and Weequahic Courses
Mosquito Data Web Base Service
ATM/MAC Machines
Waste Tire Removal Services
Point-of-Sale Solution for Recreational and Golf Management
Ongoing Maintenance, Support and Consulting Services
Website Consultant
Transportation Services for the Elderly
Food/Beverage Concessionaire at Byrne and Weequahic Parks
Traffic Engineering
Rental of Tables and Chairs at Polling Places
Analyzing Essex County Telecommunication Services
Entertainment Services
Engineering Services for Roadway Inspections
Roadway Resurfacing
Tree Pruning - Essex County Roadways

***Service Contracts* (Continued)**

Masonry Work
Carpentry Work - Parks Department
Sanitarian Services - Hospital Center
Fireworks Display
Accounting and Auditing Services
Transportation Services for Frail/Elderly
Maintenance Support for Data Works Photo-Manager System
Bottled Water/Cooler Rental
Zipline Maintenance - Turtle Back Zoo
Bond Counsel Services
Concert Series - Food Service
Installation of Steel Shelving for Record Storage
Traffic Signal - Engineering
Carpentry Work - Parks Department
Social Services for the Homeless
Landscape Maintenance at Branch Brook Park Southern Division
Drainage Cleaning of Essex County Roadways
Grant Procurement Services
Weequahic Park Recreation Services
Pharmacy Consultant
Educational/Vocational Training for Eligible Welfare Workers
Maintenance Services for Parks N Rides - Parks Department
Watsessing Park Lighting Improvements
Zipline Maintenance
Graphic Art Design Services
Operation of Compost Facility
Risk Assessment
Engineering Inspection Services for Bridges and Culverts
Maintenance for Fueling Stations
Rental of Heavy Duty Equipment
Out-of-School Year Round Youth Program
Control of Knotweed - Parks Department
Hill Screening Snow Plowing and Hauling Services
Silk Screen and Embroidered T-Shirts
Engineering and Inspection Services for Weequahic Park Oval Synthetic Surface Athletic Fields
Tonsorial Services
Consulting Engineering Services for Essex County Waste Water Management
Hydroponic Farmer/Trainer at Essex County Urban Farm at Branch Brook Park
Sign Maintenance
Computer Network and Support Maintenance
Engineering Services Softball Field - Ivy Hill Park
General Construction Services
Consultant Services for Phase III Plan
Website Maintenance, Hosting and Support Services
Private Security Services - Welfare Department
Transitional Housing for the Homeless
Architectural Design Service - Turtle Back Zoo Cafe
Access System - Sheriff
Deferred Compensation Services
Provide and Install Vehicle Graphics
Newark Access Variable Message System
Design Services:
- Brookdale Park Playground
- Weequahic Park Playground
- Cherry Blossom Playground
- Glenfield Park Improvement

Engineering Services for Federal Projects

***Service Contracts* (Continued)**

Engineering Design and Construction Inspection Services for New Giraffe and African Exhibit - Turtle Back Zoo
Professional Private Investigator
Video Taping Consultant - Board of Freeholders
Medical Services at Juvenile Detention Center
Financial Advisory Services
Purchase and Removal of Scrap Metals
Cost Reporting and Reimbursement
Recreation Services:
- Glenfield Park
- Weequahic Park
- Westside Park
- Branch Brook Park

Video Streaming and Archiving Services
Juvenile Justice Program
Software Maintenance
Handicapped Lifts Maintenance
Janitorial Services
Maintenance and Restoration of Signs
Maintenance of Kingsland Avenue Bridge
Healthcare Services - Inmates
Consulting Services
Graphic Arts and Design Services
Photographer - County Executive Office
Video Editing - County Executive Office
Printing Services for Digitized Poll Books
Electrical and Mechanical Services

General Equipment, Material and Supplies

Criminal Investigation Equipment and Supplies
Specialty Tires for Fleet Vehicles
Xerographic Papers
Over-the-County Pharmaceuticals
Generators
Incandescent and Fluorescent Lamps
Auto Parts
Building Materials
Veterans Flag and Accessories
County Flag
Rock Salt
Natural Gas
Hangar Clothing Bags
Restoration of After Glow Trail
Video Conferencing Equipment
Toiletries and Beauty Supplies
Records Storage Steel Shelving
Office Equipment and Supplies
Office Supplies and Stationery
Clothing Supplies
X-Ray Inspection System
Dry Animal Food and Bedding
Produce
Frozen and Live Animal Food
Pneumatic Mast Camera
Tires
Cherry Lane Information System

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

Pesticides for Golf Courses
Cherry Trees

Vehicles and Road Equipment

Three 2014 Dodge 4500 Mason Dump Trucks with Snow Plow
2014 Jeep Grand Cherokee Limited
Three HVAC Units - Codey Arena
Two 2015 Chevrolet Tahoe
Two Gas Powered Golf Carts
Freightliner 28 Passenger Bus
2015 GMAC Yukon
30 Passenger Trolley Vehicle
Two 2014 Ford Taurus Limited
Mobile Ice Cream and Hot Dog Truck
Pedal Boat

Construction and Repair Contracts

Watsessing Baseball Field
Ivy Hill Pathway Lighting
Verona Boathouse Dining Room Renovations
Handicapped Ramps for Polling Places
Repair of Laundry Equipment
New Playground and Dog Park - South Mountain Recreation Complex
Branch Brook Park Old Reservoir Wall Stabilization
Mechanical Repairs - Fleet Vehicles
Ivy Hill Outdoor Fitness Center
Landscape Improvements at Orange Reservoir
Demolition of Public Works Building - Phase II Worksite
Repair Parks N Rides Facility
Branch Brook Park - Children's Garden
South Mountain Recreation Complex Dog Park
Replacement of HVAC Vent - Courthouse
Branch Brook Park Old Reservoir Wall Stabilization
Install and Removal of Fence - Various Locations
South Mountain Recreation Complex Playground
Miscellaneous HVAC Repairs - Various Locations
Repair and Replace Playground Equipment - Parks
Paving Contract - Various Essex County Roads
Prefabricated Timber Bridges at Hendricks Golf Course
Public Works Building - Worksite
New Parking Deck at Turtle Back Zoo
Intersection Rehabilitation
Freeholder Boardroom Rehabilitation
Roadway Reconstruction of Lyons Avenue
New Welcome Sign at Turtle Back Zoo
Wins EDS Support and Tally
Maintenance and Repair of HVAC - Parks Buildings
Tennis Courts - Ivy Hill
Prefabricated Timber Bridges at Byrne Golf Course
8 Traffic Intersection Improvements
Kips Castle Interior Restoration
Radio and Communication Repairs
Repairs and Installation for Vehicle

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

Improvements at Westside Park
Expansion of Restroom at South Mountain Recreation Complex
Mini-Golf Carpet Replacement

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

Cash

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.

Cash Service Charges:

Adjustments appearing on Schedule A-5 herein include bank service charges in the sum of $82,784.70. County officials are currently in discussion with the bank for recovery of these charges.

Outstanding Checks:

Certain checks have been outstanding in excess of one year and are detailed as follows:

Fund	Number	Amount
Current	97	$ 178,572.28
Election	62	13,446.90
Payroll	69	65,961.60

It is recommended that certain outstanding checks be reviewed and appropriate action taken as to issuance or cancellation in accordance with findings.

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.

Accounts Payable

As of December 31, 2014, a detailed list of accounts payable in the sum of $12,956,989.39 remains unpaid and is summarized by years as follows:

Year	Balance Outstanding
2014	$ 3,762,795.00
2013	5,162,532.63
2012	3,542,886.52
2011	488,775.24
	$ 12,956,989.39

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

Performance Bonds

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

Year	Amount
1991	$ 500.00
1994	2,750.00
1995	11,500.00
1996	62,953.00
1997	50,000.00
1998	25,000.00
1999	15,000.00
2000	10,000.00
2001	30,000.00
2002	10,000.00
2003	185,000.00
2004	10,000.00
2005	24,500.00
2006	41,250.00
2007	15,500.00
2008	25,500.00
2009	65,800.00
	$ 585,253.00

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.

Improvement Authorizations

As detailed on Exhibit C-11, several unexpended improvement authorizations which date to the year 1985 have had little or no activity.

It is recommended that certain improvement authorizations be reviewed and appropriate action be taken as to expenditure or cancellation in accordance with findings.

Federal and State Grants

Federal and State Grants were cancelled in the sum of $512,262.14 and transferred to the Current Fund. These grants, however, may be subject to refund at a future time.

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 2013 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 certain outstanding checks be reviewed and appropriate action taken as to issuance or cancellation in accordance with findings.	179
That certain improvement authorizations be reviewed and appropriate action be taken as to expenditure or cancellation in accordance with findings.	181

* * *

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 - regulatory basis 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
June 16, 2015