# COUNTY OF ESSEX

# NEW JERSEY

## REPORT ON

## EXAMINATION OF ACCOUNTS

## DEPARTMENT OF ADMINISTRATION AND FINANCE

## FOR THE YEAR 2015

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, 2015

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We have audited the financial statements - regulatory basis of the various funds and account groups of the County of Essex, as of and for the years then ended December 31, 2015 and 2014 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, 2015 and 2014, 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, 2015 and 2014, 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 30, 2016 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
August 8, 2016

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #1

| ASSETS AND DEFERRED CHARGES | Ref. | Balance Dec. 31, 2015 | Balance Dec. 31, 2014 |
|---|---|---|---|
| Regular Fund | | | |
| Cash | A-4 | $118,265,089.10 | $123,489,471.35 |
| Cash - Change Fund | A-7 | 13,200.00 | 13,200.00 |
| | | 118,278,289.10 | 123,502,671.35 |
| Receivables with Offsetting Reserves: | | | |
| Taxes Receivable | A-8 | 1,757,084.83 | 1,664,966.13 |
| Deposits Receivable | A-9 | 10,263.54 | 17,318.54 |
| Revenue Accounts Receivable | A-10 | 7,869,363.70 | 3,118,606.17 |
| Due from Federal and State Grant Fund | A-11 | 9,396,780.12 | 8,440,313.39 |
| Due from Other Trust Fund | A-11 | 20,500.38 | |
| Due from Pension Trust Fund | A-11 | 43.28 | 383.40 |
| | | 19,054,035.85 | 13,241,587.63 |
| Deferred Charges: | | | |
| Emergency Authorization (N.J.S.A. 40A:4-47) | A-12 | 380,000.00 | |
| | | 137,712,324.95 | 136,744,258.98 |
| Federal and State Grant Fund | | | |
| Federal and State Grants Receivable | A-20 | 85,045,724.11 | 69,091,619.40 |
| | | $222,758,049.06 | $205,835,878.38 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #2

| LIABILITIES, RESERVES AND FUND BALANCE | Ref. | Balance Dec. 31, 2015 | Balance Dec. 31, 2014 |
|---|---|---|---|
| Regular Fund | | | |
| Appropriation Reserves: | | | |
| Encumbered | A-3,13 | $ 11,688,911.73 | $ 14,253,349.24 |
| Unencumbered | A-3,13 | 26,906,871.60 | 28,670,401.28 |
| Accounts Payable | A-14 | 2,642,381.63 | 12,956,989.39 |
| Prepaid Revenue | A-15 | | 1,969,164.00 |
| 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 |
| Miscellaneous | A-19 | 9,564.51 | 147,417.46 |
| | | 41,247,729.47 | 59,806,057.41 |
| Reserve for Receivables | | 19,054,035.85 | 13,241,587.63 |
| Fund Balance | A-1 | 77,410,559.63 | 63,696,613.94 |
| | | 137,712,324.95 | 136,744,258.98 |
| Federal and State Grant Fund | | | |
| Due to Current Fund | A-17 | 9,396,780.12 | 8,440,313.39 |
| Reserve for Federal and State Grant Funds: | | | |
| Encumbered | A-21 | 15,760,146.68 | 17,463,116.54 |
| Unencumbered | A-21 | 57,331,452.68 | 41,007,684.36 |
| Unappropriated Reserves | A-22 | 2,557,344.63 | 2,180,505.11 |
| | | 85,045,724.11 | 69,091,619.40 |
| | | $222,758,049.06 | $205,835,878.38 |

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 2015 | Year 2014 |
|---|---|---|---|
| Revenue and Other Income | | | |
| Fund Balance Utilized | A-2 | $ 11,300,000.00 | $ 4,000,000.00 |
| Miscellaneous Revenue Anticipated | A-2 | 383,980,809.48 | 383,090,224.45 |
| Receipts from Current Taxes | A-2 | 413,249,002.01 | 405,146,000.14 |
| Other Credits to Income: | | | |
| Federal and State Grant Reserves Cancelled | A-11 | 447,406.99 | 512,262.14 |
| Interfunds Realized | | | 2,447,525.09 |
| Unexpended Balance of Appropriation Reserves | A-13 | 19,767,432.23 | 14,364,366.64 |
| Accounts Payable Cancelled | A-14 | 1,550,172.49 | 438,672.98 |
| | | 830,294,823.20 | 809,999,051.44 |
| Expenditures | | | |
| Budget Appropriations | A-3 | 804,165,727.94 | 789,325,193.21 |
| Other Charges: | | | |
| Prior Years' Revenue Refunds | A-4 | 70,529.13 | 176,716.90 |
| Interfund Charges | A-11 | 976,626.99 | |
| Federal and State Grant Adjustments | A-17 | 447,993.45 | 757,564.42 |
| | | 805,660,877.51 | 790,259,474.53 |
| Excess in Revenue | | 24,633,945.69 | 19,739,576.91 |
| Adjustments to Income before Fund Balance: | | | |
| Expenditures Included Above Which Are By Statute Deferred Charges to Budget of Succeeding Year | A-12 | 380,000.00 | - |
| Statutory Excess to Fund Balance | | 25,013,945.69 | 19,739,576.91 |
| Fund Balance | | | |
| Balance January 1 | A | 63,696,613.94 | 47,957,037.03 |
| | | 88,710,559.63 | 67,696,613.94 |
| Decreased by: | | | |
| Utilized as Anticipated Revenue | A-2 | 11,300,000.00 | 4,000,000.00 |
| Balance December 31 | A | $ 77,410,559.63 | $ 63,696,613.94 |

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 | $ 11,300,000.00 | $ 11,300,000.00 | $ |
| Miscellaneous Revenues - Section A: Local Revenues | | | | |
| County Clerk | A-10 | 200,000.00 | 219,579.00 | 19,579.00 |
| Register of Deeds and Mortgages | A-10 | 7,200,000.00 | 7,230,297.73 | 30,297.73 |
| Surrogate | A-10 | 500,000.00 | 534,578.43 | 34,578.43 |
| Sheriff | A-10 | 900,000.00 | 1,623,424.54 | 723,424.54 |
| Essex County Parks | A-10 | 12,850,000.00 | 13,862,128.25 | 1,012,128.25 |
| Interest on Investments and Deposits | A-10 | 30,000.00 | 27,659.99 | (2,340.01) |
| Mental Hospital: | | | | |
| Medicare/Medicaid | A-10 | 3,350,000.00 | 3,587,373.36 | 237,373.36 |
| Other Revenue | A-10 | 80,000.00 | 271,329.31 | 191,329.31 |
| Road Openings | A-10 | 135,000.00 | 183,300.00 | 48,300.00 |
| Essex County Youth House | A-10 | 150,000.00 | 181,848.54 | 31,848.54 |
| Receipts from Vending Machines | A-10 | 100,000.00 | 126,279.28 | 26,279.28 |
| Essex County Division of Welfare: | | | | |
| Medicaid Processing | A-10 | 845,000.00 | 845,000.00 | |
| State and Federal Participation | A-10 | 44,654,018.00 | 46,446,570.27 | 1,792,552.27 |
| Miscellaneous | A-10 | 15,000,000.00 | 15,000,000.00 | |
| Added and Omitted Taxes | A-8 | 1,660,000.00 | 1,664,966.13 | 4,966.13 |
| Other Miscellaneous Revenues Not Anticipated Elsewhere in the Budget | A-2a | 4,725,042.00 | 4,082,763.78 | (642,278.22) |
| Motor Vehicle Fines | A-10 | 4,000,000.00 | 4,304,024.45 | 304,024.45 |
| Grants - Indirect Cost/Fringe Benefits | A-10 | 4,490,000.00 | 7,755,407.75 | 3,265,407.75 |
| Forfeited Recognizances | A-10 | 300,000.00 | 355,075.00 | 55,075.00 |
| Rents - County Property | A-10 | 1,900,000.00 | 1,972,642.98 | 72,642.98 |
| Telephone Commissions | A-10 | 600,000.00 | 786,535.97 | 186,535.97 |
| Department of Health, Education and Welfare: | | | | |
| Title IV-D - Child Enforcement Program | A-10 | 1,550,000.00 | 1,477,207.37 | (72,792.63) |
| ECIA Parking | A-10 | 430,000.00 | 364,584.92 | (65,415.08) |
| School Board Elections | A-10 | 250,000.00 | 300,287.83 | 50,287.83 |
| CTP Debt Service Reimbursement | A-10 | 750,000.00 | 755,559.22 | 5,559.22 |
| Delaney Hall Drug Treatment Program | A-10 | 20,000,000.00 | 20,000,000.00 | |
| Reimbursement for School Board Elections | A-10 | 580,000.00 | 585,250.00 | 5,250.00 |
| Open Space Debt Service Offset | A-10 | 1,250,000.00 | 1,296,213.63 | 46,213.63 |
| State Assumption Prosecutor | A-10 | 1,800,000.00 | 1,811,000.00 | 11,000.00 |
| Federal Inmate Housing | A-10 | 28,000,000.00 | 28,022,719.47 | 22,719.47 |
| Passaic County Youth Detention Agreement | A-10 | 3,508,264.00 | 3,508,750.83 | 486.83 |
| Build America Bond Interest Subsidy | A-10 | 890,000.00 | 907,233.76 | 17,233.76 |
| Inmate Co-Pay | A-10 | 228,000.00 | 254,933.77 | 26,933.77 |
| Health Benefits Co-Pay | A-10 | 725,000.00 | 631,941.75 | (93,058.25) |
| Locked Unit East Orange General Hospital | A-10 | 165,000.00 | 153,095.00 | (11,905.00) |
| Total Section A: Local Revenues | | 163,795,324.00 | 171,129,562.31 | 7,334,238.31 |
| Miscellaneous Revenues - Section B: State Aid | | | | |
| Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A) | A-10 | 5,600,000.00 | 5,987,953.03 | 387,953.03 |
| Essex County Vocational School - Debt Service Aid | A-10 | 400,000.00 | 513,242.00 | 113,242.00 |
| Reimbursement for Confinement of Prisoners - State of New Jersey | A-10 | 2,700,000.00 | 4,530,501.56 | 1,830,501.56 |
| SFEA Funds - Youth Detention | A-10 | 441,000.00 | 520,000.00 | 79,000.00 |
| Total Section B: State Aid | | 9,141,000.00 | 11,551,696.59 | 2,410,696.59 |

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 | $ 14,934,948.00 | $ 14,934,948.00 | $ |
| Supplemental Social Security Income | A-10 | 2,431,636.00 | 2,506,707.00 | 75,071.00 |
| Psychiatric Facilities (C. 73, P.L. 1990): | | | | |
| Maintenance of Patients in State Institutions for Mental Diseases | A-10 | 8,904,906.00 | 9,143,822.00 | 238,916.00 |
| Maintenance of Patients in State Institutions for Mentally Retarded | A-10 | 38,807,828.00 | 38,807,828.00 | |
| State Patients in County Psychiatric Hospitals | A-10 | 50,365,933.00 | 44,366,411.92 | (5,999,521.08) |
| Reimbursement Piscataway Community Mental Health Center | A-10 | 20,572.00 | 20,572.00 | |
| Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities | | 115,465,823.00 | 109,780,288.92 | (5,685,534.08) |
| 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 | | 1,338,057.00 | 1,338,057.00 | |
| Almost Home III | | 272,038.00 | 272,038.00 | |
| Area Plan Grant | | 7,230,730.00 | 7,230,730.00 | |
| Berkeley Avenue Bridge over Second River | | 5,932,435.00 | 5,932,435.00 | |
| Body Armor Replacement: | | | | |
| Corrections | | 55,750.00 | 55,750.00 | |
| Prosecutor | | 11,634.00 | 11,634.00 | |
| Sheriff | | 35,674.00 | 35,674.00 | |
| Youth Services | | 16,695.00 | 16,695.00 | |
| Bridge Street, Clay Street and Jackson Street Bridges | | 1,241,737.00 | 1,241,737.00 | |
| Care Coordination: | | | | |
| Program Income | | 122,910.00 | 122,910.00 | |
| Chancellor Avenue, Township of Irvington and City of Newark | | 3,080,923.00 | 3,080,923.00 | |
| Child Advocacy Unit | | 334,750.00 | 334,750.00 | |
| Children's Inter-Agency Coordinating Council | | 439,700.00 | 439,700.00 | |
| Clean Communities Grant | | 74,324.00 | 74,324.00 | |
| Click It or Ticket | | 4,000.00 | 4,000.00 | |
| Community Provider Contract Adjustment: | | | | |
| Children's Inter-Agency Coordinating Council | | 13,653.00 | 13,653.00 | |
| Alcoholism Services | | 10,656.00 | 10,656.00 | |
| Area Plan | | 25,029.00 | 25,029.00 | |
| Respite Care Program | | 4,752.00 | 4,752.00 | |
| Social Service for the Homeless | | 23,160.00 | 23,160.00 | |
| Community Service Block Grant | | 965,633.00 | 965,633.00 | |
| Conducted Energy Device Assistance Program | | 51,838.00 | 51,838.00 | |
| COPS Anti-Gang Initiative Program | | 594,023.00 | 594,023.00 | |
| County Environmental Health Act: | | | | |
| Regular Program | | 323,683.00 | 323,683.00 | |
| CORE Program | | 222,715.00 | 222,715.00 | |
| Elective Program | | 67,682.00 | 67,682.00 | |
| County Office of Victim Witness Advocacy: | | | | |
| Project I | | 583,065.00 | 583,065.00 | |
| Project II - Domestic Violence Advocate | | 84,301.00 | 84,301.00 | |
| Comprehensive County Funding Allocation | | 1,565,806.00 | 1,565,806.00 | |

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 | | | | |
| Domestic Violence Assessment Center Program Income | | $ 760.00 | $ 760.00 | $ |
| DPW Headquarters Photovoltaic Power: | | | | |
| Energy Allocation Initiative Program | | 250,000.00 | 250,000.00 | |
| Essex County Job Access Reverse Commute Program | | | | |
| Essex County Annual Transportation Grant | | 5,217,500.00 | 5,217,500.00 | |
| Essex County Justice Information Sharing Project | | 135,530.00 | 135,530.00 | |
| Family Court Program | | 240,293.00 | 240,293.00 | |
| State Homeland Security Initiative - Local Share | | 435,297.00 | 435,297.00 | |
| Urban Area Security Initiative - Local Share | | 479,016.00 | 479,016.00 | |
| Freeway Drive and Station Area Safety and Public Realm Study | | 200,000.00 | 200,000.00 | |
| Paul Coverdell Forensic Science Improvement Grant | | 16,883.00 | 16,883.00 | |
| Local Arts Program | | 124,836.00 | 124,836.00 | |
| Continuum of Care Program | | 99,500.00 | 99,500.00 | |
| Emergency Management Agency Assistance | | 100,000.00 | 100,000.00 | |
| Pedestrian Safety Enforcement | | 10,000.00 | 10,000.00 | |
| General Education Development Testing Center: | | | | |
| Program Income | | 14,204.00 | 14,204.00 | |
| General Program Support - Summer Concert Series | | 14,754.00 | 14,754.00 | |
| Housing Opportunities for Persons with AIDS | | 363,000.00 | 363,000.00 | |
| Human Services Advisory Council | | 68,859.00 | 68,859.00 | |
| Insurance Fraud Reimbursement Program | | 250,000.00 | 250,000.00 | |
| Irvington Avenue Streetscape Improvement Project | | 850,000.00 | 850,000.00 | |
| Irvington Center Streetscape Improvement Project | | 719,921.00 | 719,921.00 | |
| Ivy Hill Park Softball Field Improvements | | 1,500,000.00 | 1,500,000.00 | |
| Job Access and Reverse Commute: | | | | |
| Project I | | 50,000.00 | 50,000.00 | |
| Project II | | 480,000.00 | 480,000.00 | |
| Project III | | 580,000.00 | 580,000.00 | |
| Project IV | | 200,000.00 | 200,000.00 | |
| Project V | | 50,000.00 | 50,000.00 | |
| Juvenile Detention Alternative Initiative | | 120,000.00 | 120,000.00 | |
| Local Law Enforcement Assistance Component | | 34,189.00 | 34,189.00 | |
| Lyons Avenue, Township of Irvington Improvements | | 2,765,332.00 | 2,765,332.00 | |
| Multi-Jurisdictional Gang, Gun and Narcotics Task Forces | | 338,392.00 | 338,392.00 | |
| Green Acres Multi-Park Improvements: | | | | |
| Glenfield Park Improvements: | | | | |
| Project I | | 542,811.00 | 542,811.00 | |
| Project II | | 200,000.00 | 200,000.00 | |
| Weequahic Park | | 899,056.00 | 899,056.00 | |
| Weequahic Park - Synthetic Turf Field | | 1,219,792.00 | 1,219,792.00 | |
| New Jersey Senior Citizens and Disabled Resident Transportation Program | | 1,181,619.00 | 1,181,619.00 | |
| Oral History Film for Essex County Kip's Castle | | 11,500.00 | 11,500.00 | |
| Personal Assistance Service Program | | 130,000.00 | 130,000.00 | |
| Rehabilitation of the Field House Building at Irvington Park | | 400,000.00 | 400,000.00 | |
| Rehabilitation of Lyons Avenue Bridge over Elizabeth River | | 435,000.00 | 435,000.00 | |
| Replacement of Centre Street Bridge over Third River: | | | | |
| Township of Nutley | | 1,000,000.00 | 1,000,000.00 | |
| Replacement of Cherry Lane Bridge | | 1,000,000.00 | 1,000,000.00 | |
| Rehabilitation of Hoover Avenue Bridge over Third River | | 772,500.00 | 772,500.00 | |

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 | | | | |
| Reprogramming Roadway Resurfacing in Various Locations | | $ 1,025,000.00 | $ 1,025,000.00 | $ |
| Respite Care Program | | 594,515.00 | 594,515.00 | |
| Respite Care Program Income | | 30,887.00 | 30,887.00 | |
| Restroom Improvement at the Essex County Economic Development Center | | 289,264.00 | 289,264.00 | |
| Special Transportation Program Income | | 7,909.00 | 7,909.00 | |
| Senior Farmers Market Nutrition Program | | 4,250.00 | 4,250.00 | |
| Sexual Assault Response Team: | | | | |
| Forensic Nurse Examiner | | 112,375.00 | 112,375.00 | |
| Nurse Examiner | | 87,605.00 | 87,605.00 | |
| Social Services for the Homeless | | 3,618,621.00 | 3,618,621.00 | |
| Special Child Health Services: | | | | |
| Case Management | | 279,659.00 | 279,659.00 | |
| Early Intervention Services | | 1,324,785.00 | 1,324,785.00 | |
| State Incentive Program Funds | | 370,001.00 | 370,001.00 | |
| Subregional Transportation Planning Program | | 132,966.00 | 132,966.00 | |
| Supportive Assistance for Individuals and Families | | 656,607.00 | 656,607.00 | |
| Universal Service Fund | | 38,781.00 | 38,781.00 | |
| Workfirst New Jersey: | | | | |
| Temporary Assistance for Needy Families: | | | | |
| Project I | | 9,682,111.00 | 9,682,111.00 | |
| Project II | | 11,790,011.00 | 11,790,011.00 | |
| Needs Based Allotment | | 300,000.00 | 300,000.00 | |
| Workforce Development Partnership Program: | | | | |
| Dislocated Worker | | 205,782.00 | 205,782.00 | |
| Workforce Investment Act: | | | | |
| Adult and Dislocated Worker | | 2,332,780.00 | 2,332,780.00 | |
| Youth Allotments | | 1,103,598.00 | 1,103,598.00 | |
| Workforce Learning Link Program | | 130,000.00 | 130,000.00 | |
| Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations | A-21 | 82,345,404.00 | 82,345,404.00 | |
| 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 | 1,900,000.00 | 2,020,482.08 | 120,482.08 |
| Revised Fees (P.L. 2001, C. 370): | | | | |
| Surrogate | A-10 | 200,000.00 | 221,897.00 | 21,897.00 |
| Register | A-10 | 1,400,000.00 | 1,547,890.65 | 147,890.65 |
| Sheriff | A-10 | 800,000.00 | 1,156,337.93 | 356,337.93 |
| Local Law Enforcement Assistance Component | A-10 | 2,000,000.00 | 2,000,000.00 | |
| Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items | | 8,527,250.00 | 9,173,857.66 | 646,607.66 |
| Total Miscellaneous Revenue | A-1 | 379,274,801.00 | 383,980,809.48 | 4,706,008.48 |
| Amount to be Raised by Taxation - County Purpose Tax | A-1 | 413,249,000.00 | 413,249,002.01 | 2.01 |
| | A-3 | $ 803,823,801.00 | $ 808,529,811.49 | $ 4,706,010.49 |

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: | | |
| Unallocated Cash Funds | | $ 990,859.12 |
| Prior Year Appropriation Refunds and Other Cancellations | | 673,340.13 |
| Essex County Hospital Center Reimbursement | | 238,916.00 |
| Sale of County Property | | 177,953.27 |
| FEMA Storm Reimbursement | | 105,143.40 |
| Insurance Claims | | 53,818.00 |
| Litigation Settlement | | 45,000.00 |
| Performance Bond Cancelled | | 31,608.51 |
| Election Refunds | | 19,426.11 |
| Garnishee Fees | | 10,407.36 |
| Movie and TV Site Rental | | 3,400.00 |
| Miscellaneous | | 340,860.21 |
| | | 2,690,732.11 |
| Revenue Accounts Receivable | | 1,392,031.67 |
| | A-2,10 | $4,082,763.78 |

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 | $ 886,249.00 | $ 902,249.00 | $ 902,195.25 | $ | $ 53.75 | $ |
| Other Expenses | 78,732.00 | 78,732.00 | 73,254.17 | 1,062.11 | 4,415.72 | |
| | 964,981.00 | 980,981.00 | 975,449.42 | 1,062.11 | 4,469.47 | |
| Office of the County Administrator: | | | | | | |
| Salaries and Wages | 606,656.00 | 652,156.00 | 651,776.84 | | 379.16 | |
| Other Expenses | 5,800.00 | 5,800.00 | 3,545.37 | 1,450.75 | 803.88 | |
| | 612,456.00 | 657,956.00 | 655,322.21 | 1,450.75 | 1,183.04 | |
| County Legislative Office: | | | | | | |
| Board of Chosen Freeholders: | | | | | | |
| Salaries and Wages | 764,108.00 | 764,108.00 | 756,093.63 | | 8,014.37 | |
| Other Expenses | 161,400.00 | 161,400.00 | 114,657.92 | 29,206.90 | 17,535.18 | |
| | 925,508.00 | 925,508.00 | 870,751.55 | 29,206.90 | 25,549.55 | |
| Clerk and Other Legislative Functions: | | | | | | |
| Salaries and Wages | 681,748.00 | 704,453.00 | 704,451.49 | | 1.51 | |
| Other Expenses | 180,625.00 | 180,625.00 | 95,090.93 | 30,181.21 | 55,352.86 | |
| | 862,373.00 | 885,078.00 | 799,542.42 | 30,181.21 | 55,354.37 | |
| County Audit: | | | | | | |
| Other Expenses | 348,500.00 | 348,500.00 | | 348,500.00 | | |
| Administration and Finance: | | | | | | |
| Office of the Director: | | | | | | |
| Salaries and Wages | 193,800.00 | 198,800.00 | 188,840.41 | | 9,959.59 | |
| Office of Accounts and Control: | | | | | | |
| Salaries and Wages | 1,276,459.00 | 1,276,459.00 | 1,082,312.31 | | 194,146.69 | |
| Other Expenses | 25,250.00 | 25,250.00 | 15,563.43 | 1,709.40 | 7,977.17 | |
| | 1,301,709.00 | 1,301,709.00 | 1,097,875.74 | 1,709.40 | 202,123.86 | |
| Office of Management and Budget: | | | | | | |
| Salaries and Wages | 300,852.00 | 300,852.00 | 243,079.74 | | 57,772.26 | |
| Other Expenses | 4,000.00 | 4,000.00 | 2,225.64 | | 1,774.36 | |
| | 304,852.00 | 304,852.00 | 245,305.38 | | 59,546.62 | |
| Office of Data Processing: | | | | | | |
| Other Expenses | 170,000.00 | 170,000.00 | 151,725.74 | 6,163.34 | 12,110.92 | |

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 | $ 848,104.00 | $ 861,104.00 | $ 851,085.19 | $ | $ 10,018.81 | $ |
| Other Expenses | 214,500.00 | 214,500.00 | 42,997.27 | 167,744.20 | 3,758.53 | |
| | 1,062,604.00 | 1,075,604.00 | 894,082.46 | 167,744.20 | 13,777.34 | |
| Office of Public Information: | | | | | | |
| Salaries and Wages | 90,614.00 | 90,614.00 | 90,524.31 | | 89.69 | |
| Other Expenses | 57,000.00 | 57,000.00 | 53,247.92 | 3,750.00 | 2.08 | |
| | 147,614.00 | 147,614.00 | 143,772.23 | 3,750.00 | 91.77 | |
| Office of Purchasing: | | | | | | |
| Salaries and Wages | 672,183.00 | 672,183.00 | 652,728.82 | | 19,454.18 | |
| Other Expenses | 40,600.00 | 40,600.00 | 39,891.47 | 708.53 | | |
| | 712,783.00 | 712,783.00 | 692,620.29 | 708.53 | 19,454.18 | |
| Office of Treasury: | | | | | | |
| Treasurer's Office: | | | | | | |
| Salaries and Wages | 294,728.00 | 294,728.00 | 294,129.96 | | 598.04 | |
| Other Expenses | 2,680.00 | 2,680.00 | 1,007.10 | | 1,672.90 | |
| | 297,408.00 | 297,408.00 | 295,137.06 | | 2,270.94 | |
| Expense of Bond Sale: | | | | | | |
| Other Expenses | 235,000.00 | 305,000.00 | 245,116.04 | 3,450.00 | 56,433.96 | |
| Department of Law: | | | | | | |
| County Counsel: | | | | | | |
| Salaries and Wages | 1,685,396.00 | 1,685,396.00 | 1,623,794.47 | | 61,601.53 | |
| Other Expenses | 926,525.00 | 926,525.00 | 320,634.96 | 70,302.37 | 535,587.67 | |
| | 2,611,921.00 | 2,611,921.00 | 1,944,429.43 | 70,302.37 | 597,189.20 | |
| Department of Public Works: | | | | | | |
| Office of the Director: | | | | | | |
| Salaries and Wages | 243,748.00 | 243,748.00 | 243,509.52 | | 238.48 | |
| Other Expenses | 2,800.00 | 2,800.00 | 2,130.53 | 120.00 | 549.47 | |
| | 246,548.00 | 246,548.00 | 245,640.05 | 120.00 | 787.95 | |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #3

| Appropriation | Appropriations | | Expended | | | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|
| | Adopted Budget | Budget as Modified | Paid or Charged | Reserved Encumbered | Reserved Unencumbered | |
| GENERAL GOVERNMENT | | | | | | |
| Department of Public Works: | | | | | | |
| Division of Building and Grounds: | | | | | | |
| Salaries and Wages | $ 2,684,537.00 | $ 2,722,037.00 | $ 2,697,912.03 | $ | $ 24,124.97 | $ |
| Other Expenses | 6,039,475.00 | 6,039,475.00 | 4,779,117.97 | 959,092.65 | 301,264.38 | |
| | 8,724,012.00 | 8,761,512.00 | 7,477,030.00 | 959,092.65 | 325,389.35 | |
| Division of Engineering: | | | | | | |
| Salaries and Wages | 550,510.00 | 551,010.00 | 478,257.57 | | 72,752.43 | |
| Other Expenses | 4,500.00 | 4,500.00 | 2,718.65 | | 1,781.35 | |
| | 555,010.00 | 555,510.00 | 480,976.22 | | 74,533.78 | |
| Division of Fleet Management: | | | | | | |
| Salaries and Wages | 516,537.00 | 516,537.00 | 472,254.11 | | 44,282.89 | |
| Other Expenses | 760,475.00 | 810,475.00 | 532,102.60 | 145,774.08 | 132,598.32 | |
| | 1,277,012.00 | 1,327,012.00 | 1,004,356.71 | 145,774.08 | 176,881.21 | |
| Division of Roads and Bridges: | | | | | | |
| Salaries and Wages | 2,725,142.00 | 2,868,642.00 | 2,727,328.26 | | 141,313.74 | |
| Other Expenses | 6,753,785.00 | 6,853,785.00 | 5,040,350.06 | 1,091,853.31 | 721,581.63 | |
| | 9,478,927.00 | 9,722,427.00 | 7,767,678.32 | 1,091,853.31 | 862,895.37 | |
| Division of Planning: | | | | | | |
| Salaries and Wages | 298,927.00 | 298,927.00 | 274,538.15 | | 24,388.85 | |
| Other Expenses | 6,850.00 | 6,850.00 | 5,595.84 | | 1,254.16 | |
| | 305,777.00 | 305,777.00 | 280,133.99 | | 25,643.01 | |
| County Register: | | | | | | |
| Salaries and Wages | 1,529,909.00 | 1,529,909.00 | 1,495,394.06 | | 34,514.94 | |
| Other Expenses | 40,350.00 | 40,350.00 | 35,490.46 | 2,779.76 | 2,079.78 | |
| | 1,570,259.00 | 1,570,259.00 | 1,530,884.52 | 2,779.76 | 36,594.72 | |
| Insurance: | | | | | | |
| Group Insurance Plan for Employees: | | | | | | |
| Other Expenses | 61,000,000.00 | 61,000,000.00 | 60,716,208.82 | | 283,791.18 | |
| Health Benefit Waivers | 950,000.00 | 1,160,500.00 | 1,120,603.84 | | 39,896.16 | |
| | 61,950,000.00 | 62,160,500.00 | 61,836,812.66 | | 323,687.34 | |
| Liability: | | | | | | |
| Other Expenses | 2,080,000.00 | 2,080,000.00 | 2,007,722.06 | | 72,277.94 | |
| Workers' Compensation: | | | | | | |
| Other Expenses | 2,300,000.00 | 2,300,000.00 | 1,744,344.29 | | 555,655.71 | |

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 | $ 7,714,891.00 | $ 7,905,891.00 | $ 7,224,751.92 | $ 278,493.88 | $ 402,645.20 | $ |
| Central Kitchen: | | | | | | |
| Other Expenses | 7,140,000.00 | 7,140,000.00 | 6,111,806.60 | 581,455.38 | 446,738.02 | |
| Prosecutor: | | | | | | |
| Salaries and Wages | 33,304,000.00 | 33,304,000.00 | 32,975,782.92 | | 328,217.08 | |
| Other Expenses | 1,465,000.00 | 1,515,000.00 | 1,400,883.48 | 65,026.00 | 49,090.52 | |
| | 34,769,000.00 | 34,819,000.00 | 34,376,666.40 | 65,026.00 | 377,307.60 | |
| Total - General Government | 148,862,945.00 | 149,818,150.00 | 141,288,774.12 | 3,788,823.87 | 4,740,552.01 | |
| JUDICIARY | | | | | | |
| Surrogate: | | | | | | |
| Salaries and Wages | 852,649.00 | 852,649.00 | 807,279.68 | | 45,369.32 | |
| Other Expenses | 26,500.00 | 39,500.00 | 25,008.69 | 13,758.60 | 732.71 | |
| | 879,149.00 | 892,149.00 | 832,288.37 | 13,758.60 | 46,102.03 | |
| Total - Judiciary | 879,149.00 | 892,149.00 | 832,288.37 | 13,758.60 | 46,102.03 | |
| REGULATIONS | | | | | | |
| Board of Taxation: | | | | | | |
| Salaries and Wages | 276,432.00 | 277,932.00 | 277,593.93 | | 338.07 | |
| Other Expenses | 42,475.00 | 42,475.00 | 33,694.21 | 942.04 | 7,838.75 | |
| | 318,907.00 | 320,407.00 | 311,288.14 | 942.04 | 8,176.82 | |
| Board of Elections: | | | | | | |
| Salaries and Wages | 463,953.00 | 469,453.00 | 439,164.40 | | 30,288.60 | |
| Other Expenses | 1,270,962.00 | 1,270,962.00 | 1,202,048.28 | 41,235.54 | 27,678.18 | |
| | 1,734,915.00 | 1,740,415.00 | 1,641,212.68 | 41,235.54 | 57,966.78 | |
| Commissioner of Registration and Superintendent of Elections: | | | | | | |
| Commissioner of Registration: | | | | | | |
| Salaries and Wages | 1,357,695.00 | 1,337,695.00 | 1,222,106.30 | | 115,588.70 | |
| Other Expenses | 379,100.00 | 419,100.00 | 299,148.73 | 116,224.24 | 3,727.03 | |
| | 1,736,795.00 | 1,756,795.00 | 1,521,255.03 | 116,224.24 | 119,315.73 | |

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 | $ 29,259.82 | $ | $ 1,740.18 | $ |
| Other Expenses | 450,500.00 | 450,500.00 | 353,424.31 | 38,958.08 | 58,117.61 | |
| | 481,500.00 | 481,500.00 | 382,684.13 | 38,958.08 | 59,857.79 | |
| Total - Regulations | 4,272,117.00 | 4,299,117.00 | 3,856,439.98 | 197,359.90 | 245,317.12 | |
| CONSTITUTIONAL OFFICES | | | | | | |
| County Clerk: | | | | | | |
| Salaries and Wages | 1,145,510.00 | 1,145,510.00 | 1,102,745.96 | | 42,764.04 | |
| Other Expenses | 17,000.00 | 17,000.00 | 13,074.08 | 2,030.25 | 1,895.67 | |
| | 1,162,510.00 | 1,162,510.00 | 1,115,820.04 | 2,030.25 | 44,659.71 | |
| County Sheriff: | | | | | | |
| Salaries and Wages | 38,370,756.00 | 38,370,756.00 | 38,151,188.21 | | 219,567.79 | |
| Other Expenses | 1,589,865.00 | 1,694,865.00 | 1,455,693.76 | 224,974.74 | 14,196.50 | |
| | 39,960,621.00 | 40,065,621.00 | 39,606,881.97 | 224,974.74 | 233,764.29 | |
| Total - Constitutional Offices | 41,123,131.00 | 41,228,131.00 | 40,722,702.01 | 227,004.99 | 278,424.00 | |
| CORRECTIONAL AND PENAL | | | | | | |
| Department of Public Safety: | | | | | | |
| Division of Correctional Services: | | | | | | |
| Salaries and Wages | 62,627,395.00 | 62,627,395.00 | 62,028,241.11 | | 599,153.89 | |
| Other Expenses | 39,883,944.00 | 40,933,944.00 | 34,397,254.03 | 2,739,575.93 | 3,797,114.04 | |
| | 102,511,339.00 | 103,561,339.00 | 96,425,495.14 | 2,739,575.93 | 4,396,267.93 | |
| Division of Medical Examiner: | | | | | | |
| Other Expenses | 3,550,000.00 | 3,550,000.00 | 1,824,727.53 | | 1,725,272.47 | |
| Total - Correctional and Penal | 106,061,339.00 | 107,111,339.00 | 98,250,222.67 | 2,739,575.93 | 6,121,540.40 | |
| HEALTH AND WELFARE | | | | | | |
| Department of Citizen Services: | | | | | | |
| Office of the Director: | | | | | | |
| Salaries and Wages | 376,317.00 | 731,317.00 | 505,634.05 | | 225,682.95 | |
| Other Expenses | 3,225.00 | 3,225.00 | 1,287.98 | 140.57 | 1,796.45 | |
| | 379,542.00 | 734,542.00 | 506,922.03 | 140.57 | 227,479.40 | |
| Division of Senior Services: | | | | | | |
| Salaries and Wages | 246,908.00 | 247,208.00 | 247,120.76 | | 87.24 | |
| Other Expenses | 6,410.00 | 6,410.00 | 5,526.10 | 138.44 | 745.46 | |
| | 253,318.00 | 253,618.00 | 252,646.86 | 138.44 | 832.70 | |

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 Constitutional Services: | | | | | | |
| Salaries and Wages | $ 198,880.00 | $ 198,880.00 | $ 197,907.43 | $ | $ 972.57 | $ |
| Other Expenses | 27,825.00 | 27,825.00 | 19,074.74 | 2,733.82 | 6,016.44 | |
| | 226,705.00 | 226,705.00 | 216,982.17 | 2,733.82 | 6,989.01 | |
| Division of Youth Services: | | | | | | |
| Salaries and Wages | 11,502,173.00 | 11,182,173.00 | 10,909,513.35 | | 272,659.65 | |
| Other Expenses | 4,375,969.00 | 4,375,969.00 | 4,057,533.23 | 278,528.60 | 39,907.17 | |
| | 15,878,142.00 | 15,558,142.00 | 14,967,046.58 | 278,528.60 | 312,566.82 | |
| Division of Welfare: | | | | | | |
| Salaries and Wages | 46,800,834.00 | 46,800,834.00 | 46,789,642.55 | | 11,191.45 | |
| Other Expenses | 36,989,016.00 | 36,989,016.00 | 32,028,286.24 | 868,619.48 | 4,092,110.28 | |
| | 83,789,850.00 | 83,789,850.00 | 78,817,928.79 | 868,619.48 | 4,103,301.73 | |
| Purchased Services: | | | | | | |
| Homemaker Services | 2,000,000.00 | 2,000,000.00 | 1,745,003.51 | 254,996.49 | | |
| Public Assistance Grants - Refunds: | | | | | | |
| Temporary Assistance to Needy Families: | | | | | | |
| Families (TANF): | | | | | | |
| County Share | 2,512,145.00 | 2,512,145.00 | 1,929,135.79 | 65,000.00 | 518,009.21 | |
| SSI: | | | | | | |
| State Share | 2,431,636.00 | 2,431,636.00 | 1,950,818.00 | | 480,818.00 | |
| Department of Health and Rehabilitation: | | | | | | |
| Office of the Director: | | | | | | |
| Salaries and Wages | 47,976.00 | 48,381.00 | 48,379.14 | | 1.86 | |
| Other Expenses | 60,000.00 | 60,000.00 | 30,000.00 | | 30,000.00 | |
| | 107,976.00 | 108,381.00 | 78,379.14 | | 30,001.86 | |
| Division of Hospital Center: | | | | | | |
| Salaries and Wages | 23,895,899.00 | 22,122,127.00 | 21,299,148.38 | | 822,978.62 | |
| Other Expenses | 6,429,146.00 | 6,429,146.00 | 4,617,730.30 | 859,831.35 | 951,584.35 | |
| | 30,325,045.00 | 28,551,273.00 | 25,916,878.68 | 859,831.35 | 1,774,562.97 | |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #7

| Appropriation | Appropriations: Adopted Budget | Appropriations: Budget as Modified | Expended: Paid or Charged | Expended: Reserved: Encumbered | Expended: Reserved: Unencumbered | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|
| HEALTH AND WELFARE | | | | | | |
| Maintenance of Patients in State Institutions for Mental Disease: | | | | | | |
| County Share | $ 3,741,856.00 | $ 3,741,856.00 | $ 3,741,856.00 | $ | $ | $ |
| State Share | 8,904,906.00 | 8,904,906.00 | 8,904,906.00 | | | |
| | 12,646,762.00 | 12,646,762.00 | 12,646,762.00 | | | |
| Maintenance of Patients in State Institutions for Mentally Retarded: | | | | | | |
| Other Expenses | 38,807,828.00 | 38,807,828.00 | 38,807,828.00 | | | |
| Other Institutions: | | | | | | |
| Other Expenses | 100,000.00 | 100,000.00 | 83,070.23 | | 16,929.77 | |
| New Jersey Bureau of Children's Services - Essex County: | | | | | | |
| Public Assistance Grants and Refunds | 14,934,948.00 | 14,934,948.00 | 14,934,948.00 | | | |
| Total - Health and Welfare | 204,393,897.00 | 202,655,830.00 | 192,854,349.78 | 2,329,988.75 | 7,471,491.47 | |
| EDUCATION | | | | | | |
| Office of the Superintendent of Schools: | | | | | | |
| Salaries and Wages | 381,490.00 | 381,490.00 | 284,391.56 | | 97,098.44 | |
| Other Expenses | 7,821.00 | 7,821.00 | 988.43 | 2,232.05 | 4,600.52 | |
| | 389,311.00 | 389,311.00 | 285,379.99 | 2,232.05 | 101,698.96 | |
| 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 | 3,905,000.00 | 3,905,000.00 | 3,223,000.00 | | 682,000.00 | |
| | 11,850,000.00 | 11,850,000.00 | 11,168,000.00 | | 682,000.00 | |
| Two Year Out-of-County Reimbursement: | | | | | | |
| Other Expenses | 250,000.00 | 250,000.00 | 180,460.14 | | 69,539.86 | |
| Total - Education | 16,939,311.00 | 16,939,311.00 | 16,083,840.13 | 2,232.05 | 853,238.82 | |

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 | $ 6,386,077.00 | $ 6,636,077.00 | $ 6,577,726.40 | $ | $ 58,350.60 | $ |
| Other Expenses | 2,452,740.00 | 2,552,740.00 | 2,234,992.87 | 176,263.30 | 141,483.83 | |
| | 8,838,817.00 | 9,188,817.00 | 8,812,719.27 | 176,263.30 | 199,834.43 | |
| Maintenance of Parks: | | | | | | |
| Salaries and Wages | 2,236,773.00 | 2,236,773.00 | 2,134,804.38 | | 101,968.62 | |
| Other Expenses | 2,883,650.00 | 3,083,650.00 | 2,636,429.61 | 294,538.75 | 152,681.64 | |
| | 5,120,423.00 | 5,320,423.00 | 4,771,233.99 | 294,538.75 | 254,650.26 | |
| Total - Recreation | 13,959,240.00 | 14,509,240.00 | 13,583,953.26 | 470,802.05 | 454,484.69 | |
| UNCLASSIFIED | | | | | | |
| Funds for Architects, Engineers and Professional Services: | | | | | | |
| Other Expenses | 300,000.00 | 300,000.00 | 84,045.00 | 102,194.50 | 113,760.50 | |
| National Association of County Officials: | | | | | | |
| Other Expenses | 31,183.00 | 31,183.00 | 27,655.00 | | 3,528.00 | |
| Special Employee Development Fund: | | | | | | |
| Other Expenses | 1,689,570.00 | 1,689,570.00 | 1,689,569.81 | | 0.19 | |
| Settlement of Suits: | | | | | | |
| Other Expenses | 1,850,000.00 | 1,850,000.00 | 1,620,130.97 | | 229,869.03 | |
| Utility Expenses and Bulk Purchases: | | | | | | |
| Utilities | 19,355,590.00 | 18,654,252.00 | 13,834,339.29 | 1,606,384.19 | 3,213,528.52 | |
| Landfill/Solid Waste Disposal Costs: | | | | | | |
| Other Expenses | 102,000.00 | 102,000.00 | 101,736.35 | | 263.65 | |
| School Board Elections (N.J.S.A. 19:60-12): | | | | | | |
| Salaries and Wages | 10,000.00 | 10,000.00 | 8,121.51 | | 1,878.49 | |
| Other Expenses | 240,000.00 | 240,000.00 | 238,399.21 | 60.00 | 1,540.79 | |
| Total - Unclassified | 23,578,343.00 | 22,877,005.00 | 17,603,997.14 | 1,708,638.69 | 3,564,369.17 | |
| Total Operations | 560,069,472.00 | 560,330,272.00 | 525,076,567.46 | 11,478,184.83 | 23,775,519.71 | |
| STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES | | | | | | |
| State and Federal Grants: | | | | | | |
| Matching Grant Funds | 339,448.00 | 185,000.00 | | | 185,000.00 | |
| 2016 County Environmental Health Act (CEHA) | 323,683.00 | 323,683.00 | 323,683.00 | | | |
| Alcoholism Service Grant | 1,338,057.00 | 1,338,057.00 | 1,338,057.00 | | | |
| Almost Home III | 272,038.00 | 272,038.00 | 272,038.00 | | | |
| Area Plan | 7,230,730.00 | 7,385,178.00 | 7,385,178.00 | | | |

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: | | | | | | |
| Berkeley Avenue Bridge over Second River, Township of Bloomfield | $ 5,932,435.00 | $ 5,932,435.00 | $ 5,932,435.00 | $ | $ | $ |
| Body Armor Replacement: | | | | | | |
| Corrections | 55,750.00 | 55,750.00 | 55,750.00 | | | |
| Prosecutor | 11,634.00 | 11,634.00 | 11,634.00 | | | |
| Sheriff | 35,674.00 | 35,674.00 | 35,674.00 | | | |
| Youth Services | 16,695.00 | 16,695.00 | 16,695.00 | | | |
| Bridge Street, Clay Street and Jackson Street Bridges | 1,241,737.00 | 1,241,737.00 | 1,241,737.00 | | | |
| Care Coordination Program Income | 122,910.00 | 122,910.00 | 122,910.00 | | | |
| Chancellor Avenue, Township of Irvington and City of Newark | 3,080,923.00 | 3,080,923.00 | 3,080,923.00 | | | |
| 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 | 74,324.00 | 74,324.00 | 74,324.00 | | | |
| Click It or Ticket | 4,000.00 | 4,000.00 | 4,000.00 | | | |
| Community Provider Contract Adjustment: | | | | | | |
| Children's Inter-Agency Coordinating Council | 13,653.00 | 13,653.00 | 13,653.00 | | | |
| Alcoholism Services | 10,656.00 | 10,656.00 | 10,656.00 | | | |
| Area Plan | 25,029.00 | 25,029.00 | 25,029.00 | | | |
| Respite Care Program | 4,752.00 | 4,752.00 | 4,752.00 | | | |
| Social Service for the Homeless | 23,160.00 | 23,160.00 | 23,160.00 | | | |
| Community Service Block Grant | 965,633.00 | 965,633.00 | 965,633.00 | | | |
| Conducted Energy Device (CED) Assistance Program | 51,838.00 | 51,838.00 | 51,838.00 | | | |
| COPS Anti-Gang Initiative Program (CAGI) | 594,023.00 | 594,023.00 | 594,023.00 | | | |
| County Office of Victim Witness Advocacy | 583,065.00 | 583,065.00 | 583,065.00 | | | |
| County Office of Victim Witness Advocacy - Domestic | 84,301.00 | 84,301.00 | 84,301.00 | | | |
| CY 16 Comprehensive County Funding Allocation | 1,565,806.00 | 1,565,806.00 | 1,565,806.00 | | | |
| Domestic Violence Assessment Center Program Income | 760.00 | 760.00 | 760.00 | | | |
| DPW Headquarters Photovoltaic Power, Energy Allocation Initiative Program | 250,000.00 | 250,000.00 | 250,000.00 | | | |
| Essex County Job Access\Reverse Commute (JARC) | 50,000.00 | 50,000.00 | 50,000.00 | | | |
| Essex County Annual Transportation Grant | 5,217,500.00 | 5,217,500.00 | 5,217,500.00 | | | |
| Essex County CEHA CORE Program | 222,715.00 | 222,715.00 | 222,715.00 | | | |
| Essex County CEHA - Elective Program | 67,682.00 | 67,682.00 | 67,682.00 | | | |
| Essex County Justice Information Sharing Project | 135,530.00 | 135,530.00 | 135,530.00 | | | |
| Family Court Program | 240,293.00 | 240,293.00 | 240,293.00 | | | |
| FY 15 State Homeland Security Initiative (SHSP - Local Share ) | 435,297.00 | 435,297.00 | 435,297.00 | | | |
| FY 15 Urban Areas Security Initiative (UASI - Local Share) | 479,016.00 | 479,016.00 | 479,016.00 | | | |
| Freeway Drive and Station Area Safety and Public Realm Study | 200,000.00 | 200,000.00 | 200,000.00 | | | |
| FY 14 Paul Coverdell Forensic Science Improvement Grant | 16,883.00 | 16,883.00 | 16,883.00 | | | |
| Oral History Film for Essex County Kip's Castle | 11,500.00 | 11,500.00 | 11,500.00 | | | |
| FY 16 Local Arts Program | 124,836.00 | 124,836.00 | 124,836.00 | | | |
| FY 2014 Continuum Care (CoC) Program | 99,500.00 | 99,500.00 | 99,500.00 | | | |
| FY 2014 Emergency Management Agency Assistance | 100,000.00 | 100,000.00 | 100,000.00 | | | |

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: | | | | | | |
| Pedestrian Safety Enforcement | $ 10,000.00 | $ 10,000.00 | $ 10,000.00 | $ | $ | $ |
| General Education Development Testing Center: | | | | | | |
| Program Income | 14,204.00 | 14,204.00 | 14,204.00 | | | |
| General Program Support: | | | | | | |
| Summer Concert Series | 14,754.00 | 14,754.00 | 14,754.00 | | | |
| Green Acres - Glenfield Park Improvements | 200,000.00 | 200,000.00 | 200,000.00 | | | |
| Housing Opportunities for People with Aids | 363,000.00 | 363,000.00 | 363,000.00 | | | |
| 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 | | | |
| Irvington Avenue Streetscape Improvement Project | 850,000.00 | 850,000.00 | 850,000.00 | | | |
| Irvington Center Streetscape | 719,921.00 | 719,921.00 | 719,921.00 | | | |
| Ivy Hill Park Softball Field Improvements | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | | | |
| Job Access and Reverse Commute | 50,000.00 | 50,000.00 | 50,000.00 | | | |
| Job Access and Reverse Commute - 2 | 480,000.00 | 480,000.00 | 480,000.00 | | | |
| Juvenile Detention Alternatives Initiative - Innovation Funding | 120,000.00 | 120,000.00 | 120,000.00 | | | |
| Law Enforcement Assistance Component | 34,189.00 | 34,189.00 | 34,189.00 | | | |
| Lyons Avenue, Township of Irvington, Essex County | 2,765,332.00 | 2,765,332.00 | 2,765,332.00 | | | |
| Multi-Jurisdictional Gang, Gun and Narcotics Task Forces | 338,392.00 | 338,392.00 | 338,392.00 | | | |
| Multi-Park Improvements - Green Acres - Glenfield Park Improvements | 542,811.00 | 542,811.00 | 542,811.00 | | | |
| Multi-Park Improvements - Green Acres - Weequahic Park Improvements | 899,056.00 | 899,056.00 | 899,056.00 | | | |
| Multi-Park Improvements - Green Acres - Weequahic Park Synthetic Turf Field | 1,219,792.00 | 1,219,792.00 | 1,219,792.00 | | | |
| New Jersey Job Access/Reserve Commute - 14 | 580,000.00 | 580,000.00 | 580,000.00 | | | |
| New Jersey Job Access/Reserve Commute | 200,000.00 | 200,000.00 | 200,000.00 | | | |
| New Jersey Senior Citizen and Disabled Resident Transportation Program | 1,181,619.00 | 1,181,619.00 | 1,181,619.00 | | | |
| Personal Assistance Service Program | 130,000.00 | 130,000.00 | 130,000.00 | | | |
| Rehabilitation of the Field House Building at Irvington Park | 400,000.00 | 400,000.00 | 400,000.00 | | | |
| Rehabilitation of the Lyons Avenue Bridge over Elizabeth River | 435,000.00 | 435,000.00 | 435,000.00 | | | |
| Replacement of Centre Street Bridge over Third River, Township of Nutley | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | | | |
| Replacement of Cherry Lane Bridge | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | | | |
| Replacement of Hoover Avenue Bridge over Third River | 772,500.00 | 772,500.00 | 772,500.00 | | | |
| Reprogramming Roadway Resurfacing in Various Locations | 1,025,000.00 | 1,025,000.00 | 1,025,000.00 | | | |
| Respite Care Program | 594,515.00 | 594,515.00 | 594,515.00 | | | |
| Respite Care Program Income | 30,887.00 | 30,887.00 | 30,887.00 | | | |
| Restroom Improvement at the Essex County Economic Development Center | 289,264.00 | 289,264.00 | 289,264.00 | | | |
| Special Transportation Program Income | 7,909.00 | 7,909.00 | 7,909.00 | | | |
| Sexual Assault Response Team/Forensic Nurse Examiner | 112,375.00 | 112,375.00 | 112,375.00 | | | |
| Sexual Assault Response Team/Nurse Examiner | 87,605.00 | 87,605.00 | 87,605.00 | | | |
| Senior Farmers Market Nutrition Program | 4,250.00 | 4,250.00 | 4,250.00 | | | |
| Social Services for the Homeless | 3,618,621.00 | 3,618,621.00 | 3,618,621.00 | | | |

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: | | | | | | |
| Special Child Health Services: | | | | | | |
| Case Management | $ 279,659.00 | $ 279,659.00 | $ 279,659.00 | $ | $ | $ |
| Early Intervention Services | 1,324,785.00 | 1,324,785.00 | 1,324,785.00 | | | |
| State Incentive Program Funds | 370,001.00 | 370,001.00 | 370,001.00 | | | |
| Subregional Transportation Planning Program | 132,966.00 | 132,966.00 | 132,966.00 | | | |
| Supportive Assistance for Individuals and Families | 656,607.00 | 656,607.00 | 656,607.00 | | | |
| Universal Service Fund | 38,781.00 | 38,781.00 | 38,781.00 | | | |
| WorkFirst NJ (WFNJ) | 9,682,111.00 | 9,682,111.00 | 9,682,111.00 | | | |
| WorkFirst NJ Needs Based Allotment | 300,000.00 | 300,000.00 | 300,000.00 | | | |
| WorkFirst NJ | 11,790,011.00 | 11,790,011.00 | 11,790,011.00 | | | |
| Workforce Development Partnership Program - Dislocated Worker | 205,782.00 | 205,782.00 | 205,782.00 | | | |
| Workforce Innovation and Opportunity - Adult and Dislocated Worker Allotment | 2,332,780.00 | 2,332,780.00 | 2,332,780.00 | | | |
| Workforce Investment Act Youth Allotments (WIA) | 1,103,598.00 | 1,103,598.00 | 1,103,598.00 | | | |
| Workforce Learning Link Program | 130,000.00 | 130,000.00 | 130,000.00 | | | |
| Total - State and Federal Programs Offset by Revenues | 82,684,852.00 | 82,684,852.00 | 82,499,852.00 | | 185,000.00 | |
| Total Operations | 642,754,324.00 | 643,015,124.00 | 607,576,419.46 | 11,478,184.83 | 23,960,519.71 | |
| Contingent | 75,000.00 | 75,000.00 | 32,573.84 | 18,144.38 | 24,281.78 | |
| Total Operations Including Contingent | 642,829,324.00 | 643,090,124.00 | 607,608,993.30 | 11,496,329.21 | 23,984,801.49 | |
| Detail: | | | | | | |
| Salaries and Wages | 247,362,924.00 | 246,145,562.00 | 242,465,957.96 | | 3,679,604.04 | |
| Other Expenses | 395,466,400.00 | 396,944,562.00 | 365,143,035.34 | 11,496,329.21 | 20,305,197.45 | |
| CAPITAL IMPROVEMENTS | | | | | | |
| Down Payments on Improvements | | 380,000.00 | 380,000.00 | | | |
| Capital Improvement Fund | 600,000.00 | 600,000.00 | 600,000.00 | | | |
| A&F Office of the Director Capital - Equipment | 500,000.00 | 500,000.00 | 214,570.66 | 192,499.80 | 92,929.54 | |
| Parks and Recreation Capital - Equipment | 320,000.00 | 320,000.00 | 309,289.18 | | 10,710.82 | |
| | 1,420,000.00 | 1,800,000.00 | 1,503,859.84 | 192,499.80 | 103,640.36 | |
| DEBT SERVICE | | | | | | |
| Interest on Bonds: | | | | | | |
| Park Bonds: | | | | | | |
| County College Bonds | 6,115,000.00 | 6,115,000.00 | 6,115,000.00 | | | |
| State Aid - County College Bonds (N.J.S. 18A:64A-22.6) | 1,555,000.00 | 1,555,000.00 | 1,555,000.00 | | | |
| Vocational School Bonds | 1,760,000.00 | 1,760,000.00 | 1,760,000.00 | | | |
| Other Bonds | 19,700,500.00 | 19,700,500.00 | 19,700,500.00 | | | |
| Employees' Retirement System Refunding Bonds | 4,825,000.00 | 4,825,000.00 | 4,825,000.00 | | | |

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 | $ 1,833,936.00 | $ 1,833,936.00 | $ 1,833,935.81 | $ | $ | $ 0.19 |
| State Aid - County College Bonds (N.J.S. 18A:64A-22.6) | 465,483.00 | 465,483.00 | 465,482.08 | | | 0.92 |
| Vocational School Bonds | 701,258.00 | 701,258.00 | 701,257.23 | | | 0.77 |
| Other Bonds | 7,644,571.00 | 7,644,571.00 | 7,633,651.31 | | | 10,919.69 |
| Employees' Retirement System Refunding Bonds | 3,856,404.00 | 3,856,404.00 | 3,856,403.75 | | | 0.25 |
| Interest on Notes: | | | | | | |
| Other Notes | 1,088,090.00 | 1,088,090.00 | 1,061,696.93 | | | 26,393.07 |
| Green Trust Loan Program: | | | | | | |
| Loan Repayments for Principal and Interest | 61,080.00 | 61,080.00 | 61,078.43 | | | 1.57 |
| Capital Lease Obligations Approved Prior to July 1, 2007: | | | | | | |
| Principal | 25,690,000.00 | 25,690,000.00 | 25,690,000.00 | | | |
| Interest | 24,446,504.00 | 24,446,504.00 | 24,445,855.87 | | | 648.13 |
| | 99,742,826.00 | 99,742,826.00 | 99,704,861.41 | | | 37,964.59 |
| DEFERRED CHARGES | | | | | | |
| Prior Year's Bills | 69,145.00 | 69,145.00 | 68,953.81 | 82.72 | | 108.47 |
| Unfunded Improvements Costs Ordinance #12-00015 | 525,000.00 | 525,000.00 | 525,000.00 | | | |
| | 594,145.00 | 594,145.00 | 593,953.81 | 82.72 | | 108.47 |
| STATUTORY EXPENDITURES | | | | | | |
| Police and Firemen's Retirement System of New Jersey | 24,641,119.00 | 24,641,119.00 | 24,334,461.62 | | 306,657.38 | |
| Public Employees' Retirement System | 11,816,387.00 | 11,816,387.00 | 11,816,386.99 | | 0.01 | |
| Social Security System (OASI) | 17,100,000.00 | 17,100,000.00 | 15,476,116.88 | | 1,623,883.12 | |
| County Pension and Retirement Fund: | | | | | | |
| R.S. 43:41 et seq. | 125,000.00 | 125,000.00 | 87,509.16 | | 37,490.84 | |
| R.S. 43:8b-1 et seq. | 135,000.00 | 135,000.00 | 119,386.13 | | 15,613.87 | |
| Defined Contribution Retirement Program | 10,000.00 | 34,200.00 | 31,497.59 | | 2,702.41 | |
| Essex County Employees' Retirement System | 3,500,000.00 | 3,500,000.00 | 3,500,000.00 | | | |
| Terminal Leave | 300,000.00 | 125,000.00 | 38,398.44 | | 86,601.56 | |
| 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 | 754,519.44 | | 745,480.56 | |
| Total - Statutory Expenditures | 59,137,506.00 | 58,976,706.00 | 56,158,276.25 | | 2,818,429.75 | |
| Judgments | 100,000.00 | | | | | |
| | $ 803,823,801.00 | $ 804,203,801.00 | $ 765,569,944.61 | $ 11,688,911.73 | $ 26,906,871.60 | $ 38,073.06 |
| 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. | Budget as Modified | Paid or Charged |
|---|---|---|---|
| Budget as Adopted | | $ 731,370,904.00 | $ |
| Appropriated by (N.J.S.A. 40A:4-87) | | 72,452,897.00 | |
| | A-2 | 803,823,801.00 | |
| Emergency Authorization | A-12 | 380,000.00 | |
| | | 804,203,801.00 | |
| Cash Disbursed | A-4 | | 681,157,040.61 |
| Accounts Payable | A-14 | | 562,500.00 |
| Interfunds Payable | A-17 | | 1,505,000.00 |
| Reserve for Federal and State Grants | A-21 | | 82,345,404.00 |
| | Sheet #12 | $ 804,203,801.00 | $ 765,569,944.61 |
| Analysis of Charges to Operations | | | |
| Paid or Charged | Above | | $ 765,569,944.61 |
| Reserved: | | | |
| Encumbered | Sheet #12 | $ 11,688,911.73 | |
| Unencumbered | Sheet #12 | 26,906,871.60 | |
| | | | 38,595,783.33 |
| | A-1 | | $ 804,165,727.94 |

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

B

| ASSETS | Ref. | Balance Dec. 31, 2015 | Balance Dec. 31, 2014 |
|---|---|---|---|
| Pension Trust Fund | | | |
| Cash - Checking | B-1 | $ 2,601,347.27 | $ 2,104,932.47 |
| Other Accounts Receivable | B-5 | 15,161.82 | 15,361.82 |
| | | 2,616,509.09 | 2,120,294.29 |
| Other Trust Fund | | | |
| Cash - Checking | B-1 | 36,588,807.72 | 37,082,530.11 |
| Grants Receivable | B-3 | 11,219,702.70 | 13,630,146.63 |
| Taxes Receivable | B-4 | 52,933.18 | 51,824.57 |
| Other Accounts Receivable | B-5 | 149,348.96 | 66,176.11 |
| Interfunds Receivable | B-6 | | 134,803.62 |
| | | 48,010,792.56 | 50,965,481.04 |
| | | $50,627,301.65 | $53,085,775.33 |
| LIABILITIES AND RESERVES | | | |
| Pension Trust Fund | | | |
| Interfunds Payable | B-7 | $ 43.28 | $ 383.40 |
| Reserve for Employees' Retirement System | B-13 | 2,616,465.81 | 2,119,910.89 |
| | | 2,616,509.09 | 2,120,294.29 |
| Other Trust Fund | | | |
| Interfunds Payable | B-7 | 20,500.38 | |
| Payroll Deductions Payable | B-8 | 3,870,182.93 | 3,570,342.89 |
| Due to U.S. Department of Housing and Urban Development | B-9 | 17,352.99 | 17,288.58 |
| Bid Deposits | B-10 | 30,478.25 | 30,478.25 |
| Security Deposits | B-11 | 22,000.00 | 22,000.00 |
| Performance Bonds | B-12 | 1,666,300.69 | |
| Reserves for: | | | |
| Community Development Programs | B-14 | 13,408,293.93 | 15,621,269.55 |
| State Unemployment Insurance Fund | B-15 | 2,266,953.08 | 1,898,611.07 |
| Workers' Compensation Claims Fund | B-16 | 117,069.49 | 79,330.43 |
| Dedicated Funds - Constitutional Offices | B-17 | 1,956,652.88 | 2,732,925.91 |
| Law Enforcement Trust Funds | B-18 | 5,591,131.58 | 5,460,020.94 |
| Federal Equitable Sharing Program | B-19 | 325,136.90 | 709,035.41 |
| Parks, Recreational and Cultural Affairs Programs | B-20 | 791,891.17 | 793,816.83 |
| Open Space Trust Fund | B-21 | 12,554,867.72 | 15,802,118.51 |
| Other Trust Funds | B-22 | 5,371,980.57 | 4,228,242.67 |
| | | 48,010,792.56 | 50,965,481.04 |
| | | $50,627,301.65 | $53,085,775.33 |

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, 2015 | Balance Dec. 31, 2014 |
|---|---|---|---|
| Cash - Checking | | $ 20,532,503.01 | $ 16,307,222.99 |
| Cash - Money Market | | 12,929,328.51 | 3,467,322.43 |
| | C-2 | 33,461,831.52 | 19,774,545.42 |
| Interfunds Receivable | C-5 | | 100,000.00 |
| Grants Receivable | C-6 | 12,920,945.00 | 24,522,165.73 |
| Loans Receivable | C-7 | | 3,112.34 |
| Fees Receivable | C-8 | 516,983.00 | 689,394.00 |
| Deferred Charges to Future Taxation: | | | |
| Funded | C-9 | 359,864,686.30 | 311,805,086.39 |
| Unfunded | C-10 | 175,015,417.74 | 92,013,952.14 |
| | | $ 581,779,863.56 | $ 448,908,256.02 |
| **LIABILITIES, RESERVES AND FUND BALANCE** | | | |
| Serial Bonds | C-21 | $ 238,985,000.00 | $ 180,160,000.00 |
| Refunding Bonds | C-20 | 111,475,000.00 | 124,730,000.00 |
| Bond Anticipation Notes | C-19 | 65,790,000.00 | 66,745,000.00 |
| Loans Payable | C-18 | 9,404,686.30 | 6,915,086.39 |
| Improvement Authorizations: | | | |
| Funded | C-11 | 15,662,039.37 | 10,658,611.54 |
| Unfunded | C-11 | 116,518,626.61 | 27,084,254.68 |
| Encumbered | C-11 | 17,608,668.26 | 29,772,507.96 |
| Capital Improvement Fund | C-12 | 3,039.08 | 163,039.08 |
| Reserves for: | | | |
| Improvements | C-15 | 205,502.91 | 298,604.91 |
| Loans Receivable | C-16 | | 3,112.34 |
| Capital Leasing Program: | | | |
| Appropriated: | | | |
| Encumbered | C-17 | 6,080.50 | 24,377.94 |
| Unencumbered | C-17 | 106,861.83 | 111,121.55 |
| Fund Balance | C-1 | 6,014,358.70 | 2,242,539.63 |
| | | $ 581,779,863.56 | $ 448,908,256.02 |
| Bonds and Notes Authorized but Not Issued | C-22 | $ 109,225,417.74 | $ 25,268,952.14 |

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, 2014 | C | | $ 2,242,539.63 |
| Increased by: | | | |
| Premium on Sale of Bond Anticipation Notes | C-2 | $ 1,429,625.00 | |
| Premium on Sale of General Obligation Bonds | C-2 | 4,630,831.35 | |
| Funded Improvement Authorizations Cancelled | C-11 | 1,248,612.72 | |
| | | | 7,309,069.07 |
| | | | 9,551,608.70 |
| Decreased by: | | | |
| Appropriated to Finance Improvement Authorizations | C-11 | 1,310,000.00 | |
| Anticipated as Current Fund Revenue | C-14 | 2,227,250.00 | |
| | | | 3,537,250.00 |
| Balance December 31, 2015 | C | | $ 6,014,358.70 |

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

D

| | Balance Dec. 31, 2015 | Balance Dec. 31, 2014 |
|---|---|---|
| Land | $ 1,238,173,300.00 | $ 1,235,786,100.00 |
| Buildings | 283,275,720.70 | 283,275,720.70 |
| Vehicles and Other Equipment | 47,718,142.70 | 46,753,244.13 |
| | $ 1,569,167,163.40 | $ 1,565,815,064.83 |
| Investment in Capital Fixed Assets | $ 1,569,167,163.40 | $ 1,565,815,064.83 |

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

## NOTES TO FINANCIAL STATEMENTS
## YEAR ENDED DECEMBER 31, 2015

### 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.

Under the provisions of N.J.S.A. 40A:20-12, each municipality located in the County is required to remit to the County five percent (5%) of the annual service charge for each long-term PILOT financial agreement entered into by the municipality.

#### *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, 2015, 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, 2015 was $203,124,472.10. 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 |
|---|---|---|---|
| 2015 | $82,719,626,090.00 | $ 0.5069 | $ 0.0153 |
| 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 |

## 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 |
|---|---|---|---|---|
| 2015 | $ 413,249,002.01 | $ 1,757,084.83 | $ 415,006,086.84 | $ 414,913,968.14 |
| 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 |

Cash collections include taxes unpaid in prior years.

## 4. *FUND BALANCE APPROPRIATED*

| Year | Balance December 31 | Utilized in Budget of Succeeding Year |
|---|---|---|
| 2015 | $ 77,410,559.63 | $ 12,000,000.00 |
| 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 |

## 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 amount of the County's contribution is certified each year by PERS and PFRS on the recommendation of the actuary, who makes an annual actuarial valuation. The valuation is based on a determination of the financial condition of the retirement system. It includes the computation of the present dollar value of benefits payable to former and present members and the present dollar value of future employer and employee contributions, giving effect to mortality among active and retired members and also to the rates of disability, retirement, withdrawal, former service, salary and interest. In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Specific information on actuarial assumptions and rates of return can be found at **www.state.nj.us/treasury/pensions/annrpts.shtml**.

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

***Description of Systems* (Continued)**

The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits in the PERS and PFRS. In the PERS and PFRS the employer contribution includes funding for post-retirement medical premiums.

| | PERS | | |
|---|---|---|---|
| | 2015 | 2014 | 2013 |
| Covered Employee Payroll | $ 142,685,019 | $ 137,088,729 | $ 134,561,560 |
| Total Payroll | 277,419,554 | 262,378,329 | 255,955,576 |
| Actuarial Contribution Requirements | 17,072,604 | 16,212,782 | 15,361,245 |
| Total Contributions | 27,484,409 | 26,044,995 | 23,799,330 |
| Employer Share | 17,070,604 | 16,212,782 | 15,361,245 |
| % of Covered Payroll | 11.97% | 11.83% | 11.42% |
| Empoloyee's Share | 10,411,805 | 9,832,213 | 8,438,085 |
| % of Covered Payroll | 7.30% | 7.17% | 6.27% |

| | PFRS | | |
|---|---|---|---|
| | 2015 | 2014 | 2013 |
| Covered Employee Payroll | $ 83,392,568 | $ 81,041,556 | $ 82,315,039 |
| Total Payroll | 277,419,554 | 262,378,329 | 255,955,576 |
| Actuarial Contribution Requirements | 20,481,641 | 20,318,969 | 19,374,452 |
| Total Contributions | 29,165,573 | 28,712,358 | 27,610,345 |
| Employer Share | 20,481,641 | 20,318,969 | 19,374,452 |
| % of Covered Payroll | 24.56% | 25.07% | 23.54% |
| Empoloyee's Share | 8,683,932 | 8,393,389 | 8,235,893 |
| % of Covered Payroll | 10.41% | 10.36% | 10.01% |

***Assumptions***

The total PERS and PFRS pension liability for June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014 using an actuarial experience study for the period July 1, 2010 to June 30, 2012. The pension liability was rolled forward to June 30, 2015. The actuarial valuation used an inflation rate of 3.04%, projected salary increases from 2012 to 2021 of 2.15% to 4.40% for PERS and 2.60% to 9.48% for PFRS based on age and thereafter 3.15% to 5.40% for PERS and 3.60% to 10.48% for PFRS based on age and an investment rate of return of 7.90%.

The discount rate used to measure the total pension liability was 4.90% for PERS and 5.79% for PFRS as of June 30, 2015. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability. More information on mortality rates and other assumptions, and investment policies, can be found at ***www.state.nj.us/treasury/pensions/annrpts.shtml***.

## 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 of 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. 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, the method for amortizing the pension systems' unfunded accrued liability changed (from a level percent of pay method to a level dollar of pay).

The following presents the County's proportionate share of the PERS net pension liability calculated using the discount rate of 4.90% and 5.39% as of June 30, 2015 and 2014, respectively, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the assumed rate.

***Sensitivity of the County's Proportionate Share of the PERS Local Share Net Pension Liability to Changes in the Discount Rate***

| | At 1% Decrease (3.90%) | At Current Discount Rate (4.90%) | At 1% Increase) (5.90%) |
|---|---|---|---|
| 2015 | $ 554,042,052 | $ 445,773,608 | $ 355,002,127 |

| | At 1% Decrease (4.39%) | At Current Discount Rate (5.39%) | At 1% Increase) (6.39%) |
|---|---|---|---|
| 2014 | $ 463,221,645 | $ 368,210,737 | $ 288,425,755 |

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

### *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 and firemen and State firemen appointed after June 30, 1944. Membership is mandatory for such employees. Members may opt for Service Retirement if over age 55 or Special Retirement at any age if they have a minimum of 25 years of service or 20 years of service if enrolled in the PFRS as of January 18, 2000. Retirement benefits vary depending on age and years of service.

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

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

P.L. 2011, c. 78, effective June 28, 2011, made various changes to the manner in which PFRS operates and to the benefit provision 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 28th, 2011 (Tier 3 members), will be 60 percent instead of 65 percent of the member's final compensation plus 1 percent for each year of creditable service over 25 years but not to exceed 30 years.

The following presents the County's proportionate share of the PFRS net pension liability calculated using the discount rate of 5.79% and 6.32% as of June 30, 2015 and 2014, respectively, as well as what the PFRS net pension liability would be if it were calculated using a discount rate of one percentage point lower or one percentage point higher than the assumed rate.

***Sensitivity of the County's Proportionate Share of the PFRS Local Share Net Pension Liability to Changes in the Discount Rate***

| | At 1% Decrease (4.79%) | At Current Discount Rate (5.79%) | At 1% Increase) (6.79%) |
|---|---|---|---|
| 2015 | $ 631,849,011 | $ 419,699,071 | $ 354,881,606 |

| | At 1% Decrease (5.32%) | At Current Discount Rate (6.32%) | At 1% Increase) (7.32%) |
|---|---|---|---|
| 2014 | $ 496,747,622 | $ 332,774,480 | $ 462,705,024 |

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

### *Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension*

Although the Division administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarially determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense excluding that attributable to employer-paid member contributions are determined separately for each individual employer of the State and local groups.

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer allocations are applied to amounts presented in the schedules of pension amount by employer. The allocation percentages for each group as of June 30, 2015 and 2014 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal years ended June 30, 2015 and 2014, respectively.

Following is the total of the County's portion of the PERS and PFRS net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and the pension expense and expenditures for the fiscal year ended June 30, 2015:

| | PERS | PFRS |
|---|---|---|
| Net Pension Liabilities | $ 445,773,608 | $ 419,699,071 |
| Deferred Outflow of Resources | 61,549,846 | 77,486,874 |
| Deferred Inflow of Resources | 16,661,860 | 25,624,426 |
| Pension Expense | 12,058,206 | 16,821,027 |
| Contributions Made After Measurement Date | 17,072,604 | 20,481,641 |

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collected deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The employer allocation percentages presented in the PERS schedule of employer allocations and applied to amounts presented in the PERS schedule of pension amounts by employer are based on the ratio of the contributions as an individual employer to total contributions to the PERS and PFRS during the years ended June 30 2015 and 2014. The County's proportionate share of the collective net pension liability as of June 30, 2015 and 2014 was 1.99% and 1.97% for PERS and 2.52% and 2.65% for PFRS, respectively.

It is important to note that New Jersey's municipalities and counties do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the net pension liability as a liability on their balance sheets. However, N.J.A.C. 5:30-6.1(c)(2) requires municipalities and counties to disclose GASB 68 information in the Notes to the Financial Statements.

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

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)***

At June 30, 2015, the amount determined as the County's proportionate share of the PERS net pension liability was $445,773,608. For the year ended June 30, 2015, the County would have recognized PERS pension expense of $12,058,206. At June 30, 2015, deferred outflows of resources and deferred inflows of resources related to the PERS pension are as follows:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference Between Expected and Actual Experience | $ 10,634,592 | $ |
| Change of Assumptions | 47,872,525 | |
| Net Difference Between Projected and Actual Investment Earnings | | 7,167,182 |
| Net Change in Proportions | 3,042,729 | 9,494,678 |
| Total Contributions and Proportionate Share of Contributions After the Measurement Date | 17,072,604 | |
| | $ 78,622,450 | $ 16,661,860 |

At June 30, 2015, the amount determined as the County's proportionate share of the PFRS net pension liability was $419,699,021. For the year ended June 30, 2015 the County would have recognized PFRS pension expense of $16,821,027. At June 30, 2015, deferred outflows of resources and deferred inflows of resources related to the PFRS pension are as follows:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference Between Expected and Actual Experience | $ | $ 3,620,038 |
| Change of Assumptions | 77,486,874 | |
| Net Difference Between Projected and Actual Investment Earnings | | 7,304,493 |
| Net Change in Proportions | | 14,699,895 |
| Total Contributions and Proportionate Share of Contributions After the Measurement Date | 20,481,641 | |
| | $ 97,968,515 | $ 25,624,426 |

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

### *Long-Term Expected Rate of Return*

This arithmetic mean return on the portfolio was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 are summarized in the following table:

| | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| Cash | 5.00% | 1.04% |
| U.S. Treasuries | 1.75% | 1.64% |
| Investment Grade Credit | 10.00% | 1.79% |
| Mortgages | 2.10% | 1.62% |
| High Yield Bonds | 2.00% | 4.03% |
| Inflation-Indexed Bonds | 1.50% | 3.25% |
| Broad US Equities | 27.25% | 8.52% |
| Developed Foreign Equities | 12.00% | 6.88% |
| Emerging Market Equities | 6.40% | 10.00% |
| Private Equity | 9.25% | 12.41% |
| Hedge Funds/Absolute Return | 12.00% | 4.72% |
| Real Estate (Property) | 2.00% | 6.83% |
| Commodities | 1.00% | 5.32% |
| Global Debt ex US | 3.50% | 0.40% |
| REIT | 4.25% | 5.12% |

### *Contributions Required and Made*

Contributions made by employees for PERS and PFRS are currently 7.06% as of July 1, 2015 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 |
| 2015 | $ 11,816,386.99 | $ 10,411,805.29 | $ 24,334,461.62 | $ 8,683,932.40 |
| 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 |

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 |
|---|---|
| 2015 | $ 4,548.72 |
| 2014 | 4,104.30 |
| 2013 | 4,313.43 |

### 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 2015, the sum of $407,439.60 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 2015 there were twenty-two (22) officials enrolled in the DCRP. Contributions to the plan for the past three (3) years are as follows:

| Year | County | Employees |
|---|---|---|
| 2015 | $ 31,497.59 | $ 41,288.48 |
| 2014 | 9,915.36 | 18,178.18 |
| 2013 | 5,711.64 | 9,691.95 |

## 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 2015 | Year 2014 | Year 2013 |
|---|---|---|---|
| Issued: | | | |
| Bonds and Notes | $ 304,775,000.00 | $ 246,905,000.00 | $ 258,300,000.00 |
| Refunding Bonds | 111,475,000.00 | 124,730,000.00 | 121,945,000.00 |
| Loans Payable | 9,404,686.30 | 6,915,086.39 | 4,726,601.76 |
| Authorized but Not Issued: | | | |
| Bonds and Notes: | | | |
| General | 109,225,417.74 | 25,268,952.14 | 25,344,981.97 |
| County Guaranteed Debt: | | | |
| Essex County Improvement Authority: | | | |
| Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding (40:37A-80) | 468,345,000.00 | 494,035,000.00 | 525,265,000.00 |
| Bonds, Bond Anticipation Notes and Loans Issued | 7,940,000.00 | 8,500,000.00 | 9,065,000.00 |
| Essex County Utilities Authority: | | | |
| Bonds Issued | 51,385,000.00 | 57,475,000.00 | 63,315,000.00 |
| Notes Issued | 5,625,000.00 | 5,625,000.00 | 6,250,000.00 |
| | $ 1,068,175,104.04 | $ 969,454,038.53 | $ 1,014,211,583.73 |

***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 0.565%:

| | Gross Debt | Deductions | Net Debt |
|---|---|---|---|
| General Debt | $ 1,068,175,104.04 | $ 604,280,000.00 | $ 463,895,104.04 |

## 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 | $ 468,345,000.00 |
| Bonds and Loans Issued and Authorized but Not Issued by the Essex County Improvement Authority | 7,940,000.00 |
| Capital Projects for the County College - Chapter 12 State Aid | 11,655,000.00 |
| Pension Refunding Bonds | 53,425,000.00 |
| Bonds and Notes Issued by Essex County Utilities Authority | 57,010,000.00 |
| Other Deductions: | |
| Open Space Trust | 5,905,000.00 |
| | $ 604,280,000.00 |

Net Debt, $463,895,104.04 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, $82,106,410,265.67 equals 0.565%.

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

| | |
|---|---|
| Borrowing Power - 2% of Equalized Valuation Basis | $ 1,642,128,205.31 |
| Net Debt Net Debt | 463,895,104.04 |
| Remaining Borrowing Power | $ 1,178,233,101.27 |

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, 2015, the County's long-term debt is as follows:

***General Obligation Bonds***

| | |
|---|---|
| $60,250,000, 2010A Bonds due in annual installments of $265,000 to $15,200,000 through August 2025, interest at 5.00%. | $ 46,725,000.00 |
| $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%. | 19,315,000.00 |
| $23,560,000, 2015A Bonds due in annual installments of $1,610,000 to $2,600,000 through September 2027, interest at 2.00% to 5.00%. | 23,560,000.00 |
| | $ 127,150,000.00 |

**County College and Vocational School Bonds**

| | |
|---|---|
| $4,000,000, 2004 Bonds due in annual installments of $310,000 to $350,000 through October 2019, interest at 3.625% to 4.00%. | $ 1,315,000.00 |
| $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%. | 7,955,000.00 |
| $9,000,000, 2008A County College Bonds due in annual installments of $590,000 to $780,000 through March 2023, interest at 3.50% to 5.00%. | 5,455,000.00 |
| $9,000,000, 2008B County College Bonds due in annual installments of $590,000 to $780,000 through March 2023, interest at 3.50% to 5.00%. | 5,455,000.00 |
| $3,200,000, 2010 Vocational School Bonds due in annual installments of $195,000 to $265,000 through August 2025, interest at 5.00%. | 2,270,000.00 |
| $15,576,500, 2010C County Bonds due in annual installments of $95,000 to $2,550,000 through August 2025, interest at 5.00%. | 11,940,000.00 |
| $1,176,500, 2010D County College Bonds due in annual installments of $70,000 to $100,000 through August 2025, interest at 5.00%. | 840,000.00 |

*8. COUNTY DEBT (Continued)*

**County College and Vocational School Bonds**

| | |
|---|---|
| $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%. | 875,000.00 |
| $1,250,000, 2012B County College Bonds due in annual installments of $125,000 through September 2022, interest at 2.00% to 4.00%. | 875,000.00 |
| $4,000,000, 2013A County Vocational School Bonds due in annual installments of $220,000 to $345,000 through September 2028, interest at 3.00% to 4.00%. | 3,565,000.00 |
| $750,000, 2013B County College Bonds due in annual installments of $75,000 through September 2023, interest at 3.00% to 3.25%. | 600,000.00 |
| $750,000, 2013C County College Bonds due in annual installments of $75,000 through September 2023, interest at 3.00% to 3.25%. | 600,000.00 |
| $2,100,000, 2014B Vocational School Bonds due in annual installments of $110,000 to $220,000 through September 2029, interest at 1.50% to 3.00%. | 1,990,000.00 |
| $2,500,000, 2014C County College Bonds due in annual installments of $250,000 through September 2024, interest at 1.50% to 3.00%. | 2,250,000.00 |
| $2,500,000, 2014D County College Bonds due in annual installments of $250,000 through September 2024, interest at 1.50% to 3.00%. | 2,250,000.00 |
| $55,000,000, 2015B Vocational School Bonds due in annual installments of $1,280,000 to $2,550,000 through September 2045, interest at 2.00% to 5.00%. | 55,000,000.00 |
| | $ 111,835,000.00 |

## 8. COUNTY DEBT (Continued)

***Refunding Bonds***

| | |
|---|---|
| $42,540,000, 1989A Bonds due in annual installments 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 $840,000 to $6,625,000 through April 2033, interest at 4.75% to 4.95%. The Bonds are not subject to optional redemption. | 53,425,000.00 |
| $80,100,000, 2005 Bonds due in annual installments of $4,110,000 through June 2016, interest at 5.00%. | 4,110,000.00 |
| $32,635,000, 2008C Bonds due in annual installments of $3,710,000 to $3,880,000 through December 2017, interest at 6.00%. | 7,590,000.00 |
| $10,495,000, 2011B Bonds due in annual installments of $45,000 to $2,235,000 through June 2017, interest at 4.00%. | 2,280,000.00 |
| $980,000, 2011C Bonds due in annual installments of $160,000 through June 2017, interest at 4.00%. | 320,000.00 |
| $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 |
| $1,015,000, 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 |
| | $ 111,475,000.00 |

8. *COUNTY DEBT (Continued)*

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

| Year | General Serial Bonds Principal | General Serial Bonds Interest | Refunding Bonds Principal | Refunding Bonds Interest | ECIA Loan Program Principal | ECIA Loan Program Interest (1) | Total |
|---|---|---|---|---|---|---|---|
| 2016 | $ 14,140,000.00 | $ 8,494,659.92 | $ 19,375,000.00 | $ 5,957,757.79 | $ 1,315,500.00 | $ 238,292.50 | $ 49,521,210.21 |
| 2017 | 14,295,000.00 | 8,101,998.78 | 13,835,000.00 | 6,602,016.25 | 1,168,000.00 | 229,000.00 | 44,231,015.03 |
| 2018 | 16,630,000.00 | 7,532,530.78 | 10,125,000.00 | 5,945,422.50 | 1,168,000.00 | 229,000.00 | 41,629,953.28 |
| 2019 | 11,960,000.00 | 6,833,367.52 | 15,505,000.00 | 5,508,353.75 | 1,168,000.00 | 182,000.00 | 41,156,721.27 |
| 2020 | 11,465,000.00 | 6,303,017.52 | 7,080,000.00 | 4,421,953.75 | 635,000.00 | 135,000.00 | 30,039,971.27 |
| 2021 | 5,720,000.00 | 5,779,367.52 | 12,880,000.00 | 3,967,897.50 | 635,000.00 | 135,000.00 | 29,117,265.02 |
| 2022 | 5,840,000.00 | 5,565,017.52 | 12,370,000.00 | 3,394,747.50 | 635,000.00 | 135,000.00 | 27,939,765.02 |
| 2023 | 9,605,000.00 | 5,345,755.00 | 21,485,000.00 | 2,593,310.00 | 635,000.00 | 135,000.00 | 39,799,065.00 |
| 2024 | 26,910,000.00 | 4,910,370.00 | 2,505,000.00 | 2,002,175.00 | 635,000.00 | 135,000.00 | 37,097,545.00 |
| 2025 | 26,400,000.00 | 3,412,032.50 | 2,875,000.00 | 1,872,042.50 | 635,000.00 | 67,500.00 | 35,261,575.00 |
| 2026 | 5,500,000.00 | 1,885,200.00 | 2,795,000.00 | 1,733,118.75 | | | 11,913,318.75 |
| 2027 | 5,665,000.00 | 1,652,975.00 | 3,215,000.00 | 1,584,371.25 | | | 12,117,346.25 |
| 2028 | 3,625,000.00 | 1,479,725.00 | 3,670,000.00 | 1,413,967.50 | | | 10,188,692.50 |
| 2029 | 3,380,000.00 | 1,367,525.00 | 4,165,000.00 | 1,220,051.25 | | | 10,132,576.25 |
| 2030 | 1,690,000.00 | 1,266,125.00 | 4,710,000.00 | 1,000,395.00 | | | 8,666,520.00 |
| 2031 | 1,745,000.00 | 1,215,425.00 | 5,295,000.00 | 752,771.25 | | | 9,008,196.25 |
| 2032 | 1,800,000.00 | 1,158,712.50 | 5,935,000.00 | 474,828.75 | | | 9,368,541.25 |
| 2033 | 1,860,000.00 | 1,100,212.50 | 6,625,000.00 | 163,968.75 | | | 9,749,181.25 |
| 2034 | 1,930,000.00 | 1,037,437.50 | | | | | 2,967,437.50 |
| 2035 | 1,995,000.00 | 972,300.00 | | | | | 2,967,300.00 |
| 2036 | 2,065,000.00 | 902,475.00 | | | | | 2,967,475.00 |
| 2037 | 2,145,000.00 | 830,200.00 | | | | | 2,975,200.00 |
| 2038 | 2,230,000.00 | 744,400.00 | | | | | 2,974,400.00 |
| 2039 | 2,340,000.00 | 655,200.00 | | | | | 2,995,200.00 |
| 2040 | 2,340,000.00 | 561,600.00 | | | | | 2,901,600.00 |
| 2041 | 2,340,000.00 | 468,000.00 | | | | | 2,808,000.00 |
| 2042 | 2,340,000.00 | 374,400.00 | | | | | 2,714,400.00 |
| 2043 | 2,340,000.00 | 280,800.00 | | | | | 2,620,800.00 |
| 2044 | 2,340,000.00 | 187,200.00 | | | | | 2,527,200.00 |
| 2045 | 2,340,000.00 | 93,600.00 | | | | | 2,433,600.00 |
| | $ 194,975,000.00 | $ 80,511,629.56 | $ 154,445,000.00 | $ 50,609,149.04 | $ 8,629,500.00 | $ 1,620,792.50 | $ 490,791,071.10 |

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

The above schedule of Annual Debt Service has been adjusted for a 2016 Refunding Bond Issue as described in Note 17.

## 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, 2015:

***Loan 1:***

***Verona Lake Dam Restoration***

| Year | Total | Principal | Interest |
|---|---|---|---|
| 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 |
| | $ 416,119.11 | $ 366,570.25 | $ 49,548.86 |

8. *COUNTY DEBT (Continued)*

*New Jersey Department of Environmental Protection (Continued)*

*Loan 2:*

*Diamond Mill Dam Restoration*

| Year | Total | Principal | Interest |
|---|---|---|---|
| 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 |
| | $ 486,305.76 | $ 408,616.05 | $ 77,689.71 |

*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, 2015:

| Description | Date of Loan | Amount of Original Loan | Maturities of Loans Outstanding Dec. 31, 2015 Date | Amount | Interest Rate | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|
| Essex County Improvement Authority - General Improvements | 09-18-96 | $ 2,950,000.00 | 07-01-2016 | $ 147,500.00 | 6.30% (1) | $ 147,500.00 |
| Essex County Improvement Authority - General Improvements | 06-03-10 | 4,275,000.00 | 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 | * | 2,850,000.00 |
| Essex County Improvement Authority - General Improvements | 06-20-14 | 2,665,000.00 | 06-01-2016 | 533,000.00 | * | |
| | | | 06-01-2017 | 533,000.00 | * | |
| | | | 06-01-2018 | 533,000.00 | * | |
| | | | 06-01-2019 | 533,000.00 | * | 2,132,000.00 |
| Essex County Improvement Authority - General Improvements | 06-24-15 | 3,500,000.00 | 06-01-2016/2025 | 350,000.00 | 10.00% (1) | 3,500,000.00 |
| | | | | | | $ 8,629,500.00 |

(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, 2015 |
|---|---|---|---|---|
| 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 | 4,120,000.00 |
| General Obligation Lease Revenue Bonds, (Social Services Facilities Project) (Noncallable) | 9-01-98 | 9-01-27 | 5,000,000.00 | 3,105,000.00 |
| General Obligation Guaranteed Revenue Bonds, Series 1998A (New Jersey Performing Arts Center) | 12-01-98 | 10-01-18 | 5,000,000.00 | 1,095,000.00 |
| 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 | 1,325,000.00 |
| 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 | 25,120,000.00 |
| Project Consolidation Revenue Bonds, 2005 | 8-24-05 | 12-15-27 | 11,515,000.00 | 7,780,000.00 |
| General Obligation Lease Revenue Refunding Bonds | 10-01-05 | 10-01-29 | 14,420,000.00 | 10,145,000.00 |

## 8. COUNTY DEBT (Continued)

### Lease Revenue Bonds (Continued)

| Purpose | Date of Issue | Expiration Date | Principal Amount | Amount Outstanding Dec. 31, 2015 |
|---|---|---|---|---|
| Project Consolidation Revenue Bonds, Series 2007 | 3-15-07 | 12-15-23 | $ 235,845,000.00 | $ 229,580,000.00 |
| General Obligation Lease Revenue Refunding Bonds | 10-10-12 | 10-01-17 | 10,510,000.00 | 7,065,000.00 |
| Project Consolidation Revenue Bonds, Series 2013 | 12-18-13 | 12-15-20 | 52,540,000.00 | 33,230,000.00 |
| Project Consolidation Revenue Bonds, Series 2014 | 10-01-14 | 10-01-22 | 58,255,000.00 | 51,040,000.00 |
| | | | $ 648,240,000.00 | $ 468,345,000.00 |

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 |
|---|---|---|---|
| 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 |
| | $ 622,531,597.24 | $ 468,345,000.00 | $ 154,186,597.24 |

***Bond Anticipation Notes***

Outstanding Bond Anticipation Notes are summarized as follows:

| | Interest Rate | Amount |
|---|---|---|
| General Capital | 2.00% | $ 65,790,000.00 |

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

| Original Notes Issued | Installments Due | Funding Required as of May 1 |
|---|---|---|
| 2013 | 2016 - 2023 | 2024 |
| 2014 | 2017 - 2024 | 2025 |
| 2015 | 2018 - 2025 | 2026 |

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, 2015 | Balance Dec. 31, 2014 |
|---|---|---|
| General Capital Fund | $ 109,225,417.74 | $ 25,268,952.14 |

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, 2015 |
|---|---|---|---|---|---|---|
| Airport Revenue and Refunding Bonds, Series 2007 | 9-26-07 | 11-01-32 | $ 8,590,000.00 | $325,000.00 to $470,000.00 | 4.00 - 5.00 | $ 6,305,000.00 |
| Airport Refunding Revenue Bonds, Series 2014 | 10-01-14 | 10-01-21 | 1,880,000.00 | $250,000.00 to $295,000.00 | 2.00 - 3.00 | 1,635,000.00 |
| | | | $ 10,470,000.00 | | | $ 7,940,000.00 |

The County is required to pay the Debt Service on the above Airport Revenue and Refunding 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%. | $ 8,400,000.00 |
| $12,030,000, 2006 Series B Refunding Revenue Bonds due in annual installments of $805,000 to $1,175,000 through October 2022, interest at 5.27% to 5.58%. | 7,010,000.00 |
| $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%. | 35,975,000.00 |
| | 51,385,000.00 |

**Notes**

| | |
|---|---|
| $5,625,000 Water System Project Notes (Series 2014) due November 6, 2016, interest at 3.00%. | 5,625,000.00 |
| | $ 57,010,000.00 |

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, 2015, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| Current Fund | $ 9,417,323.78 | $ |
| Federal and State Grant Fund | | 9,396,780.12 |
| Pension Trust Fund | | 43.28 |
| Other Trust Fund | | 20,500.38 |
| | $ 9,417,323.78 | $ 9,417,323.78 |

## 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.

The summary below presents the required disclosures for the 2015 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, 2015* | $ 495,279,483.00 |
| *Normal Cost* | $ 13,199,718.00 |
| *Employer Contribution* | $ 21,488,914.00 |
| *Annual OPEB Cost:* | |
| Annual Required Contribution | $ 44,967,860.00 |
| Interest on Net OPEB Obligation | 12,700,872.00 |
| Adjustment to Annual Required Contribution | (16,125,967.00) |
| Total Annual OPEB Cost | $ 41,542,765.00 |
| *Net OPEB Obligation:* | |
| Net OPEB Obligations as of January 1, 2015 | $ 254,017,444.00 |
| Annual OPEB Cost | 41,542,765.00 |
| Annual Employer Contribution | (21,488,914.00) |
| Net OPEB Obligations December 31, 2015 (Estimated) | $ 274,071,295.00 |

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

***Other Information***

| | |
|---|---|
| *Active Participants* | 3,088 |
| *Inactive Participants* | 1,831 |
| *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, 2015 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 2015 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, 2015.

## 12. *RISK MANAGEMENT (Continued)*

Activity for the Workers' Compensation Trust Fund for the year 2015 is detailed as follows:

| | | |
|---|---|---|
| Balance December 31, 2014 | | $ 79,330.43 |
| Increases: | | |
| Budget Appropriation | $ 1,610,938.26 | |
| Other | 525,189.74 | |
| | | 2,136,128.00 |
| | | 2,215,458.43 |
| Decreases: | | |
| Claims | 1,999,313.94 | |
| Management Fees | 99,075.00 | |
| | | 2,098,388.94 |
| Balance December 31, 2015 | | $ 117,069.49 |

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, 2015 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, 2015 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, 2015 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, 2015 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2015.

## 13. CONTINGENT LIABILITIES

### a. Compensated Absences

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

Vacation:

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

Sick Time:

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

Compensatory Time:

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

Personal Days:

Unused personal days are also granted on a prorated basis.

It is estimated that the sum of $12,918,492.00 computed internally at 2015 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2015 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.

### 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, 2015 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<br>99-0120<br>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<br>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, 2015.

## 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. *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").

## 17. *SUBSEQUENT EVENTS*

The County of Essex has evaluated subsequent events that occurred after the balance sheet date, but before June 30, 2016, and it was determined that the following item requires disclosure:

On May 12, 2016 the County of Essex issued Refunding Bonds in the sum of $42,970,000.00 at variable interest rates.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

| | Ref. | Regular Fund | | Federal and State Grant Fund | |
|---|---|---|---|---|---|
| Balance December 31, 2014 | A | | $ 123,489,471.35 | | $ |
| Increased by Receipts: | | | | | |
| Petty Cash Funds | A-6 | $ 11,800.00 | | $ | |
| Taxes Receivable | A-8 | 414,913,968.14 | | | |
| Revenue Accounts Receivable | A-10 | 295,602,458.53 | | | |
| Interfunds Receivable | A-11 | 2,235,232.02 | | 370,001.00 | |
| Due to State of New Jersey | A-16 | 39,977,349.22 | | | |
| Interfunds Payable | A-17 | | | 543,155.91 | |
| Performance Bonds | A-18 | 994,119.86 | | | |
| Miscellaneous Reserves | A-19 | 5,571.59 | | | |
| Federal and State Grants Receivable | A-20 | | | 61,961,963.95 | |
| County of Essex Matching Grant Funds | A-21 | | | 154,448.00 | |
| Federal and State Grant Funds - Unappropriated | A-22 | | | 809,340.72 | |
| | | | 753,740,499.36 | | 63,838,909.58 |
| | | | 877,229,970.71 | | 63,838,909.58 |
| Decreased by Disbursements: | | | | | |
| Prior Years' Revenue Refunds | A-1 | 70,529.13 | | | |
| Budget Appropriations | A-3 | 681,157,040.61 | | | |
| Petty Cash Funds | A-6 | 11,800.00 | | | |
| Interfunds Receivable | A-11 | 587,052.19 | | | |
| Appropriation Reserves | A-13 | 22,038,337.47 | | | |
| Accounts Payable | A-14 | 10,444,916.09 | | | |
| Due to State of New Jersey | A-16 | 39,977,349.22 | | 460,808.01 | |
| Interfunds Payable | A-17 | 3,776,105.31 | | | |
| Performance Bonds | A-18 | 901,751.59 | | | |
| Federal and State Grant Appropriations | A-21 | | | 63,378,101.57 | |
| | | | 758,964,881.61 | | 63,838,909.58 |
| Balance December 31, 2015 | A | | $ 118,265,089.10 | | $ - |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2015

A-5

| | Total | Checking Accounts | Money Market Funds |
|---|---|---|---|
| Balance per Statements: | | | |
| Bank of America: | | | |
| Account #0001-4070-7457 | $ 4,644,322.27 | $ 4,644,322.27 | $ |
| City National Bank of NJ: | | | |
| Account #1426869 | 48,015.05 | | 48,015.05 |
| Account #1507753 | 15,160.69 | | 15,160.69 |
| Garden State Community Bank: | | | |
| Account #107000143 | 69,724.64 | 69,724.64 | |
| Account #107000151 | 432.88 | 432.88 | |
| Investors Bank: | | | |
| Account #0070990972 | 104,245.02 | 104,245.02 | |
| PNC Bank: | | | |
| Account #81-0110-5799 | 3,500,033.56 | 3,500,033.56 | |
| Account #80-0976-4783 | 41,995,443.13 | 41,995,443.13 | |
| The Provident Bank: | | | |
| Account #833391360 | 23,958.00 | | 23,958.00 |
| Account #605804485 | 3,914,541.31 | 3,914,541.31 | |
| Account #833391295 | 0.16 | | 0.16 |
| TD Bank, NA: | | | |
| Account #3451012626 | 60,369,608.57 | 60,369,608.57 | |
| Account #4256686200 | 15,211,015.49 | 15,211,015.49 | |
| Account #4256686218 | 1,433,500.12 | 1,433,500.12 | |
| Account #03-7679082 | 290,624.39 | 290,624.39 | |
| Valley National Bank: | | | |
| Account #91102723 | 387,659.89 | 387,659.89 | |
| Wells Fargo: | | | |
| Account #2110000102265 | 2,117.53 | 2,117.53 | |
| | 132,010,402.70 | 131,923,268.80 | 87,133.90 |
| Plus: Deposits-in-Transit | 2,889,438.80 | 2,889,438.80 | |
| Transfers-in-Transit | 2,564,568.58 | 2,564,568.58 | |
| Other Adjustments | 149,757.37 | 149,757.37 | |
| | 137,614,167.45 | 137,527,033.55 | 87,133.90 |
| Less: Outstanding Checks | 16,687,701.11 | 16,687,701.11 | |
| Outstanding Transfers | 2,618,066.46 | 2,618,066.46 | |
| Other Adjustments | 43,310.78 | 43,305.04 | 5.74 |
| | 19,349,078.35 | 19,349,072.61 | 5.74 |
| | $118,265,089.10 | $118,177,960.94 | $87,128.16 |

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, 2014 | Balance Dec. 31, 2015 |
|---|---|---|
| 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, 2014 | 2015 Levy | Added and Omitted Taxes Per Chapter 397, P.L. 1941 | Collections | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| Township of Belleville | $ 12,876.14 | $ 14,001,814.13 | $ 5,424.12 | $ 14,014,690.27 | $ 5,424.12 |
| Township of Bloomfield | 23,598.17 | 21,629,921.76 | 86,491.54 | 21,653,519.93 | 86,491.54 |
| Borough of Caldwell | 7,758.20 | 5,378,392.98 | 1,524.32 | 5,386,151.18 | 1,524.32 |
| Township of Cedar Grove | 15,838.37 | 11,264,710.16 | 45,484.92 | 11,280,548.53 | 45,484.92 |
| City of East Orange | 13,450.76 | 13,648,261.72 | 47,715.32 | 13,661,712.48 | 47,715.32 |
| Borough of Essex Fells | 10,758.82 | 3,808,306.12 | 1,557.10 | 3,819,064.94 | 1,557.10 |
| Township of Fairfield | 31,331.73 | 13,091,452.72 | 30,893.77 | 13,122,784.45 | 30,893.77 |
| Borough of Glen Ridge | 13,283.59 | 7,631,353.22 | 10,301.02 | 7,644,636.81 | 10,301.02 |
| Township of Irvington | 2,881.90 | 10,903,790.32 | 18,944.19 | 10,906,672.22 | 18,944.19 |
| Township of Livingston | 157,204.57 | 38,159,519.50 | 342,697.59 | 38,316,724.07 | 342,697.59 |
| Township of Maplewood | 26,727.54 | 17,257,678.54 | 35,498.75 | 17,284,406.08 | 35,498.75 |
| Township of Millburn | 418,397.64 | 47,083,800.30 | 241,601.92 | 47,502,197.94 | 241,601.92 |
| Township of Montclair | 78,863.50 | 33,950,630.60 | 74,587.84 | 34,029,494.10 | 74,587.84 |
| City of Newark | 506,143.23 | 68,335,710.96 | 525,121.02 | 68,841,854.19 | 525,121.02 |
| Borough of North Caldwell | 57,923.71 | 8,495,491.20 | 48,567.27 | 8,553,414.91 | 48,567.27 |
| Township of Nutley | 46,765.26 | 18,006,474.48 | 44,395.20 | 18,053,239.74 | 44,395.20 |
| City of Orange Township | 9,155.86 | 7,120,416.86 | 14,530.81 | 7,129,572.72 | 14,530.81 |
| Borough of Roseland | 63,566.82 | 9,226,911.64 | 40,510.74 | 9,290,478.46 | 40,510.74 |
| Township of South Orange Village | 15,408.40 | 12,880,710.10 | 20,145.97 | 12,896,118.50 | 20,145.97 |
| Township of Verona | 22,459.58 | 11,258,840.32 | 50,960.42 | 11,281,299.90 | 50,960.42 |
| Township of West Caldwell | 78,049.76 | 11,019,467.54 | 46,633.58 | 11,097,517.30 | 46,633.58 |
| Township of West Orange | 52,522.58 | 29,095,346.84 | 23,497.42 | 29,147,869.42 | 23,497.42 |
| | $ 1,664,966.13 | $ 413,249,002.01 | $ 1,757,084.83 | $ 414,913,968.14 | $ 1,757,084.83 |
| Reference | A | Reserve | Reserve | A-4,Below | A |

| | Ref. | |
|---|---|---|
| Added and Omitted Taxes: | | |
| Budget Revenue | A-2 | $ 1,664,966.13 |
| County Purpose Tax | A-2 | 413,249,002.01 |
| | Above | $ 414,913,968.14 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-9

| | Ref. | |
|---|---|---|
| Balance December 31, 2014 | A | $17,318.54 |
| Decreased by: | | |
| Disbursements | Reserve | 7,055.00 |
| Balance December 31, 2015 | A | $10,263.54 |

Analysis of Balance

| | Account Number | |
|---|---|---|
| Administrative Office of the Courts: | | |
| Prosecutor's Office | 28400 | $ 5,313.59 |
| Prosecutor's Office | 28325 | 2,811.50 |
| Office of County Counsel | 28300 | 2,138.45 |
| | | $10,263.54 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #1

| | Ref. | Balance Dec. 31, 2014 | Accruals | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|
| Local Revenue: | | | | | | |
| County Clerk | A-2 | $ 1,740.00 | $ 234,228.25 | $ 219,579.00 | $ | $ 16,389.25 |
| Register of Deeds | A-2 | 1,514,235.28 | 12,009,196.34 | 7,230,297.73 | | 6,293,133.89 |
| County Surrogate | A-2 | 54,274.81 | 531,011.39 | 534,578.43 | | 50,707.77 |
| County Sheriff | A-2 | | 1,623,424.54 | 1,623,424.54 | | |
| Essex County Parks | A-2 | 418,257.89 | 13,443,870.36 | 13,862,128.25 | | |
| Interest on Investments and Deposits | A-2 | | 27,659.99 | 27,659.99 | | |
| Hospital Center: | | | | | | |
| State Share of Costs (Medicare/Medicaid) | A-2 | 366,510.66 | 3,609,634.99 | 3,587,373.36 | | 388,772.29 |
| Other Revenue (Mental Hospital) | A-2 | | 326,278.77 | 271,329.31 | | 54,949.46 |
| Division of Roads and Bridges: | | | | | | |
| Road Openings | A-2 | | 183,300.00 | 183,300.00 | | |
| Essex County Youth House | A-2 | | 183,374.93 | 181,848.54 | | 1,526.39 |
| Vending Machine Commissions | A-2 | 5,814.92 | 120,464.36 | 126,279.28 | | |
| Essex County Division of Welfare: | | | | | | |
| Medicaid Processing | A-2 | | 845,000.00 | 845,000.00 | | |
| State and Federal Participation | A-2 | | 46,599,156.27 | 46,446,570.27 | | 152,586.00 |
| Miscellaneous | A-2 | | 15,001,333.95 | 15,000,000.00 | | 1,333.95 |
| Rents - County Property | A-2 | 109,198.02 | 1,868,513.46 | 1,972,642.98 | | 5,068.50 |
| Motor Vehicle Fines | A-2 | 145,477.30 | 4,445,960.65 | 4,304,024.45 | | 287,413.50 |
| Grants - Indirect Cost/Fringe Benefits | A-2 | | 7,755,407.75 | 7,755,407.75 | | |
| Forfeited Recognizances | A-2 | | 355,075.00 | 355,075.00 | | |
| Telephone Commissions | A-2 | | 788,062.36 | 786,535.97 | | 1,526.39 |
| Title IV-D Child Enforcement Program | A-2 | | 1,477,207.37 | 1,477,207.37 | | |
| ECIA Parking | A-2 | | 364,584.92 | 364,584.92 | | |
| School Board Elections | A-2 | | 300,287.83 | 300,287.83 | | |
| CTP Debt Service Reimbursement | A-2 | | 755,559.22 | 755,559.22 | | |
| Delaney Hall Drug Treatment Program | A-2 | | 20,000,000.00 | 20,000,000.00 | | |
| Reimbursement for School Board Elections | A-2 | | 585,250.00 | 585,250.00 | | |
| Open Space Debt Service Offset | A-2 | | 1,296,213.63 | 1,296,213.63 | | |
| State Assumption Prosecutor | A-2 | | 1,811,000.00 | 1,811,000.00 | | |
| Federal Inmate Housing | A-2 | | 28,022,719.47 | 28,022,719.47 | | |
| Passaic County Youth Detention Agreement | A-2 | | 3,508,750.83 | 3,508,750.83 | | |
| Build America Bond Interest Subsidy | A-2 | | 907,233.76 | 907,233.76 | | |
| Inmate Co-Pay | A-2 | 64,582.55 | 190,351.22 | 254,933.77 | | |
| Health Benefits Co-Pay | A-2 | | 631,941.75 | 631,941.75 | | |
| Locked Unit East Orange General Hospital | A-2 | 12,730.00 | 140,365.00 | 153,095.00 | | |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #2

| | Ref. | Balance Dec. 31, 2014 | Accruals | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|
| State Aid: | | | | | | |
| Franchise Taxes on Life Insurance Companies | A-2 | $ | $ 5,987,953.03 | $ 5,987,953.03 | $ | $ |
| Essex County Vocational School - Debt Service Aid | A-2 | | 513,242.00 | 513,242.00 | | |
| State of New Jersey - Reimbursement for Confinement of Prisoners | A-2 | | 4,530,501.56 | 4,530,501.56 | | |
| SFEA Funds - Youth Detention | A-2 | | 520,000.00 | 520,000.00 | | |
| Social and Welfare Services: | | | | | | |
| Division of Youth and Family Services | A-2 | | 14,934,948.00 | 14,934,948.00 | | |
| Supplemental Social Security Income | A-2 | | 2,506,707.00 | 2,506,707.00 | | |
| Psychiatric Facilities (C. 73, P. L. 1990): | | | | | | |
| Maintenance of Patients in State Institutions for Mental Diseases | A-2 | | 9,143,822.00 | 9,143,822.00 | | |
| Maintenance of Patients in State Institutions for Mentally Retarded | A-2 | | 38,807,828.00 | 38,807,828.00 | | |
| State Patients in County Psychiatric Hospitals | A-2 | | 44,366,411.92 | 44,366,411.92 | | |
| Reimbursement Piscataway Community Mental Health Center | A-2 | | 20,572.00 | 20,572.00 | | |
| Other Items: | | | | | | |
| Chapter XII Reimbursement | A-2 | | 2,020,482.08 | 2,020,482.08 | | |
| Revised Fees (P.L. 2001, C. 370): | | | | | | |
| Surrogate | A-2 | | 221,897.00 | 221,897.00 | | |
| Register | A-2 | | 1,547,890.65 | 1,547,890.65 | | |
| Sheriff | A-2 | | 1,156,337.93 | 1,156,337.93 | | |
| Local Law Enforcement Assistance Component | A-2 | | 2,000,000.00 | 2,000,000.00 | | |
| | | 2,692,821.43 | 298,221,011.53 | 293,660,425.57 | | 7,253,407.39 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #3

| | Ref. | Balance Dec. 31, 2014 | Accruals | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|
| Miscellaneous Revenues Not Anticipated | | | | | | |
| Elsewhere in the Budget: | | | | | | |
| Interlocal Service Agreements: | | | | | | |
| Essex County Utilities Authority: | | | | | | |
| Indirect Costs | | $ 214,332.87 | $ 222,918.09 | $ | $ 932.00 | $ 436,318.96 |
| Host Fees | | 101,524.75 | 232,226.60 | 231,319.56 | | 102,431.79 |
| Public Work Fees | | | 33,800.00 | 33,800.00 | | |
| Municipal Reimbursements - Street Lighting | | 78,987.12 | 7,674.04 | 9,455.60 | | 77,205.56 |
| Commissioner of Registration and Superintendent of Elections | | | 445.00 | 445.00 | | |
| Planning Board | | | 136,044.00 | 136,044.00 | | |
| Weights and Measures Fines | | | 321,292.00 | 321,292.00 | | |
| Court Fines and Ordinances | | | 5,920.50 | 5,920.50 | | |
| Prosecutor's Office | | | 1,930.87 | 1,930.87 | | |
| Correction Facility: | | | | | | |
| Locker Room Fees | | | 6,293.48 | 6,293.48 | | |
| 5% County Fee on Pilot Agreements - N.J.S.A. 40A:20-12 | | 30,940.00 | 85,342.24 | 116,282.24 | | |
| Gloucester County Inmate Housing | | | 292,984.00 | 292,984.00 | | |
| Outside Employment of Off-Duty Sheriff's Officers: | | | | | | |
| Administrative Fees | | | 236,264.42 | 236,264.42 | | |
| | | 425,784.74 | 1,583,135.24 | 1,392,031.67 | 932.00 | 615,956.31 |
| Other Miscellaneous | | | 2,690,732.11 | 2,690,732.11 | | |
| | A-2a | 425,784.74 | 4,273,867.35 | 4,082,763.78 | 932.00 | 615,956.31 |
| | | $ 3,118,606.17 | $ 302,494,878.88 | $ 297,743,189.35 | $ 932.00 | $ 7,869,363.70 |
| | 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 | $295,602,458.53 |
| Interfunds Receivable | A-11 | 28,142.28 |
| Prepaid Revenue Applied | A-15 | 1,969,164.00 |
| Miscellaneous Reserves Applied | A-19 | 143,424.54 |
| | Sheet #3 | $297,743,189.35 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE

A-11

| | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 |
|---|---|---|---|---|
| Regular Fund | | | | |
| Federal and State Grant Fund | $8,440,313.39 | $1,034,459.18 | $ 77,992.45 | $9,396,780.12 |
| Other Trust Fund | | 20,500.38 | | 20,500.38 |
| Pension Trust Fund | 383.40 | 450.15 | 790.27 | 43.28 |
| General Capital Fund | | 2,234,441.75 | 2,234,441.75 | |
| | 8,440,696.79 | 3,289,851.46 | 2,313,224.47 | 9,417,323.78 |
| Federal and State Grant Fund | | | | |
| Current Fund | | 447,993.45 | 447,993.45 | |
| | $8,440,696.79 | $3,737,844.91 | $2,761,217.92 | $9,417,323.78 |
| | A | Below | Below | A |

| | Ref. | | |
|---|---|---|---|
| Regular Fund: | | | |
| Advances | | $ 543,155.91 | $ |
| Grant Expenditures Paid by Current Fund in Error | | 43,896.28 | |
| | A-4 | 587,052.19 | |
| General Capital Fund Balance | A-2 | 2,227,250.00 | |
| Grant Reserves Cancelled | A-1 | 447,406.99 | |
| Current Fund Revenue Deposited to Other Trust Fund in Error | A-10 | 20,500.38 | |
| Interest Earned on Investments | A-10 | 7,641.90 | |
| Settlements | A-4 | | 2,235,232.02 |
| Transfers from Interfunds Payable | A-17 | | 77,992.45 |
| Federal and State Grant Fund: | | | |
| Transfers from Interfunds Payable | A-17 | | 77,992.45 |
| Settlements | A-4 | | 370,001.00 |
| Prior Year Grant Funds Deposited to Current Fund in Error | A-20 | 370,001.00 | |
| Federal and State Grants Receivable Cancelled | A-20 | 77,992.45 | |
| | Above | $3,737,844.91 | $2,761,217.92 |

| Analysis of Net Interfund Charge to Operations | | |
|---|---|---|
| Balance December 31, 2015 | Above | $9,417,323.78 |
| Balance December 31, 2014 | Above | 8,440,696.79 |
| Net Charge to Operations | A-1 | $ 976,626.99 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEFERRED CHARGES

A-12

| | | Increase | Balance Dec. 31, 2015 |
|---|---|---|---|
| Emergency Authorization 40A:4-46: Down Payment on Improvements | | $380,000.00 | $380,000.00 |
| | Reference | A-1,3 | A |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #1

| Appropriations | Balance Dec. 31, 2014 Encumbered | Balance Dec. 31, 2014 Unencumbered | Balance After Transfers | Expended Cash Disbursed | Expended Accounts Payable | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|
| GENERAL GOVERNMENT | | | | | | |
| Office of the County Executive: | | | | | | |
| Salaries and Wages | $ | $ 34,088.60 | $ 34,088.60 | $ | $ | $ 34,088.60 |
| Other Expenses | 4,908.01 | 19,775.41 | 24,683.42 | 9,374.66 | 216.75 | 15,092.01 |
| Office of the County Administrator: | | | | | | |
| Salaries and Wages | | 36,250.80 | 36,250.80 | | | 36,250.80 |
| Other Expenses | 1,077.69 | 418.47 | 1,496.16 | 1,077.69 | | 418.47 |
| County Legislative Office: | | | | | | |
| Board of Chosen Freeholders: | | | | | | |
| Salaries and Wages | | 11,186.37 | 11,186.37 | | | 11,186.37 |
| Other Expenses | 27,966.40 | 26,574.35 | 54,540.75 | 6,651.40 | 21,315.00 | 26,574.35 |
| Clerk and Other Legislative Functions: | | | | | | |
| Salaries and Wages | | 32,345.46 | 32,345.46 | | | 32,345.46 |
| Other Expenses | 45,916.54 | 24,203.14 | 70,119.68 | 27,433.60 | 8,416.64 | 34,269.44 |
| County Audit: | | | | | | |
| Other Expenses | 348,500.00 | | 348,500.00 | 296,225.00 | 52,275.00 | |
| Administration and Finance: | | | | | | |
| Office of the Director: | | | | | | |
| Salaries and Wages | | 5.06 | 5.06 | | | 5.06 |
| Office of Accounts and Control: | | | | | | |
| Salaries and Wages | | 31,140.88 | 31,140.88 | | | 31,140.88 |
| Other Expenses | 3,126.00 | 11,178.98 | 14,304.98 | 3,126.00 | | 11,178.98 |
| Office of Management and Budget: | | | | | | |
| Salaries and Wages | | 59,723.38 | 59,723.38 | | | 59,723.38 |
| Other Expenses | 653.99 | 1,195.19 | 1,849.18 | 653.99 | | 1,195.19 |
| Office of Data Processing: | | | | | | |
| Other Expenses | 4,909.79 | 25,786.62 | 30,696.41 | 4,909.79 | | 25,786.62 |
| Office of Human Resources: | | | | | | |
| Salaries and Wages | | 36,805.34 | 36,805.34 | | | 36,805.34 |
| Other Expenses | 129,566.23 | 768.44 | 130,334.67 | 4,201.13 | 1,348.19 | 124,785.35 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #2

| Appropriations | Balance Dec. 31, 2014 Encumbered | Balance Dec. 31, 2014 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 | $ | $ 981.94 | $ 981.94 | $ | $ | $ 981.94 |
| Other Expenses | 5,863.10 | 4,957.39 | 10,820.49 | 9,099.00 | 514.10 | 1,207.39 |
| Office of Purchasing: | | | | | | |
| Salaries and Wages | | 9,366.02 | 9,366.02 | | | 9,366.02 |
| Other Expenses | 1,249.84 | 8,125.95 | 9,375.79 | 6,471.85 | | 2,903.94 |
| Office of Treasury: | | | | | | |
| Treasurer's Office: | | | | | | |
| Salaries and Wages | | 7,662.68 | 7,662.68 | | | 7,662.68 |
| Other Expenses | | 1,235.73 | 1,235.73 | | | 1,235.73 |
| Expense of Bond Sale: | | | | | | |
| Other Expenses | 25,000.00 | 108,527.02 | 133,527.02 | 89,593.74 | | 43,933.28 |
| Department of Law: | | | | | | |
| County Counsel: | | | | | | |
| Salaries and Wages | | 6,864.74 | 6,864.74 | | | 6,864.74 |
| Other Expenses | 282,106.96 | 260,617.52 | 542,724.48 | 54,727.36 | 17,098.29 | 470,898.83 |
| Department of Public Works: | | | | | | |
| Office of the Director: | | | | | | |
| Salaries and Wages | | 0.80 | 0.80 | | | 0.80 |
| Other Expenses | 120.00 | 421.48 | 541.48 | 120.00 | | 421.48 |
| Division of Buildings and Grounds: | | | | | | |
| Salaries and Wages | | 32,324.77 | 32,324.77 | | | 32,324.77 |
| Other Expenses | 743,349.98 | 355,442.84 | 1,098,792.82 | 882,888.77 | 26,649.38 | 189,254.67 |
| Department of Public Works: | | | | | | |
| Division of Engineering: | | | | | | |
| Salaries and Wages | | 10,627.51 | 10,627.51 | | | 10,627.51 |
| Other Expenses | | 761.63 | 761.63 | | | 761.63 |
| Division of Fleet Management: | | | | | | |
| Salaries and Wages | | 10,802.61 | 10,802.61 | | | 10,802.61 |
| Other Expenses | 63,476.08 | 27,182.42 | 90,658.50 | 38,238.72 | 26,405.65 | 26,014.13 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #3

| Appropriations | Balance Dec. 31, 2014 Encumbered | Balance Dec. 31, 2014 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 | $ | $ 15,719.05 | $ 15,719.05 | $ 15,717.00 | $ | $ 2.05 |
| Other Expenses | 1,924,644.26 | 605,534.57 | 2,530,178.83 | 2,457,664.08 | 24,889.91 | 47,624.84 |
| Division of Planning: | | | | | | |
| Salaries and Wages | | 21,682.34 | 21,682.34 | | | 21,682.34 |
| Other Expenses | 39.05 | 756.76 | 795.81 | 279.92 | | 515.89 |
| County Register: | | | | | | |
| Salaries and Wages | | 27,208.11 | 27,208.11 | | | 27,208.11 |
| Other Expenses | 19,350.78 | 1,225.04 | 20,575.82 | 17,601.05 | | 2,974.77 |
| Insurance: | | | | | | |
| Group Insurance Plan for Employees: | | | | | | |
| Other Expenses | 410,229.62 | 3,952,704.94 | 4,362,934.56 | *325,488.43* | 410,229.62 | 3,627,216.51 |
| Health Benefit Waivers | | 1,484.17 | 1,484.17 | | | 1,484.17 |
| Liability: | | | | | | |
| Other Expenses | 26,967.00 | 30,811.92 | 57,778.92 | 26,500.00 | | 31,278.92 |
| Worker's Compensation: | | | | | | |
| Other Expenses | | 799,253.48 | 799,253.48 | 6,504.45 | | 792,749.03 |
| General Government Central Expense: | | | | | | |
| Communications: | | | | | | |
| Other Expenses | 256,187.80 | 376,931.22 | 633,119.02 | 494,062.33 | 1,252.65 | 137,804.04 |
| Central Kitchen: | | | | | | |
| Other Expenses | 705,701.56 | 433,500.29 | 1,139,201.85 | 656,745.90 | 306.90 | 482,149.05 |
| Prosecutor: | | | | | | |
| Salaries and Wages | | 196,276.21 | 196,276.21 | | | 196,276.21 |
| Other Expenses | 104,123.90 | 73,736.88 | 177,860.78 | 162,075.61 | 11,225.45 | 4,559.72 |
| JUDICIARY | | | | | | |
| Surrogate: | | | | | | |
| Salaries and Wages | | 44,815.57 | 44,815.57 | | | 44,815.57 |
| Other Expenses | 2,286.22 | 1,614.44 | 3,900.66 | 2,848.06 | | 1,052.60 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #4

| Appropriations | Balance Dec. 31, 2014 Encumbered | Balance Dec. 31, 2014 Unencumbered | Balance After Transfers | Expended Cash Disbursed | Expended Accounts Payable | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|
| REGULATIONS | | | | | | |
| Board of Taxation: | | | | | | |
| Salaries and Wages | $ | $ 3,427.26 | $ 3,427.26 | $ | $ | $ 3,427.26 |
| Other Expenses | 1,731.07 | 4,108.06 | 5,839.13 | 1,047.12 | 683.95 | 4,108.06 |
| Board of Elections: | | | | | | |
| Salaries and Wages | | 17,214.21 | 17,214.21 | | | 17,214.21 |
| Other Expenses | 51,501.49 | 59,444.08 | 110,945.57 | 41,456.62 | 16,006.37 | 53,482.58 |
| Commissioner of Registration and Superintendent of Elections: | | | | | | |
| Commissioner of Registration: | | | | | | |
| Salaries and Wages | | 103,738.29 | 103,738.29 | | | 103,738.29 |
| Other Expenses | 60,038.66 | 70,793.27 | 130,831.93 | 119,508.42 | 369.00 | 10,954.51 |
| County Clerk Elections: | | | | | | |
| Salaries and Wages | | 1,302.30 | 1,302.30 | | | 1,302.30 |
| Other Expenses | 11,847.15 | 43,359.29 | 55,206.44 | 23,790.51 | 569.97 | 30,845.96 |
| County Clerk: | | | | | | |
| Salaries and Wages | | 39,745.89 | 39,745.89 | | | 39,745.89 |
| Other Expenses | 879.00 | 1,820.79 | 2,699.79 | 79.00 | 800.00 | 1,820.79 |
| County Sheriff: | | | | | | |
| Salaries and Wages | | 181,211.30 | 131,211.30 | (50,000.00) | | 181,211.30 |
| Other Expenses | 129,138.56 | 92,649.90 | 271,788.46 | 244,432.41 | 6,421.02 | 20,935.03 |
| CORRECTIONAL AND PENAL | | | | | | |
| Department of Public Safety: | | | | | | |
| Division of Correctional Services: | | | | | | |
| Salaries and Wages | | 970,663.99 | 970,663.99 | | | 970,663.99 |
| Other Expenses | 5,425,874.95 | 4,201,484.26 | 9,601,359.21 | 7,002,970.97 | 70,651.22 | 2,527,737.02 |
| Division of Medical Examiner: | | | | | | |
| Other Expenses | | 1,800,328.65 | 1,826,328.65 | 1,363,572.01 | | 462,756.64 |
| HEALTH AND WELFARE | | | | | | |
| Department of Citizen Services: | | | | | | |
| Office of the Director: | | | | | | |
| Salaries and Wages | | 106,755.95 | 106,755.95 | | | 106,755.95 |
| Other Expenses | 19.57 | 2,625.62 | 2,645.19 | 27.00 | 69.57 | 2,548.62 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #5

| Appropriations | Balance Dec. 31, 2014 Encumbered | Balance Dec. 31, 2014 Unencumbered | Balance After Transfers | Expended Cash Disbursed | Expended Accounts Payable | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|
| HEALTH AND WELFARE | | | | | | |
| Department of Citizen Services: | | | | | | |
| Division of Senior Services: | | | | | | |
| Salaries and Wages | $ | $ 0.41 | $ 0.41 | $ | $ | $ 0.41 |
| Other Expenses | 349.62 | 46.89 | 396.51 | 357.13 | | 39.38 |
| Division of Consumer and Constituent Services: | | | | | | |
| Salaries and Wages | | 4,344.63 | 4,344.63 | | | 4,344.63 |
| Other Expenses | 107.40 | 3,300.10 | 3,407.50 | | 107.40 | 3,300.10 |
| Division of Youth Services: | | | | | | |
| Salaries and Wages | | 30,792.69 | 30,792.69 | 17,490.90 | | 13,301.79 |
| Other Expenses | 594,076.56 | 134,376.80 | 728,453.36 | 584,886.92 | 5,095.57 | 138,470.87 |
| Division of Welfare: | | | | | | |
| Salaries and Wages | | 878,007.64 | 878,007.64 | | | 878,007.64 |
| Other Expenses | 466,037.42 | 1,843,733.70 | 2,309,771.12 | 752,605.31 | 44,400.91 | 1,512,764.90 |
| Purchased Services: | | | | | | |
| Homemaker Services | 214,564.97 | | 214,564.97 | 204,460.05 | | 10,104.92 |
| Public Assistance Grants - Refunds: | | | | | | |
| Temporary Assistance to Needy Families: | | | | | | |
| County Share | | 1,147,629.89 | 1,147,629.89 | 1,147,629.89 | | |
| SSI: | | | | | | |
| State Share | | 165,596.00 | 165,596.00 | 165,596.00 | | |
| Department of Health and Rehabilitation: | | | | | | |
| Office of the Director: | | | | | | |
| Salaries and Wages | | 7,955.35 | 7,955.35 | | | 7,955.35 |
| Other Expenses | | 30,000.00 | 30,000.00 | 30,000.00 | | |
| Division of Hospital Center: | | | | | | |
| Salaries and Wages | | 321,761.49 | 321,761.49 | | | 321,761.49 |
| Other Expenses | 314,739.02 | 881,737.42 | 1,196,476.44 | 670,845.15 | 58,954.56 | 466,676.73 |
| Other Institutions: | | | | | | |
| Other Expenses | | 45,370.29 | 45,370.29 | 42,068.71 | | 3,301.58 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #6

| Appropriations | Balance Dec. 31, 2014 Encumbered | Balance Dec. 31, 2014 Unencumbered | Balance After Transfers | Expended Cash Disbursed | Expended Accounts Payable | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|
| EDUCATION | | | | | | |
| Office of the Superintendent of Schools: | | | | | | |
| Salaries and Wages | $ | $ 14,552.86 | $ 14,552.86 | $ | $ | $ 14,552.86 |
| Other Expenses | 915.67 | 622.93 | 1,538.60 | 915.67 | | 622.93 |
| County College: | | | | | | |
| July - December | | 567,500.00 | 567,500.00 | 567,500.00 | | |
| Two Year Out-of-County Reimbursement: | | | | | | |
| Other Expenses | | 94,164.94 | 94,164.94 | 66,321.62 | | 27,843.32 |
| RECREATION | | | | | | |
| Department of Parks, Recreation and Cultural Affairs: | | | | | | |
| Division of Parks and Recreation: | | | | | | |
| Salaries and Wages | | 934.72 | 934.72 | | | 934.72 |
| Other Expenses | 191,879.13 | 250,479.91 | 442,359.04 | 251,068.00 | 39,845.12 | 151,445.92 |
| Maintenance of Parks: | | | | | | |
| Salaries and Wages | | 770.23 | 770.23 | | | 770.23 |
| Other Expenses | 302,767.81 | 235,488.20 | 538,256.01 | 405,415.17 | 35,411.54 | 97,429.30 |
| UNCLASSIFIED | | | | | | |
| Funds for Architects, Engineers and Professional Services: | | | | | | |
| Other Expenses | 96,675.00 | 121,036.00 | 217,711.00 | 100,241.00 | 1,056.00 | 116,414.00 |
| National Association of County Officials: | | | | | | |
| Other Expenses | | 3,814.17 | 3,814.17 | | | 3,814.17 |
| Special Employee Development Fund: | | | | | | |
| Other Expenses | | 0.19 | 0.19 | | | 0.19 |
| Settlement of Suits: | | | | | | |
| Other Expenses | | 149,026.91 | 149,026.91 | 149,026.91 | | |
| Utility Expenses and Bulk Purchases: | | | | | | |
| Utilities | 1,215,251.28 | 1,659,850.61 | 2,875,101.89 | 2,290,107.72 | 233,393.09 | 351,601.08 |
| Landfill/Solid Waste Disposal Costs: | | | | | | |
| Other Expenses | 20,000.00 | 22,000.00 | 42,000.00 | 39,361.39 | | 2,638.61 |
| School Board Elections (N.J.S.A. 19:60-12): | | | | | | |
| Salaries and Wages | | 12,283.85 | 12,283.85 | | | 12,283.85 |
| Other Expenses | 82.11 | 41,089.57 | 41,171.68 | 15,483.49 | | 25,688.19 |
| STATE AND FEDERAL PROGRAMS | | | | | | |
| Matching Grant Funds | | 185,000.00 | 185,000.00 | | | 185,000.00 |
| Contingent | 15,550.00 | 41,844.07 | 57,394.07 | 19,947.42 | | 37,446.65 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #7

| Appropriations | Balance Dec. 31, 2014 Encumbered | Balance Dec. 31, 2014 Unencumbered | Balance After Transfers | Expended Cash Disbursed | Expended Accounts Payable | Unexpended Balance Cancelled |
|---|---|---|---|---|---|---|
| DEFERRED CHARGES | | | | | | |
| Prior Year's Bills | $ 102.00 | $ | $ 102.00 | $ | $ 102.00 | $ |
| CAPITAL IMPROVEMENTS | | | | | | |
| A&F Office of the Director Capital - Equipment | | 300,000.00 | 300,000.00 | | | 300,000.00 |
| Parks and Recreation Capital - Equipment | | 8,218.00 | 8,218.00 | | | 8,218.00 |
| STATUTORY EXPENDITURES | | | | | | |
| Police and Firemen's Retirement System of New Jersey | | 1,312,373.71 | 1,312,373.71 | | | 1,312,373.71 |
| Public Employees' Retirement System | | 1,126,742.19 | 1,126,742.19 | | | 1,126,742.19 |
| Social Security System (FICA) | | 578,191.25 | 578,191.25 | 44,977.85 | | 533,213.40 |
| County Pension and Retirement Fund: | | | | | | |
| R.S. 43:41 et seq. | | 40,343.21 | 40,343.21 | | | 40,343.21 |
| R.S. 43:8B-1 et seq. | | 483.54 | 483.54 | | | 483.54 |
| Defined Contribution Retirement Program | | 84.64 | 84.64 | | | 84.64 |
| Terminal Leave | | 174,119.60 | 174,119.60 | | | 174,119.60 |
| Unemployment Compensation Insurance | 1,900.00 | 753,455.04 | 755,355.04 | 124,867.58 | 1,900.00 | 628,587.46 |
| | $ 14,253,349.24 | $ 28,670,401.28 | $ 42,923,750.52 | $ 22,038,337.47 | $ 1,117,980.82 | $ 19,767,432.23 |
| Reference | A | A | | A-4 | A-14 | A-1 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-14

| | Ref. | | |
|---|---|---|---|
| Balance December 31, 2014 | A | | $12,956,989.39 |
| Increased by: | | | |
| Budget Appropriations | A-3 | $ 562,500.00 | |
| Appropriation Reserves | A-13 | 1,117,980.82 | |
| | | | 1,680,480.82 |
| | | | 14,637,470.21 |
| Decreased by: | | | |
| Cancelled | A-1 | 1,550,172.49 | |
| Payments | A-4 | 10,444,916.09 | |
| | | | 11,995,088.58 |
| Balance December 31, 2015 | A | | $ 2,642,381.63 |

Analysis of Balance

| Budget Year | |
|---|---|
| 2015 | $ 562,500.00 |
| 2014 | 1,117,980.82 |
| 2013 | 581,248.08 |
| 2012 | 380,652.73 |
| | $ 2,642,381.63 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PREPAID REVENUE

A-15

| | Ref. | |
|---|---|---|
| Balance December 31, 2014 | A | $1,969,164.00 |
| Decreased by: | | |
| Applied to Revenue | A-10 | 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 | | $37,622,584.74 | $ |
| Division of Archive and Records Management | | 2,354,764.48 | |
| | A-4 | 39,977,349.22 | |
| Unexpended Grant Funds Cancelled | A-21 | | 460,808.01 |
| | | 39,977,349.22 | 460,808.01 |
| Decreased by: | | | |
| Payments | A-4 | 39,977,349.22 | 460,808.01 |
| | | $ - | $ - |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE

A-17

| | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 |
|---|---|---|---|---|
| Regular Fund | | | | |
| Federal and State Grant Fund | $ | $ 447,993.45 | $ 447,993.45 | |
| Other Trust Fund | 134,803.62 | 1,666,300.69 | 1,801,104.31 | |
| General Capital Fund | 100,000.00 | 1,505,000.00 | 1,605,000.00 | |
| | 234,803.62 | 3,619,294.14 | 3,854,097.76 | |
| Federal and State Grant Fund | | | | |
| Regular Fund | 8,440,313.39 | 1,034,459.18 | 77,992.45 | 9,396,780.12 |
| | $ 8,675,117.01 | $ 4,653,753.32 | $ 3,932,090.21 | $ 9,396,780.12 |
| Reference | A | Below | Below | A |

| | Ref. | | |
|---|---|---|---|
| Regular Fund: | | | |
| Federal and State Grants Receivable Cancelled | | $ 77,992.45 | |
| Prior Year Grant Funds Deposited to Current Fund in Error | | 370,001.00 | |
| | A-1 | 447,993.45 | |
| Budget Appropriations | A-3 | 1,505,000.00 | |
| Monies Deposited in Current Fund in Error: | | | |
| General Trust Fund | A-18 | 1,666,300.69 | |
| Settlements | A-4 | | $ 3,776,105.31 |
| Transfers from Interfunds Receivable | A-11 | | 77,992.45 |
| Federal and State Grant Fund: | | | |
| Transfers from Interfunds Receivable | A-11 | | 77,992.45 |
| Grant Reserves Cancelled | A-21 | 447,406.99 | |
| Grant Expenditures Paid by Current Fund | A-21 | 43,896.28 | |
| Advances | A-4 | 543,155.91 | |
| | Above | $ 4,653,753.32 | $ 3,932,090.21 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR PERFORMANCE BONDS
DEPARTMENT OF PUBLIC WORKS

A-18

| | Ref. | | |
|---|---|---|---|
| Balance December 31, 2014 | A | | $1,573,932.42 |
| Increased by: | | | |
| Collections: | | | |
| Road Opening Deposits | | $ 993,600.00 | |
| Interest | | 519.86 | |
| | A-4 | | 994,119.86 |
| | | | 2,568,052.28 |
| Decreased by: | | | |
| Refunds: | | | |
| Performance Bonds | | 895,022.00 | |
| Interest | | 6,729.59 | |
| | A-4 | 901,751.59 | |
| Transfers to Other Trust Fund | A-17 | 1,666,300.69 | |
| | | | 2,568,052.28 |
| | | | $ - |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-19

| | Balance Dec. 31, 2014 | Collections | Applied to Revenue | Balance Dec. 31, 2015 |
|---|---|---|---|---|
| N.J. Department of Transportation - Capital Transportation Program: Interest Earned on Program Funds | $ 5,471.87 | $5,559.22 | $ 5,559.22 | $5,471.87 |
| U.S. Department of Justice: Local Law Enforcement Block Grants: Interest Earned on Program Funds | 7.54 | | | 7.54 |
| Megan's Law Grant: Interest on Program Funds | 4,072.73 | 12.37 | | 4,085.10 |
| Other | 137,865.32 | | 137,865.32 | |
| | $147,417.46 | $5,571.59 | $143,424.54 | $9,564.51 |
| 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, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2002:* | | | | | |
| Local Scoping Program | $ 433.25 | $ | $ | $ | $ 433.25 |
| *Fiscal Year 2003:* | | | | | |
| Roadway Resurfacing | 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 Project: | | | | | |
| 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:* | | | | | |
| 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, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2007:* | | | | | |
| 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 | 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 | 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: | | | | | |
| Grant: | 48,425.00 | | | 48,425.00 | |
| Case Management | 48,788.00 | | | 48,788.00 | |
| Annual Transportation Program | 2,396.83 | | | | 2,396.83 |
| 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 Inter-Agency Coordinating | 96.00 | | | 96.00 | |
| Recreation Trail Program | 7,500.00 | | | | 7,500.00 |
| 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: | | | | | |
| Roadway Resurfacing Program | 703,180.98 | | | | 703,180.98 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #3

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2009:* | | | | | |
| Governor's Council on Alcohol and Drug Abuse | $ 105,153.59 | $ | $ | $ 105,153.59 | $ |
| Annual Transportation Program: | | | | | |
| Project I | 29,470.97 | | | | 29,470.97 |
| Project II | 128,927.10 | | | | 128,927.10 |
| Green Acres Project: | | | | | |
| Multi-Park Improvements | 143,827.43 | | | | 143,827.43 |
| 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 |
| Law Enforcement Technology | 144,612.20 | | 144,612.00 | | 0.20 |
| Bulletproof Vest Partnership Program | 607.50 | | | | 607.50 |
| Waste Water Management Program | 15,802.80 | | 5,646.73 | | 10,156.07 |
| 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: | | | | | |
| Essex County Waste Water Management Plan | 10,049.53 | | | | 10,049.53 |
| New Jersey Senior Citizen Disabled Transportation | 141,661.25 | | 141,661.25 | | |
| Special Child Early Intervention Services | 14,629.00 | | | | 14,629.00 |
| Insurance Fraud Reimbursement | 1,584.03 | | | 1,584.03 | |
| Annual Transportation Program | 610,367.34 | | | | 610,367.34 |
| 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 |
| Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue | 22,514.81 | | | | 22,514.81 |
| Improvements to Passaic River Waterfront Park | 601,521.93 | | 386,006.62 | | 215,515.31 |
| Infoshare Select Intelligence Management | 100,000.00 | | | | 100,000.00 |
| Paul Coverdell Forensic Science Program | 3,250.50 | | | 3,250.50 | |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #4

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2011:* | | | | | |
| N.J. Senior Citizens and Disabled Transportation | $ 120,515.44 | $ | $ 120,515.44 | $ | $ |
| Special Child Health Services: | | | | | |
| Case Management | 5,900.00 | | | | 5,900.00 |
| Insurance Fraud Reimbursement Program | 131,287.19 | | | | 131,287.19 |
| Local Arts Program: | | | | | |
| Project II | 1,700.00 | | | | 1,700.00 |
| Child Advocacy Program | 17,000.00 | | | 17,000.00 | |
| Essex County Annual Transportation Program | 393,690.48 | | | | 393,690.48 |
| Sexual Assault Response Team | 12.05 | | | 12.05 | |
| Green Acres Projects: | | | | | |
| Multi-Park Improvements | 50,500.80 | | | | 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 | 12,373.36 | | 12,373.36 | | |
| 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 | 311,070.14 | | 280,644.38 | | 30,425.76 |
| Subregional Studies Project | 66,318.90 | | | | 66,318.90 |
| Uniform Traffic Control Devices | 8,835.86 | | | 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 |
| Paul Coverdell Forensic Science Improvement | 10,079.96 | | | | 10,079.96 |
| *Fiscal Year 2012:* | | | | | |
| Job Access and Reverse Commute: | | | | | |
| Project I | 408,198.26 | | | | 408,198.26 |
| Project II | 69,407.00 | | | | 69,407.00 |
| Temporary Assistance for Needy Families: | | | | | |
| Project I | 355,673.36 | | | 355,673.36 | |
| Project II | 94,149.00 | | | 94,149.00 | |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #5

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2016 |
|---|---|---|---|---|---|
| *Fiscal Year 2012:* | | | | | |
| 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 | |
| Insurance Fraud Reimbursement Program | 33,573.03 | | | | 33,573.03 |
| Municipal Alliance to Prevent Alcoholism and Drug Abuse | 195,368.95 | | | | 195,368.95 |
| Workforce Investment Act Youth Allotment | 24,265.00 | | | 24,265.00 | |
| 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 | 4,719.09 | | | | 4,719.09 |
| Verona Park Improvements | 6,889.80 | | | | 6,889.80 |
| Urban Area Security Initiative: | | | | | |
| Project IV | 45,000.00 | | | 45,000.00 | |
| 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 | 99,589.90 | | | 99,589.90 | |
| Berkeley Avenue Bridge | 108,571.76 | | 1,815.94 | | 106,755.82 |
| Clark Street Bridge | 150,000.00 | | | | 150,000.00 |
| Centre Street Bridge | 1,000,000.00 | | | | 1,000,000.00 |
| Almost Home III | 107,120.67 | | | | 107,120.67 |
| Waste Water Management Plan | 25,000.00 | | 24,093.94 | | 906.06 |
| Law and Program Enforcement for Essex County Violence | 1,056,248.33 | | 174,882.98 | | 881,365.35 |
| Supportive Assistance for Individuals and Families: | | | | | |
| Project I | 101,104.00 | | | 101,104.00 | |
| Project II | 108,414.00 | | | 108,414.00 | |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #6

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *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 | 292,027.00 | | 89,049.95 | | 202,977.05 |
| Comprehensive County Funding Allocation | 113,976.15 | | 24,548.04 | | 89,428.11 |
| Springfield and Ellis Avenue Intersection | 186,679.06 | | | 186,679.06 | |
| Paul Coverdell Program | 4,322.52 | | | | 4,322.52 |
| *Fiscal Year 2013:* | | | | | |
| Area Plan Grant | 293,923.00 | | 279,266.00 | | 14,657.00 |
| Alcoholism Services | 156,487.00 | | | | 156,487.00 |
| Housing Opportunities for People with Aids | 14,471.67 | | | 14,471.67 | |
| Substance Abuse Initiative | 58,333.00 | | 58,333.00 | | |
| Child Advocacy Unit | 2,288.00 | | | 2,288.00 | |
| Annual Transportation Program | 961,773.83 | | | | 961,773.83 |
| Work First New Jersey: | | | | | |
| Project I | 195,292.00 | | | 195,292.00 | |
| Project II | 1,569,074.64 | | | | 1,569,074.64 |
| Project III | 202,073.00 | | 115,588.00 | | 86,485.00 |
| Sunday Court Arraignment | 7,145.00 | | | | 7,145.00 |
| 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 |
| Eagle Rock Reservation | 885.95 | | | | 885.95 |
| Branch Brook Park La Casa de Don Pedro | 25,491.43 | | 25,288.95 | | 202.48 |
| River Bank Improvements - SPARK Friends | 200.00 | | | | 200.00 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #7

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2013:* | | | | | |
| Green Acres Projects: | | | | | |
| Sea Lion Exhibit - Zoological Society of New Jersey | $ 7,174.76 | $ | $ | $ | $ 7,174.76 |
| Multi-Park Improvements | 147,808.55 | | 72,645.06 | | 75,163.49 |
| Educational Center at Turtle Back Zoo | 250,000.00 | | | | 250,000.00 |
| Sandy Homeowner/Renter Assistance Program | 66,000.00 | | 42,476.00 | | 23,524.00 |
| South Orange Avenue/Glenview Road Intersection | 317,274.00 | | | | 317,274.00 |
| Social Service for the Homeless | 18,597.00 | | | | 18,597.00 |
| Special Child Health Services: | | | | | |
| Early Intervention | 13,520.00 | | | | 13,520.00 |
| State of New Jersey Department of Health: | | | | | |
| Division of Family Health Services | 6.00 | | | | 6.00 |
| Essex County Historic Holiday House Tour | 3,000.00 | | | | 3,000.00 |
| Housing Opportunities for People with Aids | 124,396.36 | | 119,352.80 | | 5,043.56 |
| Subregional Transportation Planning Program | 7.76 | | | | 7.76 |
| Emergency Management Agency Assistance | 15,000.00 | | | | 15,000.00 |
| Urban Area Security Initiative: | | | | | |
| State Share | 15,576.91 | | | | 15,576.91 |
| Local Share | 5,908.49 | | | | 5,908.49 |
| Federal Emergency Management Agency: | | | | | |
| Mitigation of Office of Emergency Management: | | | | | |
| Project I | 59,152.98 | | | | 59,152.98 |
| Project II | 185,456.28 | | | | 185,456.28 |
| Municipal Alliance to Prevent Alcoholism | 291,010.38 | | | | 291,010.38 |
| Post Sandy Planning and Assistance | 310,000.00 | | | | 310,000.00 |
| Human Services Homeless Population | 685.00 | | | | 685.00 |
| Park Avenue Intersections in Orange and East Orange | 462,259.08 | | 340,810.69 | | 121,448.39 |
| Park Avenue and 4th Street Intersections | 298,639.47 | | 77,358.69 | | 221,280.78 |
| Rehabilitation of the Glen Avenue Bridge | 272,251.75 | | 221,214.10 | | 51,037.65 |
| Almost Home III | 258,598.00 | | 186,645.00 | | 71,953.00 |
| Bulletproof Vest Partnership Program | 7,144.00 | | | | 7,144.00 |
| County Office of Victim Witness Advocacy Supplement | 84,037.05 | | 21,996.80 | | 62,040.25 |
| New Jersey Senior Citizen and Disabled Resident Transportation | 168,972.09 | | 168,972.09 | | |
| County Environmental Health Act | 237,888.00 | | 223,715.00 | | 14,173.00 |
| State Homeland Security Program | 398,208.00 | | 389,767.16 | | 8,440.84 |
| 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 | 284,800.00 | | 96,633.00 | 188,167.00 | |
| Comprehensive County Funding Allocation | 236,815.23 | | 1,292.77 | | 235,522.46 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #8

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2013:* | | | | | |
| Juvenile Detention Alternative Intervention | $ 120,000.00 | $ | $ 99,628.07 | $ | $ 20,371.93 |
| Supplemental Workforce Development Benefits: | | | | | |
| Project I | 15,285.00 | | | 15,285.00 | |
| Project II | 23,535.00 | | | 23,535.00 | |
| Workforce Investment Act: | | | | | |
| Adult and Dislocated Worker | 555,834.00 | | 425,443.00 | | 130,391.00 |
| Workforce Learning Link Program | 7,028.00 | | 2,379.00 | | 4,649.00 |
| Paul Coverdell Forensic Science Improvement | 5,835.02 | | | | 5,835.02 |
| *Fiscal Year 2014:* | | | | | |
| Area Plan Grant | 3,678,010.00 | | 3,671,709.00 | | 6,301.00 |
| Alcoholism Services | 471,872.00 | | | | 471,872.00 |
| Substance Abuse Initiative | 70,000.00 | | 11,667.00 | 58,333.00 | |
| Annual Transportation Program | 903,677.43 | | | | 903,677.43 |
| General Operating Support | 5,436.00 | | 5,436.00 | | |
| General Program Support: | | | | | |
| Summer Concert | 7,377.00 | | 3,689.00 | | 3,688.00 |
| Work First New Jersey: | | | | | |
| Temporary Assistance for Needy Families | 6,219,756.00 | | 5,171,162.00 | | 1,048,594.00 |
| Super Storm Sandy Resiliency Efforts | 38,706.00 | | | | 38,706.00 |
| Super Storm Sandy Medically Fragile Children | 35,000.00 | | 26,478.00 | | 8,522.00 |
| South Orange Avenue Traffic Operational | 279,771.96 | | 222,016.87 | | 57,755.09 |
| Social Service for the Homeless: | | | | | |
| Project I | 65,542.00 | | | | 65,542.00 |
| Project II | 3,618,621.00 | | 3,153,779.00 | | 464,842.00 |
| Special Child Health Service: | | | | | |
| Early Intervention Service | 894,977.00 | | 851,063.00 | | 43,914.00 |
| Case Management | 208,739.00 | | 206,900.00 | | 1,839.00 |
| Housing Opportunities for People with Aids | 370,000.00 | | 219,055.96 | | 150,944.04 |
| Community Service Block Grant | 642,984.49 | | 642,984.49 | | |
| Subregional Transportation Planning Program | 104,661.00 | | 104,660.99 | | 0.01 |
| Right-to-Know Program | 10,209.50 | | 10,209.50 | | |
| Emergency Management Agency | 95,000.00 | | 40,000.00 | | 55,000.00 |
| Children's Inter-Agency Coordinating Council | 439,700.00 | | 439,700.00 | | |
| Municipal Alliance to Prevent Alcoholism | 815,833.00 | | 260,683.20 | | 555,149.80 |
| Insurance Fraud Reimbursement Program | 63,218.46 | | 63,218.46 | | |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #9

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2014:* | | | | | |
| Intellectual Property Program | $ 393,587.00 | $ | $ 55,152.23 | $ | $ 338,434.77 |
| Youth Symposium Career Exploration in NJ | 32,244.00 | | 30,179.75 | | 2,064.25 |
| Universal Service Fund: | | | | | |
| Administration | 35,304.00 | | 35,304.00 | | |
| Improvements to Eight Intersections | 2,659,204.00 | | 1,705,373.08 | | 953,830.92 |
| Newark Access Variable Message Signage | 359,960.00 | | 1,754.30 | | 358,205.70 |
| Multi-Jurisdictional Gang, Gun and Narcotics | | | | | |
| Task Force | 308,360.00 | | 308,360.00 | | |
| Prosecutor LED Mental Health Diversion | 150,000.00 | | 72,319.12 | | 77,680.88 |
| Almost Home III | 271,078.00 | | 202,902.00 | | 68,176.00 |
| Respite Care Program | 49,548.00 | | 16,938.00 | | 32,610.00 |
| Senior Citizens' and Disabled Residents' | | | | | |
| Transportation Assistance Program: | | | | | |
| Special Transportation Program | 928,824.24 | | 480,768.45 | | 448,055.79 |
| Tenant Resource Center | 50,841.80 | | 50,841.80 | | |
| County Office of Victim Witness Advocacy | 399,114.94 | | 399,114.94 | | |
| Violence Against Women | 52,002.34 | | 52,002.34 | | |
| Local Arts Program | 30,008.00 | | 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 | 22,940.00 | | 22,940.00 | | |
| Sexual Assault Response Team: | | | | | |
| Nurse Examination | 29,158.12 | | 28,329.12 | | 829.00 |
| Low Income Home Energy Assistance Program: | | | | | |
| Project II | 55,219.00 | | 55,219.00 | | |
| Supportive Assistance for Individuals and Families | 656,607.00 | | 492,455.00 | | 164,152.00 |
| Job Access and Reverse Commute: | | | | | |
| Project I | 204,169.50 | | 67,308.94 | | 136,860.56 |
| Project II | 50,000.00 | | 50,000.00 | | |
| Comprehensive County Funding Allocation | 1,573,111.00 | | 1,017,685.79 | | 555,425.21 |
| Construction of Lenape Trail and Walking Path | 369,047.00 | | 353,532.00 | | 15,515.00 |
| West Side Park Gymnasium | 490,000.00 | | 489,431.60 | | 568.40 |
| Juvenile Detention Alterative Initiative | 120,000.00 | | 48,007.75 | | 71,992.25 |
| Supplemental Workforce - Smart Steps | 9,630.00 | | 9,620.00 | | 10.00 |
| Urban Area Security Initiative: | | | | | |
| Project I | 132,532.00 | | 132,500.00 | | 32.00 |
| Project II | 127,016.00 | | | | 127,016.00 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #10

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2014:* | | | | | |
| Local Law Enforcement Assistance Component | $ 34,339.00 | $ | $ 34,339.00 | $ | $ |
| Workforce Investment Act: | | | | | |
| Youth Allotment | 2,929,752.00 | | 1,917,920.00 | | 1,011,832.00 |
| Workforce Learning Link | 95,000.00 | 55,000.00 | 136,549.00 | | 13,451.00 |
| Workfirst New Jersey: | | | | | |
| Temporary Assistance for Needy Families | 8,842,509.00 | | 8,337,829.00 | | 504,680.00 |
| *Fiscal Year 2015:* | | | | | |
| Alcoholism Services | | 1,338,057.00 | | | 1,338,057.00 |
| Almost Home III | | 272,038.00 | 80,785.47 | | 191,252.53 |
| Area Plan Grant | | 7,230,730.00 | 6,851,430.00 | | 379,300.00 |
| Berkeley Avenue Bridge over Second River: | | | | | |
| Project I | | 5,926,335.00 | | | 5,926,335.00 |
| Project II | | 6,100.00 | 3,500.00 | | 2,600.00 |
| Body Armor Replacement: | | | | | |
| Corrections | | 55,750.00 | 55,750.00 | | |
| Prosecutor | | 11,634.00 | 11,634.00 | | |
| Sheriff | | 35,674.00 | 35,674.00 | | |
| Youth Services | | 16,695.00 | 16,695.00 | | |
| Bridge Street, Clay Street and Jackson Street Bridges | | 1,241,737.00 | | | 1,241,737.00 |
| Care Coordination: | | | | | |
| Program Income | | 122,910.00 | 122,910.00 | | |
| Chancellor Avenue, Township of Irvington and City of Newark | | 3,080,923.00 | | | 3,080,923.00 |
| Child Advocacy Unit | | 334,750.00 | 334,494.00 | | 256.00 |
| Children's Inter-Agency Coordinating Council | | 439,700.00 | 219,846.00 | | 219,854.00 |
| Clean Communities Grant | | 74,324.00 | 74,324.00 | | |
| Click It or Ticket | | 4,000.00 | 4,000.00 | | |
| Community Provider Contract Adjustment: | | | | | |
| Children's Inter-Agency Coordinating Council | | 13,653.00 | 13,653.00 | | |
| Alcoholism Services | | 10,656.00 | 10,656.00 | | |
| Area Plan | | 25,029.00 | 25,029.00 | | |
| Respite Care Program | | 4,752.00 | 4,752.00 | | |
| Social Service for the Homeless | | 23,160.00 | 23,160.00 | | |
| Community Service Block Grant | | 965,633.00 | 196,293.18 | | 769,339.82 |
| Conducted Energy Device Assistance Program | | 51,838.00 | 25,919.00 | | 25,919.00 |
| COPS Anti-Gang Initiative Program | | 594,023.00 | | | 594,023.00 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #11

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2015:* | | | | | |
| County Environmental Health Act: | | | | | |
| Regular Program | $ | $ 323,683.00 | $ | $ | $ 323,683.00 |
| CORE Program | | 222,715.00 | 217,715.00 | | 5,000.00 |
| Elective Program | | 67,682.00 | 53,932.00 | | 13,750.00 |
| County Office of Victim Witness Advocacy: | | | | | |
| Project I | | 583,065.00 | | | 583,065.00 |
| Project II - Domestic Violence Advocate | | 84,301.00 | 35,205.85 | | 49,095.15 |
| Comprehensive County Funding Allocation | | 1,565,806.00 | 245,121.84 | | 1,320,684.16 |
| Domestic Violence Assessment Center Program: | | | | | |
| Income | | 760.00 | 760.00 | | |
| DPW Headquarters Photovoltaic Power: | | | | | |
| Energy Allocation Initiative Program | | 250,000.00 | | | 250,000.00 |
| Essex County Annual Transportation Grant | | 5,217,500.00 | 4,899,034.50 | | 318,465.50 |
| Essex County Justice Information Sharing Project | | 135,530.00 | | | 135,530.00 |
| Family Court Program | | 240,293.00 | 240,293.00 | | |
| State Homeland Security Initiative - Local Share | | 435,297.00 | | | 435,297.00 |
| Urban Area Security Initiative - Local Share | | 479,016.00 | | | 479,016.00 |
| Freeway Drive and Station Area Safety and Public Realm Study | | 200,000.00 | | | 200,000.00 |
| Paul Coverdell Forensic Science Improvement Grant | | 16,883.00 | | | 16,883.00 |
| Local Arts Program | | 124,836.00 | 93,627.00 | | 31,209.00 |
| Continuum of Care Program | | 99,500.00 | | | 99,500.00 |
| Emergency Management Agency Assistance | | 100,000.00 | | | 100,000.00 |
| Pedestrian Safety Enforcement | | 10,000.00 | | | 10,000.00 |
| General Education Development Testing Center: | | | | | |
| Program Income | | 14,204.00 | 14,204.00 | | |
| General Program Support - Summer Concert Series | | 14,754.00 | | | 14,754.00 |
| Housing Opportunities for Persons with AIDS | | 363,000.00 | | | 363,000.00 |
| Human Services Advisory Council | | 68,859.00 | 57,549.00 | | 11,310.00 |
| Insurance Fraud Reimbursement Program | | 250,000.00 | 186,781.74 | | 63,218.26 |
| Irvington Avenue Streetscape Improvement Project | | 850,000.00 | | | 850,000.00 |
| Irvington Center Streetscape Improvement Project | | 719,921.00 | | | 719,921.00 |
| Ivy Hill Park Softball Field Improvements | | 1,500,000.00 | 750,000.00 | | 750,000.00 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #12

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2015:* | | | | | |
| Job Access and Reverse Commute: | | | | | |
| Project I | $ | $ 50,000.00 | $ 50,000.00 | $ | $ |
| Project II | | 480,000.00 | | | 480,000.00 |
| Project III | | 580,000.00 | | | 580,000.00 |
| Project IV | | 200,000.00 | | | 200,000.00 |
| Project V | | 50,000.00 | | | 50,000.00 |
| Juvenile Detention Alternative Initiative | | 120,000.00 | | | 120,000.00 |
| Local Law Enforcement Assistance Component | | 34,189.00 | | | 34,189.00 |
| Lyons Avenue, Township of Irvington Improvements | | 2,765,332.00 | | | 2,765,332.00 |
| Multi-Jurisdictional Gang, Gun and Narcotics Task Forces | | 338,392.00 | 139,241.70 | | 199,150.30 |
| Green Acres Multi-Park Improvements: | | | | | |
| Glenfield Park Improvements: | | | | | |
| Project I | | 542,811.00 | 345,309.93 | | 197,501.07 |
| Project II | | 200,000.00 | 100,000.00 | | 100,000.00 |
| Weequahic Park | | 899,056.00 | 449,528.00 | | 449,528.00 |
| Weequahic Park - Synthetic Turf Field | | 1,219,792.00 | 562,131.00 | | 657,661.00 |
| New Jersey Senior Citizens and Disabled Resident Transportation Program | | 1,181,619.00 | 315,579.61 | | 866,039.39 |
| Oral History Film for Essex County Kip's Castle | | 11,500.00 | 10,000.00 | | 1,500.00 |
| Personal Assistance Service Program | | 130,000.00 | 130,000.00 | | |
| Rehabilitation of the Field House Building at Irvington Park | | 400,000.00 | | | 400,000.00 |
| Rehabilitation of Lyons Avenue Bridge over Elizabeth River | | 435,000.00 | | | 435,000.00 |
| Replacement of Centre Street Bridge over Third River - Township of Nutley | | 1,000,000.00 | | | 1,000,000.00 |
| Replacement of Cherry Lane Bridge | | 1,000,000.00 | | | 1,000,000.00 |
| Rehabilitation of Hoover Avenue Bridge over Third River | | 772,500.00 | | | 772,500.00 |
| Reprogramming Roadway Resurfacing in Various Locations | | 1,025,000.00 | 1,025,000.00 | | |
| Respite Care Program | | 594,515.00 | 508,762.00 | | 85,753.00 |
| Respite Care Program Income | | 30,887.00 | 30,887.00 | | |
| Restroom Improvement at the Essex County Economic Development Center | | 289,264.00 | 169,370.00 | | 119,894.00 |
| Senior Citizens and Disabled Residents Transportation Assistance Program Income | | 7,909.00 | 7,909.00 | | |
| Senior Farmers Market Nutrition Program | | 4,250.00 | 4,250.00 | | |
| Sexual Assault Response Team: | | | | | |
| Forensic Nurse Examiner | | 112,375.00 | | | 112,375.00 |
| Nurse Examiner | | 87,605.00 | 84,632.16 | | 2,972.84 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #13

| | Balance Dec. 31, 2014 | 2015 Grants | Collections | Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| *Fiscal Year 2015:* | | | | | |
| Social Services for the Homeless | $ | $ 3,618,621.00 | $ 904,656.00 | $ | $ 2,713,965.00 |
| Special Child Health Services: | | | | | |
| Case Management | | 279,659.00 | | | 279,659.00 |
| Early Intervention Services | | 1,324,785.00 | 368,655.00 | | 956,130.00 |
| State Incentive Program Funds | | 370,001.00 | 370,001.00 | | |
| Subregional Transportation Planning Program | | 132,966.00 | | | 132,966.00 |
| Supportive Assistance for Individuals and Families | | 656,607.00 | 164,152.00 | | 492,455.00 |
| Universal Service Fund | | 38,781.00 | | | 38,781.00 |
| Workfirst New Jersey: | | | | | |
| Temporary Assistance for Needy Families: | | | | | |
| Project I | | 9,682,111.00 | 1,446,201.00 | | 8,235,910.00 |
| Project II | | 11,790,011.00 | 3,160,934.00 | | 8,629,077.00 |
| Needs Based Allotment | | 300,000.00 | 203,885.00 | | 96,115.00 |
| Workforce Development Partnership Program: | | | | | |
| Dislocated Worker | | 205,782.00 | | | 205,782.00 |
| Workforce Investment Act: | | | | | |
| Adult and Dislocated Worker | | 2,332,780.00 | 426,500.00 | | 1,906,280.00 |
| Youth Allotments | | 1,103,598.00 | 370,801.00 | | 732,797.00 |
| Workforce Learning Link Program | | 75,000.00 | 20,752.00 | | 54,248.00 |
| | $ 69,091,619.40 | $ 82,345,404.00 | $ 62,764,466.15 | $ 3,626,833.14 | $ 85,045,724.11 |
| Reference | A | A-2 | Below | Below | |

| | Ref. | | |
|---|---|---|---|
| Collections | A-4 | $ 61,961,963.95 | $ |
| Due from Current Fund | A-11 | 370,001.00 | 77,992.45 |
| Unappropriated Reserves Applied | A-22 | 432,501.20 | |
| Cancellations: Grants Appropriated | A-21 | | 3,548,840.69 |
| | Above | $ 62,764,466.15 | $ 3,626,833.14 |

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, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | 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 | | | | | | 4,950.19 |
| *Fiscal Year 2002:* | | | | | | | | |
| Statewide Transportation and Local Bridge Fund | | 7,501.83 | | | | | | 7,501.83 |
| Local Scoping Program | 45.84 | 173.00 | | | | | | 218.84 |
| 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 | | | | | | 22,804.30 | 758.85 |
| 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 | | | | | | 27,115.53 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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



| | Balance Dec. 31, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | 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 | | | | | | 1,344.17 | 61.61 |
| Personal Assistance Services Program: | | | | | | | | |
| Project II - Cost Share Program | | 227.93 | | | | | | 227.93 |
| Special Child Health Services | | 1,673.35 | | | | | | 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 |
| Disaster Liaison | | 361.00 | | | | 361.00 | | |
| City of Newark: | | | | | | | | |
| Central Avenue Improvements | 5,046.58 | 1,103,469.48 | | | | | | 1,108,516.06 |
| *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 | | |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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



| | Balance Dec. 31, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2008:* | | | | | | | | |
| Special Child Health Services: | | | | | | | | |
| Program Income | $ | $ 8,579.66 | $ | $ | $ (539.41) | $ 8,040.25 | $ | $ |
| 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 | | | | | | 593.31 | 6,549.40 |
| 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 Inter-Agency Coordinating Council | | 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 | | | | 66,238.47 | | |
| 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: | | | | | | | | |
| Roadway Resurfacing Program | | 628,049.15 | | | | | | 628,049.15 |
| 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 | | | | | | 1,625.50 |
| 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 |
| Law Enforcement Technology | 20,064.00 | 124,548.20 | | 143,653.20 | | | 959.00 | |
| Logistics and Commodities Distribution Plan | | 9,598.91 | | | | | | 9,598.91 |
| Emergency Operations Center | | 1,241.94 | | | | | | 1,241.94 |
| Essex County Witness Relocation Program | | 1,638.85 | | | | | | 1,638.85 |

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, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2009:* | | | | | | | | |
| Cooperative Marketing | $ | $ 3,029.58 | $ | $ | $ | $ | $ | $ 3,029.58 |
| Comprehensive County Fund Allocation | | 3,872.07 | | | (1,872.07) | | | 2,000.00 |
| 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 | | | | | | 2,271,355.83 |
| *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: | | | | | | | | |
| Stop Violence Against Women | | 42,116.60 | | | | 42,116.60 | | |
| New Jersey Senior Citizen Disabled Transportation | 141,661.25 | | | 141,661.25 | | | | |
| Special Child Early Intervention Services | | 6.14 | | | | | | 6.14 |
| Special Child Early Intervention Case Management | | 12,854.97 | | | | | | 12,854.97 |
| Insurance Fraud Reimbursement | | 9,704.66 | | | | 9,704.66 | | |
| Annual Transportation Program | 613,094.93 | 2,305.05 | | | | | 604,488.25 | 10,911.73 |
| 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 |
| 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 | | |
| Improvements to Passaic River Waterfront Park | 601,503.93 | | | 386,006.62 | | | 215,497.31 | |
| Infoshare Select Intelligence Management | | 100,000.00 | | | | | | 100,000.00 |
| Juvenile Detention Alternative Initiative | 250.70 | 32,553.23 | | | | 32,803.93 | | |
| Summer Internship Program | | 4,238.80 | | | | 4,238.80 | | |
| Paul Coverdell Forensic Science Program | 372.36 | 1,042.40 | | | | 1,414.76 | | |
| *Fiscal Year 2011:* | | | | | | | | |
| New Jersey Senior Citizen Disabled Transportation | | 120,515.45 | | 120,515.45 | | | | |
| Special Child Health Services: | | | | | | | | |
| Early Intervention Services | | 2,704.43 | | | | | | 2,704.43 |
| Right-to-Know Program | | 10,210.00 | | | | | | 10,210.00 |
| Insurance Fraud Reimbursement | | 179,566.92 | | 12,584.30 | | | | 166,982.62 |
| 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 |
| Community Justice Program | | 13,126.35 | | | | 13,126.35 | | |
| Child Advocacy Unit | | 16,999.00 | | | | 16,999.00 | | |
| Annual Transportation Program | 691,113.53 | 50,860.26 | | | | | 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 #5

| | Balance Dec. 31, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2011:* | | | | | | | | |
| Sexual Assault Response Team | $ 1,400.00 | $ 829.55 | $ | $ | $ | $ 2,229.55 | $ | $ |
| Green Acres Projects: | | | | | | | | |
| Multi-Park Improvements | | 0.40 | | | | | | 0.40 |
| Branch Brook Park Rehabilitation: | | | | | | | | |
| Project II - Roberto Clemente | | 0.25 | | | | | | 0.25 |
| 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 | | 17,396.91 | | | | | | 17,396.91 |
| Law Enforcement Technology Program | 44,767.24 | 96,427.10 | | 107,389.00 | | | 33,244.24 | 561.10 |
| Subregional Studies Project | | 41,786.01 | | | | | | 41,786.01 |
| Manual Uniform Traffic Control Devices | 7,975.86 | 860.00 | | | | 8,835.86 | | |
| 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 | | |
| Victim Witness Advocacy Fund: | | | | | | | | |
| Supplement | | 114,889.47 | | 37,675.00 | | | | 77,214.47 |
| Disaster Liaison | | 1,960.52 | | | | | | 1,960.52 |
| Comprehensive County Funding Allocation | 2,680.00 | 90,442.97 | | | 177.13 | | 2,680.00 | 90,620.10 |
| Juvenile Detention Alternate Initiative | 111.00 | 21,036.63 | | | | | 111.00 | 21,036.63 |
| Domestic Violence Assessment Center Program | | 1,794.51 | | 756.24 | | | | 1,038.27 |
| Paul Coverdell Forensic Science Improvement | | 931.96 | | | | | | 931.96 |
| General Operating Support | 2,375.00 | | | 1,250.00 | | | 1,125.00 | |
| *Fiscal Year 2012:* | | | | | | | | |
| Work First New Jersey: | | | | | | | | |
| Temporary Assistance for Needy Families | | 470,185.92 | | | | 470,185.92 | | |
| 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 | | 120,291.42 | | | | 120,291.42 | | |
| Special Child Health Services: | | | | | | | | |
| Early Intervention Services | | 30,661.39 | | | | | | 30,661.39 |
| Program Income | | 10,585.00 | | | | | | 10,585.00 |
| Case Management | | 903.50 | | | | | | 903.50 |
| Housing Opportunities for People with Aids | | 22.17 | | | | 22.17 | | |
| Community Service Block Grant | | 91,539.81 | | 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 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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



| | Balance Dec. 31, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2012:* | | | | | | | | |
| Tenant Resource Center: | | | | | | | | |
| Project I | $ | $ 36,664.58 | $ | $ | $ | $ 36,664.58 | $ | $ |
| Project II | | 28,982.11 | | | (28,982.11) | | | |
| Municipal Alliance to Prevent Alcoholism and Drug Abuse | | 209,460.62 | | | | | | 209,460.62 |
| Body Armor Replacement: | | | | | | | | |
| Corrections | 217.91 | | | 217.91 | | | | |
| Community Justice Program | | 5,876.94 | | | | 5,876.94 | | |
| Child Advocacy Unit | | 66,269.00 | | | | | | 66,269.00 |
| Workforce Investment Act: | | | | | | | | |
| Youth Allotment | | 108,562.14 | | | | 108,562.14 | | |
| Homeland Security Program | | 3,212.67 | | | | 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 | | |
| 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 | | 676.20 | | | | | | 676.20 |
| Urban Area Security Initiative: | | | | | | | | |
| Project IV | | 45,000.00 | | | | 45,000.00 | | |
| Work First New Jersey: | | | | | | | | |
| Temporary Assistance for Needy Families | 522.75 | 126,701.04 | | | | 127,223.79 | | |
| General Operating Support | 3,125.00 | | | 375.00 | | | 2,750.00 | |
| Museums for America | | 71,120.00 | | 22,683.00 | | | 8,346.78 | 40,090.22 |
| Edward Byrne Memorial Justice | | 42.81 | | | | | | 42.81 |
| Children's Inter-Agency Coordinating Council | | 33,612.70 | | | | | | 33,612.70 |
| Care Coordination: | | | | | | | | |
| Program Income | | 12,979.10 | | 12,979.10 | | | | |
| Park Avenue - Orange and East Orange Intersection | | 99,589.90 | | | | 99,589.90 | | |
| Berkeley Avenue Bridge | 12,363.98 | | | 2,017.71 | | | 10,346.27 | |
| Dodd Street Bridge | 43,494.46 | | | | | | 43,494.46 | |
| Centre Street Bridge | | 1,000,000.00 | | | | | | 1,000,000.00 |
| Almost Home III | | 113,890.93 | | | 6,229.00 | | | 120,119.93 |
| Bulletproof Vest Partnership Program | | 789.10 | | | | | | 789.10 |
| Law and Program Enforcement for Essex County Violence | 345,962.14 | 622,468.34 | | 124,264.85 | | | 257,241.70 | 586,923.93 |
| Disaster Liaison | | 1,600.00 | | | | | | 1,600.00 |
| Supportive Assistance for Individuals and Families: | | | | | | | | |
| Project I | | 134,334.51 | | | | 134,334.51 | | |
| Project II | | 375,572.53 | | 148,389.00 | | 227,183.53 | | |

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, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2012:* | | | | | | | | |
| General Educational Development: | | | | | | | | |
| GED Testing Center | $ 386.24 | $ | $ | $ 386.24 | $ | $ | $ | $ |
| Workforce Investment Act: | | | | | | | | |
| Gold Standard Evaluation | | 19,271.00 | | 14,559.31 | 1,203.80 | | | 5,915.49 |
| Business Development Interdepartmental Funds | | 1,950.94 | | | | 1,950.94 | | |
| Hurricane Sandy Disaster National Emergency | 79,178.25 | 7,072.14 | | 622.86 | 128,138.80 | | | 213,766.33 |
| Comprehensive County Funding Allocation | 29,664.00 | 67,268.21 | | 415.00 | (18,425.57) | | 29,249.00 | 48,842.64 |
| Juvenile Detention Alternative Innovation | 20.00 | 5,761.87 | | | | | 20.00 | 5,761.87 |
| Springfield and Ellis Avenue Intersection | | 186,679.06 | | | | 186,679.06 | | |
| Domestic Violence Assessment Program Income | | 1,300.00 | | 1,272.48 | | | 13.48 | 14.04 |
| Paul Coverdell Program | | 14.26 | | | | | | 14.26 |
| *Fiscal Year 2013:* | | | | | | | | |
| Area Plan | 364,007.56 | 14,657.51 | | 365,300.88 | 1,293.32 | | | 14,657.51 |
| Alcoholism Services | | 110,764.42 | | | | | | 110,764.42 |
| Housing Opportunities for People with Aids | 1,448.00 | 8,747.67 | | | | 10,195.67 | | |
| Community Service Block Grant | | 7,265.60 | | 7,265.60 | | | | |
| Substance Abuse Initiative | | 58,333.00 | | 58,333.00 | | | | |
| Annual Transportation Program | 150,000.00 | 831,287.67 | | 900,000.00 | | | | 81,287.67 |
| Work First New Jersey: | | | | | | | | |
| Project I | 3,300.20 | 281,681.06 | | 39,699.31 | 30,645.81 | 275,927.76 | | |
| Project II | 657,839.57 | 1,110,771.47 | | 536,338.09 | (97,887.07) | | | 1,134,385.88 |
| Workforce Investment Act - Youth Allotment | 34,082.81 | 175,420.24 | | 125,318.34 | 3,117.15 | | | 87,301.86 |
| Sunday Court Arraignment | | 7,145.00 | | | | | | 7,145.00 |
| General Operating Support | 1,859.00 | | | | | | 1,859.00 | |
| Essex County Turtle Back Zoo Improvements to Playground and Pavilion | 66,173.96 | 1,701.48 | | 19,031.72 | | | 47,142.24 | 1,701.48 |
| Green Acres Projects: | | | | | | | | |
| Anderson Park Improvements - Friends of Anderson Park | | 27,125.00 | | | | | | 27,125.00 |
| Eagle Rock Reservation | | 1,771.90 | | | | | | 1,771.90 |
| Branch Brook Park La Casa de Don Pedro | 50,577.89 | 405.00 | | 50,577.89 | | | | 405.00 |
| River Bank Park Improvements - SPARK Friends | | 400.00 | | | | | | 400.00 |
| Sea Lion Exhibit - Zoological Society of New Jersey Multi-Park Improvements | 100,000.00 | 6,494.09 | | 100,000.00 | | | | 6,494.09 |
| Sandy Homeownership/Renter Assistance Program | 13,094.10 | 8,000.00 | | 8,142.88 | | | 1,363.10 | 11,588.12 |
| South Orange Avenue/Glenview Road Intersection | | 317,274.00 | | | | | | 317,274.00 |
| Community Forestry Management Plan | | 3,000.00 | | | | | | 3,000.00 |
| Social Service for the Homeless | 826.00 | 60,759.86 | | 117,695.43 | 56,109.57 | | | |
| Special Child Health Services: | | | | | | | | |
| Early Intervention | | 18,227.52 | | 2,179.83 | | | | 16,047.69 |
| State of New Jersey Department of Health: | | | | | | | | |
| Division of Family Health Services | 1,179.85 | 12,108.29 | | 6,737.19 | | | | 6,550.95 |
| Essex County Historic Holiday House Tour | | 3,000.00 | | | | | | 3,000.00 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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



| | Balance Dec. 31, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2013:* | | | | | | | | |
| Housing Opportunities for People with Aids | $ 9,339.24 | $ 6,122.42 | $ | $ 12,785.84 | $ | $ | $ | $ 2,675.82 |
| Subregional Transportation Planning Program | | 7.76 | | | | | | 7.76 |
| Emergency Management Agency Assistance | 5,000.00 | 15,000.00 | | | | | 5,000.00 | 15,000.00 |
| Homeland Security Grant Program | | 1,352.14 | | | | | | 1,352.14 |
| Urban Area Security Initiative: | | | | | | | | |
| State Share | | 45,000.00 | | | | | | 45,000.00 |
| Local Share | | 105,914.02 | | | (50,602.42) | | | 55,311.60 |
| Federal Emergency Management Agency: | | | | | | | | |
| Mitigation of Office of Emergency Management: | | | | | | | | |
| Project II | 56,617.49 | 572.34 | | 24,638.22 | | | | 32,551.61 |
| Children's Inter-Agency Coordinating Council | | 439,700.00 | | | | | | 439,700.00 |
| Municipal Alliance to Prevent Alcoholism | | 267,995.24 | | | | | | 267,995.24 |
| Post Sandy Planning and Assistance | | 280,000.00 | | | | | 90,550.00 | 189,450.00 |
| Human Services Homeless Population | | 37,278.20 | | 37,149.20 | (129.00) | | | |
| Care Coordination Program Income | | 171,050.00 | | 41,184.56 | | | | 129,865.44 |
| Auctioned Vehicle Program Income | | 10,136.00 | | | | | | 10,136.00 |
| Park Avenue Intersections in Orange and East Orange | | 121,448.39 | | | | | | 121,448.39 |
| Park Avenue and 4th Street Intersections | | 221,280.78 | | | | | | 221,280.78 |
| Rehabilitation of the Glen Avenue Bridge | | 51,037.65 | | | | | | 51,037.65 |
| Clean Communities | 553.41 | 838.59 | | 1,371.66 | | | | 20.34 |
| Almost Home III | | 62,499.63 | | | 9,453.57 | | | 71,953.20 |
| Special Transportation Program Income | | 7,429.00 | | | | | | 7,429.00 |
| Body Armor Replacement Fund: | | | | | | | | |
| Correction | 2,013.25 | | | 2,013.25 | | | | |
| Youth Services | | 521.79 | | 521.79 | | | | |
| Public Safety Youth Program | | 169.98 | | | | 169.98 | | |
| County Office of Victim Witness Advocacy | | | | | | | | |
| Supplement | 6,007.00 | 29,318.28 | | 27,981.19 | 31,158.53 | | 30,057.00 | 8,445.62 |
| Local Arts Program | 1,325.00 | | | | | | 1,325.00 | |
| New Jersey Senior Citizen and Disabled | | | | | | | | |
| Resident Transportation | | 168,972.10 | | 168,972.10 | | | | |
| Community Justice Program | | 957.54 | | | | 957.54 | | |
| State Homeland Security Program | 59,391.80 | 139,053.21 | | 240,606.59 | 50,602.42 | | | 8,440.84 |
| Hazard Mitigation Grant Program | 26,936.89 | 13,000.00 | | 26,936.89 | | | | 13,000.00 |
| Family Court Program | | 5,437.21 | | | | | | 5,437.21 |
| Pharmaceutical Assistance to the Aged | | 48,240.00 | | | | 48,240.00 | | |
| Supportive Assistance for Individuals and | | | | | | | | |
| Families | | 221,403.00 | | 33,235.00 | | 188,168.00 | | |
| General Educational Development Testing Center | 293.23 | 2,618.77 | | 2,911.00 | | | | 1.00 |
| Comprehensive County Funding Allocation | 143,529.03 | 172,740.39 | | 31,710.51 | 22,142.89 | | 88,928.72 | 217,773.08 |
| Juvenile Detention Alternative Intervention | 80.00 | 31,086.18 | | | | | 80.00 | 31,086.18 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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



| | Balance Dec. 31, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2013:* | | | | | | | | |
| Supplemental Workforce Development Benefits: | | | | | | | | |
| Project I | $ | $ 15,285.00 | $ | $ | $ | $ 15,285.00 | $ | $ |
| Project II | | 23,535.00 | | | | 23,535.00 | | |
| Domestic Violence Assessment Center | | | | | | | | |
| Program Income | | 880.00 | | 839.29 | | | | 40.71 |
| Workforce Investment Act: | | | | | | | | |
| Adult and Dislocated Worker | 314,362.26 | 99,227.05 | | 265,802.38 | | | 1,766.25 | 146,020.68 |
| Workforce Learning Link Program | | 483.08 | | 483.00 | | | | 0.08 |
| Paul Coverdell Forensic Science Improvement | | 7,024.34 | | | | | | 7,024.34 |
| *Fiscal Year 2014:* | | | | | | | | |
| Area Plan | 1,331,381.36 | 153,041.39 | | 1,438,275.11 | (26,843.02) | | 13,002.58 | 6,302.04 |
| Alcoholism Services | 272,994.24 | 15,651.69 | | 237,867.73 | | | 23,145.00 | 27,633.20 |
| Substance Abuse Initiative | | 70,000.00 | | 11,667.00 | | 58,333.00 | | |
| Annual Transportation Program | 328,984.73 | | | 328,638.52 | | | | 346.21 |
| General Operating Support: | | | | | | | | |
| Regular | | 10,872.00 | | 5,979.00 | | | 4,893.00 | |
| Summer Concert | | 14,754.00 | | 14,754.00 | | | | |
| Work First New Jersey: | | | | | | | | |
| Temporary Assistance for Needy Families | 1,271,516.69 | 4,493,664.19 | | 4,837,885.79 | (98,473.34) | | 351,817.00 | 477,004.75 |
| Human Service Advisory Council | | 21,097.00 | | 21,097.00 | | | | |
| Super Storm Sandy Resiliency Efforts | 1,326.77 | 39,877.96 | | 3,166.62 | 8,738.31 | | | 46,776.42 |
| Super Storm Sandy Medically Fragile Children | | 34,919.90 | | 16,547.69 | (17,915.02) | | | 457.19 |
| South Orange Avenue Traffic Operational | 210,154.60 | 0.33 | | 186,750.36 | | | 23,404.24 | 0.33 |
| Bloomfield Avenue, Valley Road and Orange | | | | | | | | |
| Avenue Improvements | | 130,000.00 | | | | | | 130,000.00 |
| Social Service for the Homeless: | | | | | | | | |
| Project I | 259,885.21 | 36,424.57 | | 278,050.78 | (5,856.05) | | | 12,402.95 |
| Project II | 2,599,921.55 | 375,514.32 | | 2,498,611.75 | | | 35,060.36 | 441,763.76 |
| Special Children Health Service: | | | | | | | | |
| Early Intervention Service | 1,742.19 | 658,909.54 | | 602,694.43 | | | | 57,957.30 |
| Case Management | 259.49 | 138,821.48 | | 142,862.30 | 9,716.12 | | | 5,934.79 |
| Program Income | | 5,520.00 | | | | | | 5,520.00 |
| Housing Opportunities for People with Aids | | 370,000.00 | | 346,714.18 | | | 6,857.16 | 16,428.66 |
| Community Service Block Grant | 159,956.95 | 211,050.52 | | 349,865.06 | (21,142.41) | | | |
| Subregional Transportation Planning Program | | 81,503.65 | | 37,514.29 | (19,773.16) | | | 24,216.20 |
| Right-to-Know Program | | 20,419.00 | | 20,419.00 | | | | |
| Emergency Management Agency Assistance | | 95,000.00 | | | | | | 95,000.00 |
| Children's Inter-Agency Coordinating Council | | 439,700.00 | | 162,933.30 | | | | 276,766.70 |
| Municipal Alliance to Prevent Alcoholism | 713,528.75 | 93,617.14 | | 687,848.96 | | | | 119,296.93 |
| Pedestrian Safety Enforcement | | 14,000.00 | | | (14,000.00) | | | |
| Insurance Fraud Reimbursement Program | | 13,505.31 | | 13,505.31 | | | | |
| Intellectual Property Program | | 393,587.00 | | 96,280.68 | | | | 297,306.32 |

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, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2014:* | | | | | | | | |
| Seniors' Farmers Market Nutrition Program | $ 4,250.00 | $ | $ | $ 4,250.00 | $ | $ | $ | $ |
| Youth Symposium Career Exploration in NJ | 4,244.81 | 7,673.21 | | 9,853.77 | | | | 2,064.25 |
| Care Coordination Program Income | | 106,795.50 | | 5,273.20 | 25,549.70 | | | 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 | | 2,393.03 | | | | 2,606.97 |
| Universal Service Fund: | | | | | | | | |
| Administration | | 35,304.00 | | 35,304.00 | | | | |
| Improvements to Eight Intersections | 2,618,754.00 | 40,450.00 | | 2,358,280.22 | | | | 300,923.78 |
| Newark Access Variable Message Signage | | 359,960.00 | | 320,351.06 | | | 39,608.94 | |
| Clean Communities | 465.70 | 36,026.15 | | 26,083.07 | | | 10,395.70 | 13.08 |
| Multi-Jurisdictional Gang, Gun and Narcotics | | | | | | | | |
| Task Force | | 170,176.00 | | 170,172.00 | | | | 4.00 |
| Prosecutor LED Mental Health Diversion | | 148,895.09 | | 11,621.00 | | | 3,000.00 | 134,274.09 |
| Almost Home III | | 210,732.39 | | 124,796.92 | (15,682.57) | | | 70,252.90 |
| Respite Care Program: | | | | | | | | |
| Grant | 20,361.70 | 63,911.85 | | 51,663.36 | | | | 32,610.19 |
| Program Income | 648.00 | 4,482.94 | | 2,931.50 | | | 2,199.44 | |
| Senior Citizens and Disabled Residents | | | | | | | | |
| Transportation Assistance Program: | | | | | | | | |
| Special Transportation Program: | | | | | | | | |
| Project I | | 9,903.00 | | | | | | 9,903.00 |
| Project II | 285,778.01 | 366,700.01 | | 203,522.23 | | | | 448,955.79 |
| Body Armor Replacement Fund: | | | | | | | | |
| Corrections | 41,480.09 | 33,797.91 | | 75,278.00 | | | | |
| Prosecutor | | 14,892.00 | | 14,892.00 | | | | |
| Sheriff | | 36,545.10 | | 36,545.10 | | | | |
| Youth Services | | 22,419.00 | | 15,913.86 | | | | 6,505.14 |
| Tenant Resource Center | | 66,232.28 | | 61,579.16 | | | | 4,653.12 |
| County Office of Victim Witness Advocacy | | 335,978.00 | | 335,978.00 | | | | |
| Violence Against Women | | 52,002.60 | | 21,895.43 | | | | 30,107.17 |
| Local Arts Program | 34,299.25 | | | 27,451.75 | | | 6,847.50 | |
| State Homeland Security Program | | 454,395.00 | | 235,353.44 | | | 178,937.39 | 40,104.17 |
| New Jersey Share Program Income | 4,109.14 | 19,550.86 | | 19,587.93 | | | | 4,072.07 |
| Sexual Assault Response Team: | | | | | | | | |
| Nurse Examination | 3,331.59 | 24,811.92 | | 21,791.59 | | | | 6,351.92 |
| Family Court Program | 135.00 | 74,047.15 | | 135.00 | 17,490.90 | | 336.54 | 91,201.51 |
| Low Income Home Energy Assistance Program: | | | | | | | | |
| Project II | | 55,219.00 | | 55,219.00 | | | | |
| Supportive Assistance for Individuals and Families | | 589,472.80 | | 360,665.33 | (5,427.00) | | 284.65 | 223,095.82 |
| General Educational Development Testing Center | | 27,340.00 | | 10,964.43 | | | | 16,375.57 |

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, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2014:* | | | | | | | | |
| Job Access and Reverse Commute: | | | | | | | | |
| Project I | $ 107,776.00 | $ | $ | $ 107,776.00 | $ | $ | $ | $ |
| Project II | | 0.06 | | | | | | 0.06 |
| Comprehensive County Funding Allocation | 448,741.63 | 641,718.04 | | 498,618.96 | 1,092.13 | | 64,045.14 | 528,887.70 |
| Construction of Lenape Trail and Walking Path | 68,270.64 | | | 34,130.64 | | | 34,140.00 | |
| West Side Park Gymnasium | 490,000.00 | | | 490,000.00 | | | | |
| Juvenile Detention Alternative Initiative | 4,020.00 | 51,378.55 | | 17,345.24 | | | 1,068.00 | 36,985.31 |
| Essex County College Learning Link | | 6,000.06 | | | (5,942.78) | | | 57.28 |
| Essex County One Stop | | 19,820.00 | | | (5,767.32) | | | 14,052.68 |
| Child Advocacy Program | | 28,132.00 | | 28,132.00 | | | | |
| Supplemental Workforce - Smart Steps | | 7,380.00 | | 619.85 | (6,750.00) | | | 10.15 |
| Urban Area Security Initiative: | | | | | | | | |
| Project I | | 122,532.00 | | 51,000.00 | (71,500.00) | | | 32.00 |
| Project II | | 127,016.00 | | 81,250.00 | | | | 45,766.00 |
| Domestic Violence Assessment Center | | 755.00 | | | | | | 755.00 |
| Local Law Enforcement Assistance Component | | 34,339.00 | | 34,339.00 | | | | |
| Workforce Investment Act: | | | | | | | | |
| Youth Allotment | 572,412.27 | 2,232,718.35 | | 1,842,299.71 | (50,087.53) | | 157,490.79 | 755,252.59 |
| Workforce Learning Link | 177.33 | 72,928.67 | | 60,823.60 | | | 17.69 | 12,264.71 |
| Work First New Jersey: | | | | | | | | |
| Temporary Assistance for Needy Families | 476,299.97 | 5,331,992.06 | | 5,468,320.83 | 77,942.42 | | 45,959.30 | 371,954.32 |
| *Fiscal Year 2015:* | | | | | | | | |
| Area Plan | | | 7,385,178.00 | 5,804,483.34 | | | 1,492,157.49 | 88,537.17 |
| Alcoholism Services | | | 1,338,057.00 | 1,102,306.69 | | | 235,710.31 | 40.00 |
| Annual Transportation Program | | | 5,217,500.00 | 4,936,114.65 | | | 219,816.85 | 61,568.50 |
| Workforce Learning Link | | | 55,000.00 | 55,000.00 | | | | |
| Oral History Film for Essex County Kipps Cast | | | 11,500.00 | | | | | 11,500.00 |
| Ivy Hill Park Softball Field Improvements | | | 1,500,000.00 | 1,329,919.23 | | | 137,550.77 | 32,530.00 |
| General Program Support: | | | | | | | | |
| Summer Concert Series | | | 14,754.00 | | | | | 14,754.00 |
| Work First New Jersey: | | | | | | | | |
| Temporary Assistance for Needy Families | | | 9,682,111.00 | 2,353,967.86 | | | 1,991,936.25 | 5,336,206.89 |
| Human Service Advisory Board | | | 68,859.00 | 68,858.85 | | | | 0.15 |
| Personal Assistance Services Program | | | 130,000.00 | 130,000.00 | | | | |
| Rehabilitation of Lyons Avenue Bridge | | | 435,000.00 | | | | | 435,000.00 |
| Replacement of Cherry Lane Bridge | | | 1,000,000.00 | | | | | 1,000,000.00 |
| Roadway Resurfacing | | | 1,025,000.00 | 1,025,000.00 | | | | |
| Restroom Improvements at the Essex County Economic Development Authority | | | 289,264.00 | 169,370.00 | | | | 119,894.00 |
| Bridge Street, Clay Street and Jackson Street Bridges | | | 1,241,737.00 | | | | 981,067.00 | 260,670.00 |
| DPW Headquarters Photovoltaic Power | | | 250,000.00 | | | | | 250,000.00 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #12

| | Balance Dec. 31, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2015:* | | | | | | | | |
| Irvington Avenue Streetscape Improvement Project | $ | $ | $ 850,000.00 | $ | $ | $ | $ | $ 850,000.00 |
| Irvington Center Streetscape Improvement Project | | | 719,921.00 | | | | | 719,921.00 |
| Lyons Avenue Improvements | | | 2,765,332.00 | | | | 211,892.03 | 2,553,439.97 |
| Chancellor Avenue Improvements | | | 3,080,923.00 | | | | 239,194.42 | 2,841,728.58 |
| Berkeley Avenue Bridge over Second River: | | | | | | | | |
| Project I | | | 5,926,335.00 | | | | 1,168,473.09 | 4,757,861.91 |
| Project II | | | 6,100.00 | 3,500.00 | | | | 2,600.00 |
| Replacement of Hoover Avenue Bridge | | | 772,500.00 | | | | | 772,500.00 |
| Replacement of Centre Street Bridge | | | 1,000,000.00 | | | | | 1,000,000.00 |
| Social Service for the Homeless | | | 3,618,621.00 | 1,586,612.41 | | | 1,597,574.22 | 434,434.37 |
| Special Child and Early Intervention Services | | | 1,324,785.00 | 617,782.95 | | | 5,728.60 | 701,273.45 |
| Special Child Health Services: | | | | | | | | |
| Case Management | | | 279,659.00 | 164,462.02 | | | 1,103.63 | 114,093.35 |
| Housing Opportunities for People with Aids | | | 363,000.00 | | | | | 363,000.00 |
| Community Service Block Grant | | | 965,633.00 | 605,490.96 | | | 191,282.96 | 168,859.08 |
| Continuum of Care Program | | | 99,500.00 | 52,159.44 | | | | 47,340.56 |
| Subregional Transportation Planning Program | | | 132,966.00 | 26,037.67 | | | | 106,928.33 |
| Freeway Drive and Station Area Safety | | | 200,000.00 | | | | | 200,000.00 |
| Emergency Management Agency Assistance | | | 100,000.00 | | | | | 100,000.00 |
| Children's Inter-Agency Coordinating Council | | | 439,700.00 | 121,179.90 | | | 269,860.10 | 48,660.00 |
| Pedestrian Safety Enforcement | | | 10,000.00 | 6,446.98 | | | | 3,553.02 |
| Essex County Justice Information Project | | | 135,530.00 | | | | | 135,530.00 |
| Rehabilitation of Irvington Field House Building | | | 400,000.00 | 101,841.60 | | | 298,158.40 | |
| Green Acres Multi-Park Improvements: | | | | | | | | |
| Glenfield Park Improvements: | | | | | | | | |
| Project I | | | 542,811.00 | 542,811.00 | | | | |
| Project II | | | 200,000.00 | 200,000.00 | | | | |
| Weequahic Park | | | 899,056.00 | 749,370.72 | | | 149,684.78 | 0.50 |
| Weequahic Park - Synthetic Turf Field | | | 1,219,792.00 | 67,865.00 | | | 1,151,927.00 | |
| Insurance Fraud Reimbursement Program | | | 250,000.00 | 250,000.00 | | | | |
| Senior Farmer Market Nutrition Program | | | 4,250.00 | 4,250.00 | | | | |
| Care Coordination Program | | | 122,910.00 | 15,767.90 | | | | 107,142.10 |
| Universal Service Fund | | | 38,781.00 | | | | | 38,781.00 |
| Clean Communities Grant | | | 74,324.00 | 373.70 | | | 136.41 | 73,813.89 |
| Multi-Jurisdictional Gang, Gun and Narcotics Task Force | | | 338,392.00 | 167,090.00 | | | | 171,302.00 |
| Almost Home III | | | 272,038.00 | 80,785.47 | | | 14,771.97 | 176,480.56 |
| Respite Care: | | | | | | | | |
| Grant | | | 594,515.00 | 514,726.70 | | | 49,868.88 | 29,919.42 |
| Program Income | | | 30,887.00 | 13,711.08 | | | 8,499.59 | 8,676.33 |
| Senior Citizens and Disabled Residents Transportation Assistance Program Income | | | 7,909.00 | | | | | 7,909.00 |

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, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2015:* | | | | | | | | |
| Body Armor Replacement Fund: | | | | | | | | |
| Corrections | $ | $ | $ 55,750.00 | $ 5,939.59 | $ | $ | $ | $ 49,810.41 |
| Prosecutor | | | 11,634.00 | 9,580.00 | | | | 2,054.00 |
| Sheriff | | | 35,674.00 | 20,592.20 | | | 14,982.00 | 99.80 |
| Youth Services | | | 16,695.00 | | | | | 16,695.00 |
| Conducted Energy Device Assistance | | | 51,838.00 | | | | | 51,838.00 |
| County Office of Victim Witness Advocacy: | | | | | | | | |
| Project I | | | 583,065.00 | 272,580.51 | | | | 310,484.49 |
| Project II | | | 84,301.00 | 56,523.14 | | | | 27,777.86 |
| Local Arts Program | | | 124,836.00 | 82,464.00 | | | 41,662.00 | 710.00 |
| Senior Citizen and Disabled Residents | | | | | | | | |
| Transportation Assistance Program | | | 1,181,619.00 | 673,784.37 | | | 381,913.72 | 125,920.91 |
| County Environmental Health Act: | | | | | | | | |
| Regular Program | | | 323,683.00 | 163,180.00 | | | 824.54 | 159,678.46 |
| Core Program | | | 222,715.00 | 71,844.75 | | | | 150,870.25 |
| Elective Program | | | 67,682.00 | | | | | 67,682.00 |
| Sexual Assault Response Team: | | | | | | | | |
| Project I | | | 87,605.00 | 84,557.11 | | | | 3,047.89 |
| Project II | | | 112,375.00 | 17,384.75 | | | | 94,990.25 |
| Family Court Program | | | 240,293.00 | 198,100.60 | | | 336.54 | 41,855.86 |
| Supportive Assistance for Individuals and Families | | | 656,607.00 | 95,772.66 | | | 8,944.24 | 551,890.10 |
| General Educational Development Testing Center | | | 14,204.00 | 2,533.00 | | | 1,299.40 | 10,371.60 |
| Job Access and Reverse Commute: | | | | | | | | |
| Project I | | | 580,000.00 | 271,253.62 | | | | 308,746.38 |
| Project II | | | 200,000.00 | | | | | 200,000.00 |
| Project III | | | 480,000.00 | | | | | 480,000.00 |
| Project IV | | | 50,000.00 | | | | | 50,000.00 |
| Project V | | | 50,000.00 | 50,000.00 | | | | |
| Comprehensive County Funding Allocation | | | 1,565,806.00 | 843,152.98 | | | 374,122.36 | 348,530.66 |
| State Incentive Program Funds | | | 370,001.00 | 27,478.47 | | | 75,954.56 | 266,567.97 |
| Juvenile Detention Alternative Initiative | | | 120,000.00 | 60,253.93 | | | 5,299.29 | 54,446.78 |
| Click It or Ticket | | | 4,000.00 | 3,203.25 | | | | 796.75 |
| COPS Anti-Gang Initiative Program | | | 594,023.00 | | | | | 594,023.00 |
| Child Advocacy Program | | | 334,750.00 | 334,750.00 | | | | |
| Urban Area Security Initiative: | | | | | | | | |
| Project I | | | 479,016.00 | | | | | 479,016.00 |
| Project II | | | 435,297.00 | | | | | 435,297.00 |
| Domestic Violence Assessment Center Program | | | 760.00 | | | | | 760.00 |
| Workforce Development Partnership Program | | | 205,782.00 | | | | | 205,782.00 |
| Local Law Enforcement Assistance Component | | | 34,189.00 | | | | | 34,189.00 |
| Workforce Investment Act: | | | | | | | | |
| Youth Allotment | | | 1,103,598.00 | 455,802.37 | 38,900.00 | | 150,946.88 | 535,748.75 |
| Adult and Dislocated Worker | | | 2,332,780.00 | 684,926.83 | | | 349,329.41 | 1,298,523.76 |

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21
Sheet #14

| | Balance Dec. 31, 2014 | | | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Expended | Adjustments | Cancelled | Encumbered | Unencumbered |
| *Fiscal Year 2015:* | | | | | | | | |
| Workforce Learning Link Program | $ | $ | $ 75,000.00 | $ 9,927.48 | $ | $ | $ 89.11 | $ 64,983.41 |
| Workfirst New Jersey: | | | | | | | | |
| Temporary Assistance for Needy Families | | | 11,790,011.00 | 5,316,982.50 | | | 604,735.80 | 5,868,292.70 |
| Need Based Work Support Allotment | | | 300,000.00 | 131,661.63 | | | | 168,338.37 |
| Community Provider Contract Adjustment: | | | | | | | | |
| Alcoholism | | | 10,656.00 | | | | | 10,656.00 |
| Social Service for the Homeless | | | 23,160.00 | | | | | 23,160.00 |
| Children's Inter-Agency Coordinating Council | | | 13,653.00 | | | | | 13,653.00 |
| Respite Care Program | | | 4,752.00 | 4,752.00 | | | | |
| Area Plan | | | 25,029.00 | 25,029.00 | | | | |
| Paul Coverdell Forensic Science Improvement | | | 16,883.00 | 16,833.00 | | | | 50.00 |
| | $ 17,463,116.54 | $ 41,007,684.36 | $ 82,499,852.00 | $ 63,378,101.57 | $ (43,896.28) | $ 4,457,055.69 | $ 15,760,146.68 | $ 57,331,452.68 |
| | A | A | Below | A-4 | Below | Below | A | A |

| | Ref. | | | | |
|---|---|---|---|---|---|
| Federal and State Grants | A-3 | $ 82,345,404.00 | $ | $ | |
| Essex County Matching Funds | A-4 | 154,448.00 | | | |
| Due to Current Fund | A-17 | | | 447,406.99 | |
| Due to Current Fund | A-17 | | 43,896.28 | | |
| Due to State of New Jersey | A-16 | | | 460,808.01 | |
| Cancellations: | | | | | |
| Grants Receivable | A-20 | | | 3,548,840.69 | |
| | Above | $ 82,499,852.00 | $ 43,896.28 | $ 4,457,055.69 | |

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, 2014 | Collections | Applied to Grants Receivable | Balance Dec. 31, 2015 |
|---|---|---|---|---|
| Respite Care Program: | | | | |
| Program Income | $ 30,887.77 | $ 26,597.53 | $ 30,887.00 | $ 26,598.30 |
| Waiver Program Income | 25,965.00 | | | 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 | 122,910.24 | 54,295.00 | 122,910.00 | 54,295.24 |
| Domestic Violence | 1,534.00 | 1,425.00 | 760.00 | 2,199.00 |
| New Jersey Shares Program | 26,280.00 | 2,150.00 | 23,660.00 | 4,770.00 |
| 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 | 11,638.69 | 12,118.79 | 11,634.00 | 12,123.48 |
| Corrections | 55,753.57 | 57,499.44 | 55,750.00 | 57,503.01 |
| Youth Services | 16,701.07 | 16,665.28 | 16,695.00 | 16,671.35 |
| Sheriff | 35,679.89 | 35,608.96 | 35,674.00 | 35,614.85 |
| 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 | 660,769.03 | 337,830.31 | 50,000.00 | 948,599.34 |
| Workforce Investment Act | 4,335.00 | | | 4,335.00 |
| General Education Development Program Income | 14,204.50 | 13,711.58 | 14,204.00 | 13,712.08 |
| Prisoner Transportation Program Income | 7,909.07 | 82,808.20 | 7,909.00 | 82,808.27 |
| Right-to-Know | | 5,104.75 | | 5,104.75 |
| New Jersey Transportation Program Income | 0.01 | | 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 | 22,904.72 | | 187,192.95 |
| 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 | 100,000.00 | | 258,895.00 |
| Waste Water Management | 21,846.66 | | | 21,846.66 |
| Sea Lion Exhibit - Turtle Back Zoo | 100.50 | | | 100.50 |
| Local Arts Program | 62,418.00 | | 62,418.00 | |
| Speed and Aggressive Driving | | 10,000.00 | | 10,000.00 |
| Juvenile Accountability Block Grant | | 14,341.16 | | 14,341.16 |
| Sheriff Public Safety | | 5,000.00 | | 5,000.00 |
| Human Services Advisory Council | | 11,280.00 | | 11,280.00 |
| | $2,180,505.11 | $809,340.72 | $432,501.20 | $2,557,344.63 |
| 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, 2014 | B | | $2,104,932.47 | | $ 37,082,530.11 |
| Increased by: | | | | | |
| Grants Receivable: | | | | | |
| Community Development Programs | B-3 | $ | | $ 8,235,694.93 | |
| Taxes Receivable | B-4 | | | 12,459,776.55 | |
| Other Accounts Receivable | B-5 | 3,500,200.00 | | 374,926.60 | |
| Interfunds Receivable | B-6 | | | 1,801,104.31 | |
| Interfunds Payable | B-7 | 450.15 | | 20,500.38 | |
| Payroll Deductions Payable | B-8 | | | 59,641,386.26 | |
| Due to U.S. Department of Housing and Urban Development | B-9 | | | 64.41 | |
| Employees' Retirement System | B-13 | 422,039.85 | | | |
| Community Development Programs | B-14 | | | 203,750.97 | |
| State Unemployment Insurance Fund | B-15 | | | 631,040.37 | |
| Workers' Compensation Claims Fund | B-16 | | | 2,136,128.00 | |
| Dedicated Funds: | | | | | |
| Constitutional Offices | B-17 | | | 492,923.30 | |
| Law Enforcement Trust Funds | B-18 | | | 2,813,617.80 | |
| Federal Equitable Sharing Program | B-19 | | | 160,649.34 | |
| Parks, Recreational and Cultural Affairs Programs | B-20 | | | 1,266,463.81 | |
| Open Space Trust Fund | B-21 | | | 30,742.61 | |
| Other Trust Funds | B-22 | | | 4,504,369.70 | |
| | | | 3,922,690.00 | | 94,773,139.34 |
| | | | 6,027,622.47 | | 131,855,669.45 |
| Decreased by: | | | | | |
| Disbursements per Schedule | B-2 | | 3,426,275.20 | | 95,266,861.73 |
| Balance December 31, 2015 | B | | $2,601,347.27 | | $ 36,588,807.72 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

| | Ref. | Pension Trust Fund | Other Trust Fund |
|---|---|---|---|
| Other Accounts Receivable | B-5 | $ | $ 450,511.94 |
| Interfunds Payable | B-7 | 790.27 | |
| Payroll Deductions Payable | B-8 | | 59,341,546.22 |
| Employees' Retirement System: | | | |
| Pension Payments | B-13 | 2,907,397.06 | |
| Other Expenses | B-13 | 518,087.87 | |
| Community Development Programs | B-14 | | 8,241,977.59 |
| State Unemployment Insurance Fund | B-15 | | 262,698.36 |
| Workers' Compensation Claims Fund | B-16 | | 2,098,388.94 |
| Dedicated Funds - Constitutional Offices | B-17 | | 1,276,783.84 |
| Law Enforcement Trust Funds | B-18 | | 2,682,507.16 |
| Federal Equitable Sharing Program | B-19 | | 544,547.85 |
| Parks, Recreational and Cultural Affairs Programs | B-20 | | 1,268,389.47 |
| Open Space Trust Fund | B-21 | | 15,738,878.56 |
| Other Trust Funds | B-22 | | 3,360,631.80 |
| | B-1 | $3,426,275.20 | $ 95,266,861.73 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-3

| | Balance Dec. 31, 2014 | Grants Awarded | Collections | Balance Dec. 31, 2015 |
|---|---|---|---|---|
| Operating Programs: | | | | |
| Community Development Programs | $ 234,199.44 | $3,913,889.00 | $3,571,863.52 | $ 576,224.92 |
| Recovery Programs | 473,506.24 | | | 473,506.24 |
| Emergency Shelter Programs | 3,484,286.00 | 410,520.00 | 3,571,863.51 | 322,942.49 |
| Home Programs | 5,846,375.99 | 807,646.00 | 1,091,967.90 | 5,562,054.09 |
| American Recovery and Reinvestment Act: | | | | |
| Homeless Prevention and Rapid Re-Housing Program | 223,399.96 | | | 223,399.96 |
| Owner-Occupied Rehabilitation Program | 3,368,379.00 | 693,196.00 | | 4,061,575.00 |
| | $13,630,146.63 | $5,825,251.00 | $8,235,694.93 | $11,219,702.70 |
| Reference | B | B-14 | B-1 | B |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-4

| | Balance Dec. 31, 2014 | 2015 Open Space Tax Levy | Added and Omitted Taxes Per Chapter 397, P.L. 1941 | Collections | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|
| Township of Belleville | $ 388.41 | $ 420,499.83 | $ 166.57 | $ 420,888.25 | $ 166.56 |
| Township of Bloomfield | 710.87 | 650,604.36 | 2,587.60 | 651,315.23 | 2,587.60 |
| Borough of Caldwell | 246.71 | 161,793.20 | 46.08 | 162,039.91 | 46.08 |
| Township of Cedar Grove | 469.43 | 338,700.43 | 1,335.51 | 339,169.85 | 1,335.52 |
| City of East Orange | 418.16 | 408,474.98 | 1,480.31 | 408,893.14 | 1,480.31 |
| Borough of Essex Fells | 333.99 | 114,547.20 | 46.96 | 114,881.19 | 46.96 |
| Township of Fairfield | 975.10 | 392,153.94 | 915.66 | 393,129.04 | 915.66 |
| Borough of Glen Ridge | 411.49 | 229,535.98 | 316.19 | 229,947.47 | 316.19 |
| Township of Irvington | 55.77 | 327,853.50 | 581.88 | 327,909.27 | 581.88 |
| Township of Livingston | 4,903.35 | 1,147,059.74 | 10,304.01 | 1,151,963.09 | 10,304.01 |
| Township of Maplewood | 830.65 | 519,167.20 | 1,071.93 | 519,997.85 | 1,071.93 |
| Township of Millburn | 13,365.45 | 1,415,659.64 | 7,164.94 | 1,429,025.09 | 7,164.94 |
| Township of Montclair | 2,472.48 | 1,020,769.14 | 2,291.57 | 1,023,241.62 | 2,291.57 |
| City of Newark | 15,558.17 | 2,040,778.26 | 16,069.10 | 2,056,336.43 | 16,069.10 |
| Borough of North Caldwell | 1,770.02 | 255,618.72 | 1,200.26 | 257,388.74 | 1,200.26 |
| Township of Nutley | 1,473.86 | 541,738.66 | 1,430.47 | 543,212.52 | 1,430.47 |
| City of Orange Township | 277.37 | 214,096.10 | 447.50 | 214,373.47 | 447.50 |
| Borough of Roseland | 1,932.68 | 277,340.60 | 1,189.59 | 279,273.28 | 1,189.59 |
| Township of South Orange Village | 464.11 | 387,126.18 | 594.61 | 387,590.29 | 594.61 |
| Township of Verona | 695.97 | 338,567.83 | 1,546.08 | 339,263.81 | 1,546.07 |
| Township of West Caldwell | 2,435.58 | 331,373.82 | 1,422.89 | 333,809.40 | 1,422.89 |
| Township of West Orange | 1,634.95 | 874,492.67 | 723.47 | 876,127.61 | 723.48 |
| | $51,824.57 | $12,407,951.98 | $ 52,933.18 | $12,459,776.55 | $52,933.18 |
| Reference | B | B-21 | B-21 | 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, 2014 | B | $ 15,361.82 | $ 66,176.11 | $ 4,965.91 | $ 56,282.02 | $ 4,928.18 |
| Increased by: | | | | | | |
| Payroll Advances | B-2 | | 450,511.94 | | 450,511.94 | |
| Budget Appropriation | B-13 | 3,500,000.00 | | | | |
| Fees: | | | | | | |
| Board of Taxation | B-17 | | 7,587.51 | | | 7,587.51 |
| | | 3,515,361.82 | 524,275.56 | 4,965.91 | 506,793.96 | 12,515.69 |
| Decreased by: | | | | | | |
| Collections | B-1 | 3,500,200.00 | 374,926.60 | | 369,998.42 | 4,928.18 |
| Balance December 31, 2015 | B | $ 15,161.82 | $149,348.96 | $ 4,965.91 | $136,795.54 | $ 7,587.51 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS RECEIVABLE

B-6

| | Ref. | Other Trust Fund Current Fund | |
|---|---|---|---|
| Balance December 31, 2014 | B | | $ 134,803.62 |
| Increased by: | | | |
| Performance Bond Collections Deposited in Current Fund in Error: | | | |
| Road Openings | | $1,664,653.00 | |
| Interest on Deposits | | 1,647.69 | |
| | B-12 | | 1,666,300.69 |
| | | | 1,801,104.31 |
| Decreased by: | | | |
| Settlements | B-1 | | 1,801,104.31 |
| | | | $ - |

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, 2014 | B | $ 383.40 | $ |
| Increased by: | | | |
| Interest Earned on Investments | B-1 | 450.15 | |
| Current Fund Revenue Deposited in Trust Fund in Error | B-1 | | 20,500.38 |
| | | 833.55 | 20,500.38 |
| Decreased by: | | | |
| Settlements | B-2 | 790.27 | |
| Balance December 31, 2015 | B | $ 43.28 | $20,500.38 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-8

| | Ref. | | Other Trust Fund |
|---|---|---|---|
| Balance December 31, 2014 | B | | $ 3,570,342.89 |
| Increased by: | | | |
| County Payroll Withholdings | | $59,597,848.10 | |
| Reimbursements | | 43,538.16 | |
| | B-1 | | 59,641,386.26 |
| | | | 63,211,729.15 |
| Decreased by: | | | |
| Payroll Deductions | B-2 | | 59,341,546.22 |
| Balance December 31, 2015 | B | | $ 3,870,182.93 |

Analysis of Balance

| | |
|---|---|
| Public Employees' Retirement System: | |
| Regular Pension | $ 1,667,756.84 |
| Supplemental Annuity | 944.90 |
| Police and Firemen's Retirement System: | |
| Regular Pension | 1,829,821.85 |
| Supplemental Annuity | 817.18 |
| Defined Contribution Retirement Program (DCRP) | 162.52 |
| Deferred Compensation | 4,028.18 |
| U.S. Savings Bonds | 7,628.84 |
| Credit Union | (477.00) |
| Garnishee | 89,356.32 |
| Union Dues | 96,792.55 |
| Insurance | 54,411.05 |
| Supplemental Health Care | 118,799.70 |
| Disaster Relief | 140.00 |
| | $ 3,870,182.93 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-9

| | Ref. | |
|---|---|---|
| Balance December 31, 2014 | B | $17,288.58 |
| Increased by: | | |
| Interest Earned on Loan Repayment Programs | B-1 | 64.41 |
| Balance December 31, 2015 | B | $17,352.99 |

## BID DEPOSITS

B-10

| | Ref. | |
|---|---|---|
| Balance December 31, 2014 | B | $30,478.25 |
| Balance December 31, 2015 | B | $30,478.25 |

## SECURITY DEPOSITS

B-11

| | Ref. | |
|---|---|---|
| Balance December 31, 2014 | B | $22,000.00 |
| Balance December 31, 2015 | B | $22,000.00 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PERFORMANCE BONDS

B-12

| | Ref. | | |
|---|---|---|---|
| Increased by: | | | |
| Performance Bond Collections: | | | |
| Road Opening Deposits | | $1,664,653.00 | |
| Interest on Deposits | | 1,647.69 | |
| | B-6 | | $1,666,300.69 |
| Balance December 31, 2015 | B | | $1,666,300.69 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

## RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-13

| | Ref. | | |
|---|---|---|---|
| Balance December 31, 2014 | B | | $ 2,119,910.89 |
| Increased by: | | | |
| Annuity Collections | | $ 407,439.60 | |
| Reimbursements | | 10,063.96 | |
| Employee Contributions | | 4,536.29 | |
| | B-1 | 422,039.85 | |
| Budget Appropriation | B-5 | 3,500,000.00 | |
| | | | 3,922,039.85 |
| | | | 6,041,950.74 |
| Decreased by: | | | |
| Pension Payments | B-2 | 2,907,397.06 | |
| Other Expenses | B-2 | 518,087.87 | |
| | | | 3,425,484.93 |
| Balance December 31, 2015 | B | | $ 2,616,465.81 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-14

| | Balance Dec. 31, 2014 | | Increase | | | Transfers | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Grants | Other | Decrease | From | To | Encumbered | Unencumbered |
| Operating Programs | | | | | | | | | |
| Community Development Programs: | | | | | | | | | |
| Prior Years | $4,212,954.67 | $ 1,064,356.09 | $ | $ 314.90 | $5,354,577.55 | $ 104,403.00 | $1,073,941.00 | $ 627,874.93 | $ 264,711.18 |
| Current Year | | | 3,913,889.00 | | 547,409.22 | | | 2,908,733.00 | 457,746.78 |
| Recovery Program | | 266,583.28 | | | | | | | 266,583.28 |
| Emergency Shelter Programs: | | | | | | | | | |
| Prior Years | 729,646.50 | 124,349.13 | | | 436,340.57 | 46,632.00 | 46,632.00 | 324,135.18 | 93,519.88 |
| Current Year | | | 410,520.00 | | | | | 334,731.00 | 75,789.00 |
| Home Programs: | | | | | | | | | |
| Prior Years | 1,197,830.53 | 4,605,466.02 | | | 1,470,681.73 | 2,770,764.00 | 3,273,625.81 | 3,296,659.08 | 1,538,817.55 |
| Current Year | | | 807,646.00 | | | | | | 807,646.00 |
| 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 | 59,780.00 | 1,080,221.59 | | | 50,720.00 | 969,538.00 | | 15,000.00 | 104,743.59 |
| Current Year | | | 693,196.00 | | | | | | 693,196.00 |
| Loan Repayment Programs | | | | | | | | | |
| Service Agency Improvement Fund | | 591.92 | | | | | | | 591.92 |
| Home Repair | 19,141.79 | | | | | | | 19,141.79 | |
| Owner-Occupied Rehabilitation Program - Program Income | 19,570.00 | | | | | | 82,655.00 | 102,225.00 | |
| General Repair | 1,192.50 | 415,848.00 | | 9,894.00 | 200,536.43 | 5,607.40 | | 6,702.99 | 214,087.68 |
| Section 108 Repayment | | 25,860.91 | | | | | | | 25,860.91 |
| Repayment Revolving Fund | | 623,582.68 | | | | | | | 623,582.68 |
| Program Income | | 1,012,697.52 | | 193,542.07 | 181,712.09 | 585,516.81 | 5,607.40 | | 444,618.09 |
| | $6,283,543.53 | $ 9,337,726.02 | $5,825,251.00 | $ 203,750.97 | $8,241,977.59 | $4,482,461.21 | $4,482,461.21 | $7,678,630.51 | $ 5,729,663.42 |
| 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-15

| | Ref. | | |
|---|---|---|---|
| Balance December 31, 2014 | B | | $1,898,611.07 |
| Increased by: | | | |
| Payroll Deductions | | $ 628,240.31 | |
| Interest on Investments | | 2,800.06 | |
| | B-1 | | 631,040.37 |
| | | | 2,529,651.44 |
| Decreased by: | | | |
| Payments | B-2 | | 262,698.36 |
| Balance December 31, 2015 | B | | $2,266,953.08 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

## RESERVE FOR WORKERS' COMPENSATION CLAIMS FUND

B-16

| | Ref. | | |
|---|---|---|---|
| Balance December 31, 2014 | B | | $ 79,330.43 |
| Increased by: | | | |
| Budget Appropriations: | | | |
| 2015 | | $1,500,746.52 | |
| 2014 | | 110,191.74 | |
| | | 1,610,938.26 | |
| Essex County Welfare Reimbursements | | 405,761.34 | |
| Grant Reimbursements | | 28,615.99 | |
| Refunds, Subrogations and Recoveries | | 90,812.41 | |
| | B-1 | | 2,136,128.00 |
| | | | 2,215,458.43 |
| Decreased by: | | | |
| Claims | | 1,999,313.94 | |
| Management Fees | | 99,075.00 | |
| | B-2 | | 2,098,388.94 |
| Balance December 31, 2015 | B | | $ 117,069.49 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-17

| | Balance Dec. 31, 2014 | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Decrease | Encumbered | Unencumbered |
| Board of Taxation | $ 150,714.78 | $ 735,344.86 | $ 219,061.87 | $ 257,372.20 | $ 37,834.09 | $ 809,915.22 |
| Register of Deeds and Mortgages | 43,349.40 | 1,381,996.51 | 183,433.76 | 974,901.70 | 170,127.74 | 463,750.23 |
| County Clerk | 460.00 | 40,611.75 | 28,523.18 | 7,481.73 | 3,110.50 | 59,002.70 |
| Surrogate's Court | 10,303.35 | 370,145.26 | 69,492.00 | 37,028.21 | 208,863.42 | 204,048.98 |
| | $ 204,827.53 | $2,528,098.38 | $ 500,510.81 | $1,276,783.84 | $ 419,935.75 | $ 1,536,717.13 |
| Reference | B | B | Below | B-2 | B | B |

| | Ref. | |
|---|---|---|
| Collections | B-1 | $492,923.30 |
| Other Accounts Receivable | B-5 | 7,587.51 |
| | Above | $ 500,510.81 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-18

| | Balance Dec. 31, 2014 | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Decrease | Encumbered | Unencumbered |
| Seized Asset Funds | $ | $3,474,620.31 | $1,481,430.17 | $ 881,022.38 | $ | $4,075,028.10 |
| Prosecutor's Office | 87,938.91 | 1,015,846.28 | 452,304.75 | 866,123.74 | 69,132.90 | 620,833.30 |
| Metro North Task Force | | 107,906.61 | | 2,105.82 | | 105,800.79 |
| Sheriff's Office | 4,280.00 | 215,590.83 | 23,077.96 | | 4,280.00 | 238,668.79 |
| Sheriff Modernization | 39,730.90 | 109,378.98 | 77,778.74 | 176,456.13 | 41,777.20 | 8,655.29 |
| Sheriff Outside Employment | | 404,539.86 | 1,254,206.18 | 1,231,979.09 | | 426,766.95 |
| County Corrections | | 188.26 | | | | 188.26 |
| | $131,949.81 | $5,328,071.13 | $3,288,797.80 | $3,157,687.16 | $115,190.10 | $5,475,941.48 |
| Reference | B | B | Below | Below | B | B |

| | Ref. | | |
|---|---|---|---|
| Collections | B-1 | $2,813,617.80 | $ |
| Expenditures | B-2 | | 2,682,507.16 |
| Transfers | Contra | 475,180.00 | 475,180.00 |
| | Above | $3,288,797.80 | $3,157,687.16 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-19

| | Balance Dec. 31, 2014 | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Decrease | Encumbered | Unencumbered |
| Prosecutor's Office: | | | | | | |
| Department of Treasury | $ 20,400.00 | $ 171,940.68 | $ 40,510.49 | $202,545.77 | $ 26,072.00 | $ 4,233.40 |
| Department of Justice | | 13,656.54 | 16.63 | 7,294.78 | 4,354.64 | 2,023.75 |
| | 20,400.00 | 185,597.22 | 40,527.12 | 209,840.55 | 30,426.64 | 6,257.15 |
| Sheriff's Office: | | | | | | |
| Department of Treasury | 18,203.44 | 20,180.66 | 406.35 | 34,856.65 | 396.90 | 3,536.90 |
| Department of Justice | 89,148.74 | 375,505.35 | 119,715.87 | 299,850.65 | 75,761.40 | 208,757.91 |
| | 107,352.18 | 395,686.01 | 120,122.22 | 334,707.30 | 76,158.30 | 212,294.81 |
| | $127,752.18 | $ 581,283.23 | $160,649.34 | $544,547.85 | $106,584.94 | $ 218,551.96 |
| Reference | B | B | B-1 | B-2 | B | B |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL
AND CULTURAL AFFAIRS PROGRAMS

B-20

| | Balance Dec. 31, 2014 | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Decrease | Encumbered | Unencumbered |
| Highlawn Pavilion - Improvement at Eagle Rock Reservation | $ 3,055.00 | $ 104,834.13 | $ 110,985.06 | $ 55,991.35 | $ 5,103.95 | $ 157,778.89 |
| Cultural Affairs | 9,695.00 | 7,160.95 | 55,777.00 | 62,944.75 | 2,000.00 | 7,688.20 |
| Recreation Programs | | 14,747.36 | 15,874.00 | 29,023.00 | 1,500.00 | 98.36 |
| Turtle Back Zoo - Gifts and Donations | | 3,241.61 | 2,438.25 | 1,859.64 | | 3,820.22 |
| Parks Maintenance | | 21,754.78 | | | | 21,754.78 |
| Security Deposits - Riker Hill Rentals | | 16,092.34 | 742.50 | | | 16,834.84 |
| Parks - Golf Beautification | 64,326.75 | 69,194.74 | 218,042.00 | 217,051.97 | 107,420.55 | 27,090.97 |
| Zoo Enhancement | 217,538.08 | 254,572.88 | 4,953.00 | 416,293.34 | 60,762.56 | 8.06 |
| South Mountain Recreation Center Beautification | 1,746.90 | 5,856.31 | 13,000.00 | 16,473.90 | | 4,129.31 |
| South Mountain Recreation Center Enhancement | | | 844,652.00 | 468,751.52 | 147,081.66 | 228,818.82 |
| | $296,361.73 | $ 497,455.10 | $1,266,463.81 | $1,268,389.47 | $323,868.72 | $ 468,022.45 |
| Reference | B | B | B-1 | B-2 | B | B |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-21

| | Ref. | | | |
|---|---|---|---|---|
| Balance December 31, 2014 | B | | | $15,802,118.51 |
| Increased by: | | | | |
| Refunds | | | $ 5,985.00 | |
| Interest Earned on Deposits | | | 24,757.61 | |
| | B-1 | | 30,742.61 | |
| 2015 Tax Levy | B-4 | $12,407,951.98 | | |
| Added and Omitted Taxes Per Chapter 397, P.L. 1941 | B-4 | 52,933.18 | | |
| | | | 12,460,885.16 | |
| | | | | 12,491,627.77 |
| | | | | 28,293,746.28 |
| Decreased by: | | | | |
| Expenditures: | | | | |
| Cash Disbursed | B-2 | | | 15,738,878.56 |
| Balance December 31, 2015: | | | | |
| Encumbered | B | | 3,491,393.07 | |
| Unencumbered | B | | 9,063,474.65 | |
| | | | | $12,554,867.72 |

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-22

| | Balance Dec. 31, 2014 | | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|
| | Encumbered | Unencumbered | Increase | Decrease | Encumbered | Unencumbered |
| Intoxicated Driver's Resource Center | $ 1,230.66 | $ 582,200.10 | $ 223,457.92 | $ 244,226.54 | $ 2,354.97 | $ 560,307.17 |
| Environmental Quality and Enforcement Fund | 5,875.40 | 208,807.19 | 100,738.97 | 131,042.16 | 5,328.14 | 179,051.26 |
| Weights and Measures | | 55,651.31 | 52,829.00 | 50,000.00 | | 58,480.31 |
| Prisoners' Benefit Funds | 425,266.06 | 816,215.74 | 3,215,276.59 | 2,935,363.10 | 431,223.27 | 1,090,172.02 |
| 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 | | 45,369.80 | 5,510.22 | | | 50,880.02 |
| Drunk Driving Enforcement Fund | | 10,187.23 | | | | 10,187.23 |
| Snow Removal Trust Fund | | 2,075,000.00 | 835,281.00 | | | 2,910,281.00 |
| Mosquito Control | | | 19,049.00 | | | 19,049.00 |
| Homeless Fund | | | 52,227.00 | | | 52,227.00 |
| | $432,817.20 | $3,795,425.47 | $4,504,369.70 | $3,360,631.80 | $439,351.46 | $4,932,629.11 |
| 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, 2014 | C | | $ 19,774,545.42 |
| Increased by Receipts: | | | |
| Premium on Sale of Bond Anticipation of Notes | C-1 | $ 1,429,625.00 | |
| Premium on Sale of General Obligation Bonds | C-1 | 4,630,831.35 | |
| Interfunds Receivable | C-5 | 1,605,000.00 | |
| Grants Receivable | C-6 | 11,601,220.73 | |
| Fees Receivable | C-8 | 172,411.00 | |
| Improvement Authorizations | C-11 | 142,061.31 | |
| Interfunds Payable | C-14 | 7,191.75 | |
| Reserve for Improvements | C-15 | 406,898.00 | |
| Loans Payable | C-18 | 3,500,000.00 | |
| Bond Anticipation Notes | C-19 | 77,605,000.00 | |
| Serial Bonds | C-21 | 78,560,000.00 | |
| | | | 179,660,239.14 |
| | | | 199,434,784.56 |
| Decreased by Disbursements: | | | |
| Improvement Authorizations | C-11 | 85,155,954.13 | |
| Interfunds Payable | C-14 | 2,234,441.75 | |
| Capital Lease Program | C-17 | 22,557.16 | |
| Bond Anticipation Notes | C-19 | 78,560,000.00 | |
| | | | 165,972,953.04 |
| Balance December 31, 2015 | C | | $ 33,461,831.52 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2015

C-3

| | Total | Checking Accounts | Money Market Funds |
|---|---|---|---|
| Balance per Statements: | | | |
| Banco Popular: | | | |
| Account #0100042958 | $ 9,949.77 | $ 9,949.77 | $ |
| Capital One Bank: | | | |
| Account #4164001176 | 65,176.23 | 65,176.23 | |
| Crown Bank: | | | |
| Account #218002453 | 9,950.41 | | 9,950.41 |
| Garden State Community Bank: | | | |
| Account #562065902 | 10,075.47 | 10,075.47 | |
| Investors Savings Bank: | | | |
| Account #2658 | 10,102.00 | | 10,102.00 |
| PNC Bank: | | | |
| Account #80-0977-9475 | 20,242,413.44 | 20,242,413.44 | |
| Santander Bank: | | | |
| Account #1066027218 | 35,042.77 | | 35,042.77 |
| TD Bank: | | | |
| Account #37678922 | 12,877,712.25 | | 12,877,712.25 |
| Wells Fargo Bank: | | | |
| Account #2000011652296 | 208,813.59 | 208,813.59 | |
| | 33,469,235.93 | 20,536,428.50 | 12,932,807.43 |
| Plus: Adjustments | 99.82 | 50.23 | 49.59 |
| | 33,469,335.75 | 20,536,478.73 | 12,932,857.02 |
| Less: Adjustments | 7,504.23 | 3,975.72 | 3,528.51 |
| | $ 33,461,831.52 | $ 20,532,503.01 | $ 12,929,328.51 |
| Reference | C-2 | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #1

| | Ordinance Number | Balance Dec. 31, 2014 | 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, 2015 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | 55,519.11 | | | 0.29 | | |
| d. Improvements to Various Buildings | | 127.49 | | | | 1.02 | | | 126.47 | | |
| e. Improvements to Hall of Records and Courts | | 100.08 | | | | | | | 100.08 | | |
| g. Parks Rehabilitation Program | | 2,235.73 | | | | 2,235.00 | | | 0.73 | | |
| j. Rehabilitation, Replacement or Restoration of Various County Buildings | 07-27 | 333.40 | | | | | | | 333.40 | | |
| Improvements at Turtle Back Zoo | 01-06 | 834.21 | | | 5,478.00 | | | | 834.21 | | 5,478.00 |
| 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 | | | | 38,941.39 | | | 0.83 | | |
| b. Traffic Signal and Sign Improvements | | 144,285.67 | | | | 0.83 | | | 144,284.84 | | |
| c. Highway Rehabilitation Program | | 7,715.88 | | | | 7,715.00 | | | 0.88 | | |
| 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 | | | | 18,764.44 | | | 33,802.00 | | |
| b. Hazardous Material and Chemical Control Program | | 180.06 | | | | | | | 180.06 | | |
| c. Improvements to Various Buildings | | 3.48 | | | | | | | 3.48 | | |
| e. Improvements to Bridges, Culverts and Storm Drainage | | 61,450.92 | | | | 61,264.46 | | | 186.46 | | |
| g. Highway Rehabilitation Program | | 2,787.87 | | | | | | | 2,787.87 | | |
| h. Transportation Improvement Program | | 70.35 | | | | | | | 70.35 | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #2

| | Ordinance Number | Balance Dec. 31, 2014 | 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, 2015 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Improvement Authorizations | | | | | | | | | | | |
| Multi-Purpose: | 04-14 | | | | | | | | | | |
| Green Acres Projects: | | | | | | | | | | | |
| c. Branch Brook Park - Portion D | | $ 1,480.13 | $ | $ | $ | $ | $ | $ | $ 1,480.13 | $ | $ |
| f. Grover Cleveland Park | | 16,434.41 | | | | | | | 16,434.41 | | |
| 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 | | | | 18,852.48 | | | 43.80 | | |
| Various County Roads and Highway Improvements | 05-14 | 14,572.53 | | | | | | | 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 | 06-17 | 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 | 14,221.46 | | | | | | | 14,221.46 | | |
| Various County Road and Highway Improvements | 07-15 | 3,106.05 | | | | 480.00 | | | 2,626.05 | | |
| Various County Park Improvements | 07-16 | 2,218.72 | | | | 1,801.36 | | | 417.36 | | |
| Dam Restoration Projects: | 07-17 | | | | | | | | | | |
| b. Diamond Mill | | (3,112.34) | | | | | | | | | (3,112.34) |
| Improvements at Various Golf Courses | 07-34/08-04/9-04 10-05/11-04/12-04 | (632,060.98) | | | 172,411.00 | | | | | | (459,649.98) |
| Improvements at Various County Parks | 08-03 | 1.15 | | | | | | | 1.15 | | |
| Multi-Purpose: | 08-05 | | | | | | | | | | |
| a. Improvements to Various County Buildings | | 67,726.38 | | | | 67,726.38 | | | | | |
| b. Hazardous Material and Chemical Control Program | | 2,274.91 | | | | 2,274.03 | | | 0.88 | | |
| Multi-Purpose: | 08-06 | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | 8,785.51 | | | | 8,165.46 | | | 620.05 | | |
| b. Traffic Signs and Sign Improvements | | 750.97 | | | | 620.05 | | | 130.92 | | |
| c. Highway Rehabilitation Program | | 27.83 | | | | | | | 27.83 | | |
| d. Highway Safety Program | | 9.35 | | | | | | | 9.35 | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #3

| | Ordinance Number | Balance Dec. 31, 2014 | 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, 2015 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Improvement Authorizations | | | | | | | | | | | |
| Various County Building Improvements | 09-01 | $ 269,733.40 | $ | $ | $ | $ 51,682.00 | $ | $ | $ 189,249.40 | $ | $ 28,802.00 |
| Multi-Purpose: | 09-02 | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | 42,496.06 | | | | 42,496.06 | | | | | |
| b. Traffic Signs and Sign Improvements | | 4.82 | | | | | | | 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 | 41,210.38 | | | | | | | 41,210.38 | | |
| Multi-Purpose: | 10-02 | | | | | | | | | | |
| a. Improvements to Various County Buildings | | 20,299.58 | | | | 16,711.32 | | | | | 3,588.26 |
| b. Hazardous Material and Chemical Control Program | | 101,624.58 | | | | 6,198.50 | | | | | 95,426.08 |
| Multi-Purpose: | 10-03 | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | 50,516.74 | | | | 12,089.35 | | | | | 38,427.39 |
| b. Traffic Signal and Sign Improvements | | 60.51 | | | | | | | | | 60.51 |
| c. Highway Rehabilitation Program | | 19,881.61 | | | | | | | | | 19,881.61 |
| d. Highway Safety Program | | 34,917.26 | | | | 29,512.00 | | | | | 5,405.26 |
| Various Park Improvements | 10-04 | 2,304.32 | | | | 1,950.00 | | | | | 354.32 |
| Improvements of the Essex County College | 10-09 | 31,513.47 | | | | 31,513.47 | | | | | |
| Construction Costs of the New Essex County Vocational School | 10-14/15-1/ 10-15 | (1,000,000.00) | 55,000,000.00 | 55,000,000.00 | | 48,797,916.63 | 55,000,000.00 | | | | 5,202,083.37 |
| Multi-Purpose: | 11-01 | | | | | | | | | | |
| a. Improvements to Various County Buildings | | 498,942.00 | | | | 129,025.37 | | | | | 369,916.63 |
| b. Hazardous Material and Chemical Control Program | | 27,195.54 | | | | 411.12 | | | | | 26,784.42 |
| Multi-Purpose: | 11-02 | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | 94,376.14 | | | | 66,286.89 | | | | | 28,089.25 |
| b. Traffic Signal and Sign Improvements | | 6,517.84 | | | | 1,098.00 | | | | | 5,419.84 |
| c. Highway Rehabilitation Program | | 2,828.36 | | | | | | | | | 2,828.36 |
| d. Highway Safety Program | | 80,030.28 | | | | 10,000.00 | | | | | 70,030.28 |
| Various Park Improvements | 11-03 | 0.76 | | | | | | | | | 0.76 |
| | 11-04 | | | | | | | | | | |
| Improvements to Various Golf Courses | 12-04 | | 951,000.00 | | | | 951,000.00 | | | | |
| Improvement of the Essex County College | 11-09 | 1,151,678.63 | | | | 127,881.95 | | | | | 1,023,796.68 |
| Improvement of the Essex County College | 11-13 | 1,912,305.50 | | | | 1,425.35 | | | | | 1,910,880.15 |
| Multi-Purpose: | 12-01 | | | | | | | | | | |
| a. Improvements to Various County Buildings | | 704,577.05 | 9,426,900.00 | | | 249,655.31 | 9,426,900.00 | | | | 454,921.74 |
| b. Hazardous Material and Chemical Control Program | | 145,777.78 | 476,100.00 | | | 86,383.56 | 476,100.00 | | | | 59,394.22 |
| Multi-Purpose: | 12-02 | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | 83,723.35 | 904,400.00 | | 136,583.31 | | 904,400.00 | | | | 220,306.66 |
| b. Traffic Signal and Sign Improvements | | 8,286.05 | 761,600.00 | | | 6,146.35 | 761,600.00 | | | | 2,139.70 |
| c. Highway Rehabilitation Program | | 44,848.11 | 1,713,600.00 | | | 1,348.00 | 1,713,600.00 | | | | 43,500.11 |
| d. Highway Safety Program | | 31,028.84 | 428,400.00 | | | 15,005.00 | 428,400.00 | | | | 16,023.84 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #4

| | Ordinance Number | Balance Dec. 31, 2014 | 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, 2015 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Improvement Authorizations | | | | | | | | | | | |
| Various Park Improvements | 12-03 | $ 118,213.93 | $ 3,188,000.00 | $ | $ | $ | $ 3,188,000.00 | $ | $ | $ | $ 118,213.93 |
| Various Capital Equipment | 12-08 | 989,760.43 | 5,710,000.00 | | | 748,608.99 | 5,710,000.00 | | | | 241,151.44 |
| Improvement of the Essex County College | 12-13 | 494,375.56 | | | | 176,792.46 | | | | | 317,583.10 |
| Various Capital Improvements - Tropical Storm Sandy | 12-15 | (1,747,305.40) | | | | | | | | 525,000.00 | (1,222,305.40) |
| Multi-Purpose: Various Capital Improvements | 13-01 | 3,247,066.06 | | | | 2,243,373.07 | | | | | 1,003,692.99 |
| Improvements of the Essex County Vocational School Facilities | 13-06 | 552,938.13 | | | | 120,000.00 | | | | | 432,938.13 |
| Construction of Public Works Building | 13-08 | 36,293.66 | | | | 34,793.35 | | | | | 1,500.31 |
| Traffic, Operational and Roadway Improvements | 13-18 | (2,304,170.04) | | | 11,601,220.73 | 12,925,933.83 | | | | | (3,628,883.14) |
| Various Capital Improvements: | 14-01 | | | | | | | | | | |
| a. General Improvements to Various Park Facilities | | 258,838.77 | | | | 249,042.77 | | | | | 9,796.00 |
| b. Improvements to Bridges, Culverts and Storm Drainage | | 1,836,741.91 | | | | 1,670,175.77 | | | | | 166,566.14 |
| c. Hazardous Material and Chemical Control Program | | 2,804,148.95 | | | | 1,535,303.73 | | | | | 1,268,845.22 |
| 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 | | | | 75,000.00 | | | | | 425,000.00 |
| Construciton of Parking Garage at South Mountain Recreation | 14-07 | (209,498.04) | | | 3,500,000.00 | 3,140,828.51 | | | | | 149,673.45 |
| 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 |
| Various Capital Improvements: | 15-02 | | | | | | | | | | |
| a. General Improvements to Various Park Facilities | | | | 1,570,000.00 | | 1,371,208.77 | | | | 78,650.00 | 277,441.23 |
| b. Improvements to Bridges, Culverts and Storm Drainage | | | | 4,140,000.00 | | 2,361,638.46 | | | | 207,500.00 | 1,985,861.54 |
| c. Hazardous Material and Chemical Control Program | | | | 5,475,000.00 | | 2,900,247.90 | | | | 273,850.00 | 2,848,602.10 |
| Various Capital Improvements: | 15-08 | | | | | | | | | | |
| a. Improvements to South Mountain Recreational Complex | | | | 9,710,000.00 | | 5,633,909.28 | | | | 990,000.00 | 5,066,090.72 |
| b. General Improvements to Various Park Facilities | | | | 710,000.00 | | | | | | 40,000.00 | 750,000.00 |
| c. Design and Engineering for Various Buildings | | | | 1,000,000.00 | | | | | | 50,000.00 | 1,050,000.00 |
| Acquisition of Various Capital Equipment | 15-16 | | | | | | | | | 1,310,000.00 | 1,310,000.00 |
| Other Accounts | | | | | | | | | | | |
| Fund Balance | | 2,242,539.63 | | | 6,060,456.35 | | | | 3,537,250.00 | 1,248,612.72 | 6,014,358.70 |
| Capital Improvement Fund | | 163,039.08 | | | | | | | 760,000.00 | 600,000.00 | 3,039.08 |
| Down Payment on Improvements | | | | | | | | | 380,000.00 | 380,000.00 | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #5

| | Ordinance Number | Balance Dec. 31, 2014 | 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, 2015 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Other Accounts | | | | | | | | | | | |
| Current Fund Interfund | | $ (100,000.00) | $ | $ | $ 1,612,191.75 | $ | $ | $ 2,234,441.75 | $ 1,505,000.00 | $ 2,227,250.00 | $ |
| Reserve for Improvements | | 298,604.91 | | | 406,898.00 | | | | 500,000.00 | | 205,502.91 |
| Capital Lease Program: Appropriated | | 135,499.49 | | | | | | 22,557.16 | | | 112,942.33 |
| | | $19,774,545.42 | $78,560,000.00 | $77,605,000.00 | $ 23,495,239.14 | $85,155,954.13 | $78,560,000.00 | $ 2,256,998.91 | $ 7,930,862.72 | $ 7,930,862.72 | $33,461,831.52 |
| | Reference | C | C-21 | C-19 | Below | C-11 | C-19 | Below | Contra | Contra | C |

| | Ref. | |
|---|---|---|
| Premium on Sale of Bond Anticipation Notes and Serial Bonds | C-1 | $ 1,429,625.00 |
| Premium on Sale of General Obligation Bonds | C-1 | 4,630,831.35 |
| Interfunds Receivable | C-5 | 1,605,000.00 |
| Grants Receivable | C-6 | 11,601,220.73 |
| Fees Receivable | C-8 | 172,411.00 |
| Improvement Authorizations | C-11 | 142,061.31 |
| Interfunds Payable | C-14 | 7,191.75 |
| Reserve for Improvements | C-15 | 406,898.00 |
| Capital Lease Program | C-17 | |
| Loans Payable | C-18 | 3,500,000.00 |
| | Above | $ 23,495,239.14 |

| | |
|---|---|
| | $ |
| | 2,234,441.75 |
| | 22,557.16 |
| | $ 2,256,998.91 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

INTERFUNDS RECEIVABLE

C-5

| | Ref. | | Current Fund |
|---|---|---|---|
| Balance December 31, 2014 | C | | $ 100,000.00 |
| Increased by: | | | |
| Budget Appropriations: | | | |
| Unfunded Improvement Costs - Ordinance #12-00015 | C-10 | $ 525,000.00 | |
| Capital Improvement Fund | C-12 | 600,000.00 | |
| Down Payment on Improvements | C-13 | 380,000.00 | |
| | | | 1,505,000.00 |
| | | | 1,605,000.00 |
| Decreased by: | | | |
| Settlements | C-2 | | 1,605,000.00 |
| | | | $ - |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GRANTS RECEIVABLE

C-6

| Funding Agency | Ordinance Number | Balance Dec. 31, 2014 | Decrease | Balance Dec. 31, 2015 |
|---|---|---|---|---|
| State of New Jersey | | | | |
| New Jersey Department of Transportation: | | | | |
| South Orange Avenue Traffic, Operational and Roadway Improvements | 13-18 | $24,522,165.73 | $11,601,220.73 | $12,920,945.00 |
| | Reference | C | C-2 | C |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS RECEIVABLE

C-7

| | Ordinance Number | Balance Dec. 31, 2014 | Cancelled |
|---|---|---|---|
| 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-16 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FEES RECEIVABLE

C-8

| | Balance Dec. 31, 2014 | Collections | Balance Dec. 31, 2015 |
|---|---|---|---|
| Byrne Golf Course | $ 89,145.00 | $ 89,145.00 | $ |
| Hendricks Golf Course | 270,503.00 | 51,238.00 | 219,265.00 |
| Weequahic Golf Course | 329,746.00 | 32,028.00 | 297,718.00 |
| | $ 689,394.00 | $ 172,411.00 | $ 516,983.00 |
| Reference | C | C-2 | C |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-9

| | Ref. | | |
|---|---|---|---|
| Balance December 31, 2014 | C | | $ 311,805,086.39 |
| Increased by: | | | |
| Loans Payable Issued | | $ 3,500,000.00 | |
| Serial Bonds Issued | | 78,560,000.00 | |
| | C-10 | | 82,060,000.00 |
| | | | 393,865,086.39 |
| Decreased by: | | | |
| Redemptions: | | | |
| Loans Payable | C-18 | 1,010,400.09 | |
| Refunding Bonds | C-20 | 13,255,000.00 | |
| Serial Bonds | C-21 | 19,735,000.00 | |
| | | | 34,000,400.09 |
| Balance December 31, 2015 | C | | $ 359,864,686.30 |

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, 2014 | 2015 Authorizations | Budget Appropriation | Authorizations Cancelled | Transferred to Deferred Taxation - Funded | Balance Dec. 31, 2015 | Analysis of Balance Dec. 31, 2015 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 | 18,534.40 | | | 18,534.40 | | | | | |
| 10-14/01-15/ 10/15 | Construction Costs of the New Essex County Vocational School | 30 | 20,000,000.00 | 143,000,000.00 | | | 55,000,000.00 | 108,000,000.00 | | | 108,000,000.00 |
| 11-04 | | 15 | | | | | | | | | |
| 12-04 | Improvements to Various Golf Courses | 15 | 951,000.00 | | | | 951,000.00 | | | | |
| 12-01 | Multi-Purpose: | | | | | | | | | | |
| | a. Improvements to Various County Buildings | 15 | 9,426,900.00 | | | | 9,426,900.00 | | | | |
| | b. Hazardous Material and Chemical Control Program | 15 | 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 | | | | |
| | b. Traffic Signal and Sign Improvements | 10 | 761,600.00 | | | | 761,600.00 | | | | |
| | c. Highway Rehabilitation Program | 10 | 1,713,600.00 | | | | 1,713,600.00 | | | | |
| | d. Highway Safety Program | 10 | 428,400.00 | | | | 428,400.00 | | | | |
| 12-03 | Various Park Improvements | 15 | 3,188,000.00 | | | | 3,188,000.00 | | | | |
| 12-08 | Various Capital Improvements | 5 | 5,710,000.00 | | | | 5,710,000.00 | | | | |
| 12-15 | Various Capital Improvements - Tropical Storm Sandy | 10 | 1,747,305.40 | | 525,000.00 | | | 1,222,305.40 | | 1,222,305.40 | |
| 13-01 | Various Park Improvements: | | | | | | | | | | |
| | a. General Improvements to Various Park Facilities | 15 | 5,333,000.00 | | | | | 5,333,000.00 | 5,333,000.00 | | |
| | b. Improvements to Bridges, Culverts and Storm Drainage | 15.91 | 5,476,000.00 | | | | | 5,476,000.00 | 5,476,000.00 | | |
| | c. Hazardous Material and Chemical Control Program | 15 | 6,571,000.00 | | | | | 6,571,000.00 | 6,571,000.00 | | |
| 13-08 | Construction of Public Works Building | 30 | 7,140,000.00 | | | | | 7,140,000.00 | 7,140,000.00 | | |
| 14-01 | Various Capital Improvements: | | | | | | | | | | |
| | a. General Improvements to Various Park Facilities | 15 | 4,646,500.00 | | | | | 4,646,500.00 | 4,646,500.00 | | |
| | b. Improvements to Bridges, Culverts and Storm Drainage | 15.42 | 3,686,500.00 | | | | | 3,686,500.00 | 3,686,500.00 | | |
| | c. Hazardous Material and Chemical Control Program | 15 | 2,857,000.00 | | | | | 2,857,000.00 | 2,857,000.00 | | |

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, 2014 | 2015 Authorizations | Budget Appropriation | Authorizations Cancelled | Transferred to Deferred Taxation - Funded | Balance Dec. 31, 2015 | Analysis of Balance Dec. 31, 2015 Bond Anticipation Notes | Expenditures | Unexpended Improvement Authorizations |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 14-05 | Improvements of Essex County Vocational School | 15 | $ 500,000.00 | $ | $ | $ | $ | $ 500,000.00 | $ 500,000.00 | $ | $ |
| 14-07 | Construction of Parking Garage at South Mountain | | | | | | | | | | |
| 14-07 | Recreation Complex | 30 | 10,475,000.00 | | | | 3,500,000.00 | 6,975,000.00 | 6,975,000.00 | | |
| 15-02 | Various Capital Improvements: | | | | | | | | | | |
| | a. General Improvements to Various Park Facilities | 15 | | 1,570,000.00 | | 1,350.00 | | 1,568,650.00 | 1,568,650.00 | | |
| | b. Improvements to Bridges, Culverts and Storm Drainage | 17.58 | | 4,140,000.00 | | 2,500.00 | | 4,137,500.00 | 4,137,500.00 | | |
| | c. Hazardous Material and Chemical Control Program | 15 | | 5,480,000.00 | | 1,150.00 | | 5,478,850.00 | 5,478,850.00 | | |
| 15-08 | Various Capital Improvements: | | | | | | | | | | |
| | a. Improvements to South Mountain Recreational Complex | 20 | | 9,710,000.00 | | | | 9,710,000.00 | 9,710,000.00 | | |
| | b. General Improvements to Various Park Facilities | 15 | | 710,000.00 | | | | 710,000.00 | 710,000.00 | | |
| | c. Design and Engineering for Various County Buildings | 15 | | 1,000,000.00 | | | | 1,000,000.00 | 1,000,000.00 | | |
| | | | $ 92,013,952.14 | $ 165,610,000.00 | $ 525,000.00 | $ 23,534.40 | $ 82,060,000.00 | $ 175,015,417.74 | $ 65,790,000.00 | $ 1,225,417.74 | $ 108,000,000.00 |
| | Reference | | C | C-11 | C-5 | C-11 | C-9 | C | C-19 | 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, 2014 Funded | Balance Dec. 31, 2014 Unfunded | Balance Dec. 31, 2014 Encumbered | 2015 Authorizations | Paid or Charged | Refunds | Authorizations Cancelled | Balance Dec. 31, 2015 Funded | Balance Dec. 31, 2015 Unfunded | Balance Dec. 31, 2015 Encumbered |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Acquisition of Microfilm and Equipment | 3491 | | | | | | | | | | | | |
| | 85-51 | 12-30-85 | $ 448,308.00 | $ 3.18 | $ | $ 11,905.61 | $ | $ | $ | $ 11,908.79 | $ | $ | $ |
| 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 | | 55,519.11 | | 0.29 | | | |
| d. Improvements to Various Buildings | | | 3,000,000.00 | 127.49 | | | | 1.02 | | 126.47 | | | |
| e. Improvements to the Hall of Records and Court Complex | | | 11,000,000.00 | 100.08 | | | | | | 100.08 | | | |
| g. Parks Rehabilitation Program | | | 6,000,000.00 | 0.73 | | 2,235.00 | | 2,235.00 | | 0.73 | | | |
| 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 | | | | 834.21 | | | |
| Multi-Purpose: | 01-13 | 11-29-01 | | | | | | | | | | | |
| a. Improvements to Various Buildings | | | 5,150,000.00 | 2,704.78 | | 81.85 | | | | 2,786.63 | | | |
| 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 | | | | 48.53 | | | |
| 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 | | 38,941.39 | | 0.83 | | | |
| b. Traffic Signal and Sign Improvements | | | 1,500,000.00 | 144,203.88 | | 81.79 | | 0.83 | | 144,284.84 | | | |
| c. Highway Rehabilitation Program | | | 1,500,000.00 | 0.88 | | 7,715.00 | | 7,715.00 | 5,478.00 | 0.88 | | | 5,478.00 |
| 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 | | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #2

| Improvement Description | Ordinance Number | Ordinance Date | Ordinance Amount | Balance Dec. 31, 2014 Funded | Balance Dec. 31, 2014 Unfunded | Balance Dec. 31, 2014 Encumbered | 2015 Authorizations | Paid or Charged | Refunds | Authorizations Cancelled | Balance Dec. 31, 2015 Funded | Balance Dec. 31, 2015 Unfunded | Balance Dec. 31, 2015 Encumbered |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | 18,764.44 | | 33,802.00 | | | |
| b. Hazardous Material and Chemical Control Control Program | | | 800,000.00 | 180.06 | | | | | | 180.06 | | | |
| c. Improvements to Various Buildings | | | 3,450,000.00 | 3.48 | | | | | | 3.48 | | | |
| Multi-Purpose: | 03-25 | 12-17-03 | | | | | | | | | | | |
| e. Improvements to Bridges, Culverts and Storm Drainage | | | 1,500,000.00 | 186.07 | | 61,264.85 | | 61,264.46 | | 186.46 | | | |
| g. Highway Rehabilitation Program | | | 1,150,000.00 | 2,773.04 | | 14.83 | | | | 2,787.87 | | | |
| h. Transportation Improvement Program | | | 1,000,000.00 | 70.35 | | | | | | 70.35 | | | |
| Multi-Purpose: | 04-14 | 08-12-04 | | | | | | | | | | | |
| 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 | 09-28-04 | 153,200.00 | 115,753.72 | | | | | | 115,753.72 | | | |
| Construction of a Psychiatric Hospital | 04-21 | 02-09-05 | 87,000,000.00 | 4,610.16 | | 2,822.00 | | | | 7,432.16 | | | |
| Improvements to Various Buildings | 05-13 | 09-07-05 | 3,600,000.00 | 1.45 | | 18,894.83 | | 18,852.48 | | 43.80 | | | |
| Various County Road and Highway Improvements | 05-14 | 09-07-05 | 1,900,000.00 | 282.03 | | 14,290.50 | | | | 14,572.53 | | | |
| Various Park Improvements | 05-15 | 09-07-05 | 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 | | | | 24,166.86 | | | |
| 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 | | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #3

| Improvement Description | Ordinance Number | Ordinance Date | Ordinance Amount | Balance Dec. 31, 2014 Funded | Balance Dec. 31, 2014 Unfunded | Balance Dec. 31, 2014 Encumbered | 2015 Authorizations | Paid or Charged | Refunds | Authorizations Cancelled | Balance Dec. 31, 2015 Funded | Balance Dec. 31, 2015 Unfunded | Balance Dec. 31, 2015 Encumbered |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Various Building Improvements | 07-14 | 06-20-07 | $ 3,500,000.00 | $ 1.68 | $ | $ 14,219.78 | $ | $ | $ | $ 14,221.46 | $ | $ | $ |
| Various County Road and Highway Improvements | 07-15 | 06-20-07 | 2,500,000.00 | 176.41 | | 2,929.64 | | 480.00 | | 2,626.05 | | | |
| Various County Park Improvements | 07-16 | 06-20-07 | 2,000,000.00 | 418.72 | | 1,800.00 | | 1,801.36 | | 417.36 | | | |
| Improvements at Various Golf Courses | 07-34 | 01-16-08 | 7,000,000.00 | | 57,295.61 | 37.41 | | | | | | 57,333.02 | |
| Improvements at Various County Parks | 08-03 | 03-13-08 | 1,000,000.00 | 1.15 | | | | | | 1.15 | | | |
| Multi-Purpose: | 08-05 | 03-13-08 | | | | | | | | | | | |
| a. Improvements to Various County Buildings | | | 12,100,000.00 | | | 67,726.38 | | 67,726.38 | | | | | |
| b. Hazardous Material and Chemical Control Program | | | 900,000.00 | 2.21 | | 2,272.70 | | 2,274.03 | | 0.88 | | | |
| Multi-Purpose: | 08-06 | 03-13-08 | | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | | 550,000.00 | 0.52 | | 8,784.99 | | 8,165.46 | | 620.05 | | | |
| b. Traffic Signal and Sign Improvements | | | 500,000.00 | 130.92 | | 620.05 | | 620.05 | | 130.92 | | | |
| 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 | | 51,682.00 | | 189,249.40 | | | 28,802.00 |
| Multi-Purpose: | 09-02 | 02-11-09 | | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | | 300,000.00 | 276.67 | | 42,219.39 | | 42,496.06 | | | | | |
| b. Traffic Signal and Sign Improvements | | | 350,000.00 | 4.82 | | | | | | 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 | | | | 2,992.45 | | | |
| Various Park Improvements | 09-03 | 02-11-09 | 2,500,000.00 | 2,501.95 | | 38,708.43 | | | | 41,210.38 | | | |
| Improvements of the Essex County College | 09-19 | 06-10-09 | 550,000.00 | | 18,534.40 | | | | | 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 | | 16,711.32 | | | 0.91 | | 3,587.35 |
| b. Hazardous Material and Chemical Control Program | | | 500,000.00 | 565.74 | | 101,058.84 | | 6,198.50 | | | 565.74 | | 94,860.34 |
| Multi-Purpose: | 10-03 | 01-27-10 | | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | | 500,000.00 | 12,089.55 | | 38,427.19 | | 12,089.35 | | | 0.20 | | 38,427.19 |
| b. Traffic Signal and Sign Improvements | | | 300,000.00 | 60.51 | | | | | | | 60.51 | | |
| c. Highway Rehabilitation Program | | | 400,000.00 | 0.94 | | 19,880.67 | | | | | 0.94 | | 19,880.67 |
| d. Highway Safety Program | | | 300,000.00 | 0.59 | | 34,916.67 | | 29,512.00 | | | 5,302.61 | | 102.65 |
| Various Park Improvements | 10-04 | 01-27-10 | 1,500,000.00 | 256.45 | | 2,047.87 | | 1,950.00 | | | 329.32 | | 25.00 |
| Improvements of the Essex County College | 10-09 | 04-28-10 | 2,353,000.00 | 31,513.47 | | | | 31,513.47 | | | | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #4

| Improvement Description | Ordinance Number | Ordinance Date | Ordinance Amount | Balance Dec. 31, 2014 Funded | Balance Dec. 31, 2014 Unfunded | Balance Dec. 31, 2014 Encumbered | 2015 Authorizations | Paid or Charged | Refunds | Authorizations Cancelled | Balance Dec. 31, 2015 Funded | Balance Dec. 31, 2015 Unfunded | Balance Dec. 31, 2015 Encumbered |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Construction Costs of the New Essex County Vocational School | 10-14/ 15-08/15-10 | 09-28-10 | $ 163,000,000.00 | $ | $ 19,000,000.00 | $ | $ 143,000,000.00 | $ 48,797,916.63 | $ | $ | $ 5,202,083.37 | $ 108,000,000.00 | $ |
| Multi-Purpose: | 11-01 | 02-09-11 | 9,975,000.00 | | | | | | | | | | |
| a. Improvements to Various County Buildings | | | | 342.87 | | 498,599.13 | | 129,025.37 | | | 6,145.30 | | 363,771.33 |
| b. Hazardous Material and Chemical Control Program | | | | 233.21 | | 26,962.33 | | 411.12 | | | 233.21 | | 26,551.21 |
| Multi-Purpose: | 11-02 | 02-09-11 | | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | | 600,000.00 | 71,105.22 | | 23,270.92 | | 66,286.89 | | | 180.33 | | 27,908.92 |
| b. Traffic Signal and Sign Improvements | | | 375,000.00 | 661.39 | | 5,856.45 | | 1,098.00 | | | 696.19 | | 4,723.65 |
| c. Highway Rehabilitation Program | | | 600,000.00 | 128.06 | | 2,700.30 | | | | | 2,657.36 | | 171.00 |
| d. Highway Safety Program | | | 400,000.00 | 70,007.48 | | 10,022.80 | | 10,000.00 | | | 70,012.48 | | 17.80 |
| Various Park Improvements | 11-03 | 02-09-11 | 1,500,000.00 | 0.76 | | | | | | | 0.76 | | |
| Improvement of the Essex County College | 11-09 | 07-06-11 | 1,500,000.00 | 1,151,678.63 | | | | 127,881.95 | | | 1,023,796.68 | | |
| Improvement of the Essex County College | 11-13 | 10-26-11 | 2,500,000.00 | 1,912,305.50 | | | | 1,425.35 | | | 1,910,880.15 | | |
| Multi-Purpose: | 12-01 | 02-08-12 | | | | | | | | | | | |
| a. Improvements to Various County Buildings | | | 9,900,000.00 | | 13,910.36 | 690,666.69 | | 249,655.31 | | | | 2,533.73 | 452,388.01 |
| b. Hazardous Material and Chemical Control Program | | | 500,000.00 | | 72,806.35 | 72,971.43 | | 86,383.56 | | | | 53,659.70 | 5,734.52 |
| Multi-Purpose: | 12-02 | 02-08-12 | | | | | | | | | | | |
| a. Improvements to Bridges, Culverts and Storm Drainage | | | 950,000.00 | | 82,522.55 | 1,200.80 | | | 136,583.31 | | | 220,306.66 | |
| b. Traffic Signal and Sign Improvements | | | 800,000.00 | | 394.70 | 7,891.35 | | 6,146.35 | | | | 394.70 | 1,745.00 |
| c. Highway Rehabilitation Program | | | 1,800,000.00 | | 0.64 | 44,847.47 | | 1,348.00 | | | | 25,707.31 | 17,792.80 |
| d. Highway Safety Program | | | 450,000.00 | | 433.84 | 30,595.00 | | 15,005.00 | | | | 433.84 | 15,590.00 |
| Various Park Improvements | 12-03 | 02-08-12 | 3,350,000.00 | | 35.54 | 118,178.39 | | | | | | 35.54 | 118,178.39 |
| Various Capital Equipment | 12-08 | 05-17-12 | 6,000,000.00 | | 442,243.53 | 547,516.90 | | 748,608.99 | | | | 226,880.52 | 14,270.92 |
| Improvement of the Essex County College | 12-13 | 12-12-12 | 1,500,000.00 | 494,375.56 | | | | 176,792.46 | | | 317,583.10 | | |
| Various Park Improvements: | 13-01 | 02-19-13 | | | | | | | | | | | |
| a. General Improvements to Various Park Facilities | | | 5,600,000.00 | | 22,000.30 | 103,430.68 | | 101,713.36 | | | | 0.30 | 23,717.32 |
| b. Improvements to Bridges, Culverts and Storm Drainage | | | 5,750,000.00 | | 51,178.02 | 1,180,110.30 | | 683,147.19 | | | | 43.98 | 548,097.15 |
| c. Hazardous Material and Chemical Control Program | | | 6,900,000.00 | | 20,667.73 | 1,869,679.03 | | 1,458,512.52 | | | | 132.76 | 431,701.48 |
| Improvements of the Essex County Vocational School Facilities | 13-06 | 05-21-13 | 4,000,000.00 | 552,938.13 | | | | 120,000.00 | | | 432,938.13 | | |
| Construction of Public Works Building | 13-08 | 08-16-13 | 7,500,000.00 | | 1,500.31 | 34,793.35 | | 34,793.35 | | | | 1,500.31 | |
| Traffic, Operational and Roadway Improvements | 13-18 | 12-27-13 | 33,898,952.00 | | 4,349,407.50 | 17,868,588.19 | | 12,925,933.83 | | | | 4,349,407.50 | 4,942,654.36 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #5

| Improvement Description | Ordinance Number | Ordinance Date | Ordinance Amount | Balance Dec. 31, 2014 Funded | Balance Dec. 31, 2014 Unfunded | Balance Dec. 31, 2014 Encumbered | 2015 Authorizations | Paid or Charged | Refunds | Authorizations Cancelled | Balance Dec. 31, 2015 Funded | Balance Dec. 31, 2015 Unfunded | Balance Dec. 31, 2015 Encumbered |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Various Capital Improvements: | 14-01 | 02-19-14 | | | | | | | | | | | |
| a. General Improvements to Various Park Facilities | | | $ 4,879,095.00 | $ | $ | $ 258,838.77 | $ | $ 249,042.77 | $ | $ | $ | $ 6.66 | $ 9,789.34 |
| b. Improvements to Bridges, culverts and Storm Drainage | | | 3,870,905.00 | | 1,186,469.17 | 650,272.74 | | 1,670,175.77 | | | | 10,417.09 | 156,149.05 |
| c. Hazardous Material and Chemical Control Program | | | 3,000,000.00 | | 1,264,854.13 | 1,539,294.82 | | 1,535,303.73 | | | | 91,670.73 | 1,177,174.49 |
| 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 | | | 75,000.00 | | | | 425,000.00 | |
| Construction of Parking Garage at South Mountain Recreation Complex | 14-07 | 05-28-14 | 11,000,000.00 | | | 3,290,501.96 | | 3,140,828.51 | | | | 1.02 | 149,672.43 |
| 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 | | |
| Various Capital Improvements: | 15-02 | 02-11-15 | | | | | | | | | | | |
| a. General Improvements to Various Park Facilities | | | 1,650,000.00 | | | | 1,650,000.00 | 1,371,208.77 | | 1,350.00 | | 17,548.22 | 259,893.01 |
| b. Improvements to Bridges, Culverts and Storm Drainage | | | 4,350,000.00 | | | | 4,350,000.00 | 2,361,638.46 | | 2,500.00 | | 663,305.95 | 1,322,555.59 |
| c. Hazardous Material and Chemical Control Program | | | 5,750,000.00 | | | | 5,750,000.00 | 2,900,247.90 | | 1,150.00 | | 1,356,985.07 | 1,491,617.03 |
| Various Capital Improvements: | 15-08 | 06-29-15 | | | | | | | | | | | |
| a. Improvements to South Mountain Recreational Complex | | | 10,700,000.00 | | | | 10,700,000.00 | 5,633,909.28 | | | | | 5,066,090.72 |
| b. General Improvements to Various Park Facilities | | | 750,000.00 | | | | 750,000.00 | | | | | 15,322.00 | 734,678.00 |
| c. Design and Engineering for Various County Buildings | | | 1,050,000.00 | | | | 1,050,000.00 | | | | 50,000.00 | 1,000,000.00 | |
| Acquisition of Various Capital Equipment | 15-16 | 12-09-15 | 1,310,000.00 | | | | 1,310,000.00 | | | | 1,255,128.46 | | 54,871.54 |
| | | | | $ 10,658,611.54 | $ 27,084,254.68 | $ 29,772,507.96 | $ 168,560,000.00 | $ 85,155,954.13 | $ 142,061.31 | $ 1,272,147.12 | $ 15,662,039.37 | $ 116,518,626.61 | $ 17,608,668.26 |
| | | Reference | | C | C | C | Below | C-2 | C-2 | Below | C | C | C |

| | Ref. | |
|---|---|---|
| Fund Balance | C-1 | $ 1,310,000.00 |
| Deferred Charges to Future Taxation - Unfunded | C-10 | 165,610,000.00 |
| Capital Improvement Fund | C-12 | 760,000.00 |
| Down Payment on Improvements | C-13 | 380,000.00 |
| Reserve for Improvements | C-15 | 500,000.00 |
| | Above | $ 168,560,000.00 |

| | |
|---|---|
| | $ 1,248,612.72 |
| | 23,534.40 |
| | |
| | |
| | |
| | $ 1,272,147.12 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-12

| | Ref. | | |
|---|---|---|---|
| Balance December 31, 2014 | C | | $ 163,039.08 |
| Increased by: | | | |
| Budget Appropriation: | | | |
| Current Fund | C-5 | | 600,000.00 |
| | | | 763,039.08 |
| Decreased by: | | | |
| Appropriated to Finance Improvement Authorizations: | | | |
| Ordinance #15-02 | | $ 560,000.00 | |
| Ordinance #15-08 | | 200,000.00 | |
| | C-11 | | 760,000.00 |
| Balance December 31, 2015 | C | | $ 3,039.08 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DOWN PAYMENT ON IMPROVEMENTS

C-13

| | Ref. | |
|---|---|---|
| Increased by: | | |
| Budget Appropriation: | | |
| Current Fund | C-5 | $ 380,000.00 |
| Decreased by: | | |
| Appropriated to Finance Improvement Authorizations: | | |
| Ordinance #15-08 | C-11 | 380,000.00 |
| | | $ - |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

INTERFUNDS PAYABLE

C-14

| | Ref. | Current Fund |
|---|---|---|
| Increased by: | | |
| Interest on Investments | C-2 | $ 7,191.75 |
| General Capital Fund Balance Anticipated as Current Fund Revenue | C-1 | 2,227,250.00 |
| | | 2,234,441.75 |
| Decreased by: | | |
| Settlements | C-2 | 2,234,441.75 |
| | | $ - |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR IMPROVEMENTS

C-15

| | Ref. | |
|---|---|---|
| Balance December 31, 2014 | C | $ 298,604.91 |
| Increased by: | | |
| Collections | C-2 | 406,898.00 |
| | | 705,502.91 |
| Decreased by: | | |
| Appropriated to Finance Improvement Authorizations: | | |
| Ordinance #15-08 | C-11 | 500,000.00 |
| Balance December 31, 2015 | C | $ 205,502.91 |

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 |
| Byrne Golf Course | 6,898.00 |
| | $ 205,502.91 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR LOANS RECEIVABLE

C-16

| Funding Agency | Ordinance Number | Balance Dec. 31, 2014 | Cancelled |
|---|---|---|---|
| Loans | | | |
| State of New Jersey: | | | |
| Department of Environmental Protection | 07-17 | $ 3,112.34 | $ 3,112.34 |
| | Reference | C | C-7 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-17

| | Resolution/Ordinance | | | Balance Dec. 31, 2014 | | | Balance Dec. 31, 2015 | |
|---|---|---|---|---|---|---|---|---|
| | 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 | | 9.08 | | | 9.08 |
| Commerce Bank | | | | | | | | |
| Capital Equipment Program | 04-262 | 03-10-04 | 4,700,000.00 | | 8.64 | | | 8.64 |
| Capital Equipment Program | 07-785 | 11-08-07 | 8,000,000.00 | 24,377.94 | 78,093.93 | 22,557.16 | 6,080.50 | 73,834.21 |
| | | | | $ 24,377.94 | $ 111,121.55 | $ 22,557.16 | $ 6,080.50 | $ 106,861.83 |
| | | | Reference | C | C | C-2 | C | C |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-18
Sheet #1

| Description | Date of Issue | Amount of Original Issue | Maturities of Loans Payable Dec. 31, 2015 Date | Amount | Interest Rate | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|---|---|---|
| Essex County Improvement Authority | 9-18-96 | $ 2,950,000.00 | 7-01-16 | $ 147,500.00 | 6.30% - (1) | $ 295,000.00 | $ | $ 147,500.00 | $ 147,500.00 |
| Department of Environmental Protection: Verona Lake Dam Restoration | 7-24-09 | 512,650.60 | 4-23-16 | 12,979.06 | | | | | |
| | | | 10-23-16 | 13,108.85 | | | | | |
| | | | 4-23-17 | 13,239.94 | | | | | |
| | | | 10-23-17 | 13,372.34 | | | | | |
| | | | 4-23-18 | 13,506.06 | | | | | |
| | | | 10-23-18 | 13,641.12 | | | | | |
| | | | 4-23-19 | 13,777.54 | | | | | |
| | | | 10-23-19 | 13,915.31 | | | | | |
| | | | 4-23-20 | 14,054.46 | | | | | |
| | | | 10-23-20 | 14,195.01 | | | | | |
| | | | 4-23-21 | 14,336.96 | | | | | |
| | | | 10-23-21 | 14,480.33 | | | | | |
| | | | 4-23-22 | 14,625.13 | | | | | |
| | | | 10-23-22 | 14,771.38 | | | | | |
| | | | 4-23-23 | 14,919.10 | | | | | |
| | | | 10-23-23 | 15,068.29 | | | | | |
| | | | 4-23-24 | 15,218.97 | | | | | |
| | | | 10-23-24 | 15,371.16 | | | | | |
| | | | 4-23-25 | 15,524.87 | | | | | |
| | | | 10-23-25 | 15,680.12 | | | | | |
| | | | 4-23-26 | 15,836.92 | | | | | |
| | | | 10-23-26 | 15,995.29 | | | | | |
| | | | 4-23-27 | 16,155.24 | | | | | |
| | | | 10-23-27 | 16,316.80 | | | | | |
| | | | 4-23-28 | 16,480.00 | 2.00% | 392,144.13 | | 25,573.88 | 366,570.25 |
| Essex County Improvement Authority | 6-03-10 | 4,275,000.00 | 7-01-16 | 285,000.00 | (1) | | | | |
| | | | 7-01-17 | 285,000.00 | (1) | | | | |
| | | | 7-01-18 | 285,000.00 | (1) | | | | |
| | | | 7-01-19 | 285,000.00 | (1) | | | | |
| | | | 7-01-20 | 285,000.00 | (1) | | | | |
| | | | 7-01-21 | 285,000.00 | (1) | | | | |
| | | | 7-01-22 | 285,000.00 | (1) | | | | |
| | | | 7-01-23 | 285,000.00 | (1) | | | | |
| | | | 7-01-24 | 285,000.00 | (1) | | | | |
| | | | 7-01-25 | 285,000.00 | (1) | 3,135,000.00 | | 285,000.00 | 2,850,000.00 |
| Department of Environmental Protection: Diamond Mill Pond | 7-30-13 | 446,887.66 | 4-29-16 | 9,808.29 | | | | | |
| | | | 10-29-16 | 9,906.37 | | | | | |
| | | | 4-29-17 | 10,005.44 | | | | | |
| | | | 10-29-17 | 10,105.49 | | | | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-18
Sheet #2

| Description | Date of Issue | Amount of Original Issue | Maturities of Loans Payable Dec. 31, 2015 Date | Amount | Interest Rate | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|---|---|---|
| Department of Environmental Protection - Diamond Mill Pond | 7-30-13 | $ 446,887.66 | 4-29-18 | $ 10,206.55 | | | | | |
| | | | 10-29-18 | 10,308.61 | | | | | |
| | | | 4-29-19 | 10,411.70 | | | | | |
| | | | 10-29-19 | 10,515.81 | | | | | |
| | | | 4-29-20 | 10,620.97 | | | | | |
| | | | 10-29-20 | 10,727.18 | | | | | |
| | | | 4-29-21 | 10,834.45 | | | | | |
| | | | 10-29-21 | 10,942.80 | | | | | |
| | | | 4-29-22 | 11,052.23 | | | | | |
| | | | 10-29-22 | 11,162.75 | | | | | |
| | | | 4-29-23 | 11,274.38 | | | | | |
| | | | 10-29-23 | 11,387.12 | | | | | |
| | | | 4-29-24 | 11,500.99 | | | | | |
| | | | 10-29-24 | 11,616.00 | | | | | |
| | | | 4-29-25 | 11,732.16 | | | | | |
| | | | 10-29-25 | 11,849.48 | | | | | |
| | | | 4-29-26 | 11,967.98 | | | | | |
| | | | 10-29-26 | 12,087.66 | | | | | |
| | | | 4-29-27 | 12,208.53 | | | | | |
| | | | 10-29-27 | 12,330.62 | | | | | |
| | | | 4-29-28 | 12,453.93 | | | | | |
| | | | 10-29-28 | 12,578.46 | | | | | |
| | | | 4-29-29 | 12,704.25 | | | | | |
| | | | 10-29-29 | 12,831.29 | | | | | |
| | | | 4-29-30 | 12,959.60 | | | | | |
| | | | 10-29-30 | 13,089.20 | | | | | |
| | | | 4-29-31 | 13,220.09 | | | | | |
| | | | 10-29-31 | 13,352.29 | | | | | |
| | | | 4-29-32 | 13,485.82 | | | | | |
| | | | 10-29-32 | 13,620.67 | | | | | |
| | | | 4-29-33 | 13,756.89 | 2.00% | $ 427,942.26 | $ | $ 19,326.21 | $ 408,616.05 |
| Essex County Improvement Authority | 6-20-14 | 2,665,000.00 | 6-01-16 | 533,000.00 | (1) | | | | |
| | | | 6-01-17 | 533,000.00 | (1) | | | | |
| | | | 6-01-18 | 533,000.00 | (1) | | | | |
| | | | 6-01-19 | 533,000.00 | (1) | 2,665,000.00 | | 533,000.00 | 2,132,000.00 |
| Essex County Improvement Authority | 6-24-15 | 3,500,000.00 | 6-01-16 | 350,000.00 | 10.00% - (1)(2) | | | | |
| | | | 6-01-17 | 350,000.00 | 10.00% - (1)(2) | | | | |
| | | | 6-01-18 | 350,000.00 | 10.00% - (1)(2) | | | | |
| | | | 6-01-19 | 350,000.00 | 10.00% - (1)(2) | | | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-18
Sheet #3

| Description | Date of Issue | Amount of Original Issue | Maturities of Loans Payable Dec. 31, 2015 Date | Amount | Interest Rate | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|---|---|---|
| Essex County Improvement Authority | 6-24-15 | $ 3,500,000.00 | 6-01-20 | $ 350,000.00 | 10.00% - (1)(2) | $ | $ | $ | $ |
| | | | 6-01-21 | 350,000.00 | 10.00% - (1)(2) | | | | |
| | | | 6-01-22 | 350,000.00 | 10.00% - (1)(2) | | | | |
| | | | 6-01-23 | 350,000.00 | 10.00% - (1)(2) | | | | |
| | | | 6-01-24 | 350,000.00 | 10.00% - (1)(2) | | | | |
| | | | 6-01-25 | 350,000.00 | 10.00% - (1)(2) | | 3,500,000.00 | | 3,500,000.00 |
| | | | | | | $ 6,915,086.39 | $ 3,500,000.00 | $ 1,010,400.09 | $ 9,404,686.30 |
| | | | | | Reference | C | C-2 | C-9 | C |

(1) Estimated interest rate.

(2) Variable Interest Rate

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-19

| | Ordinance Number | Date of Original Issue | Date of Issue | Date of Maturity | Interest Rate | Balance Dec. 31, 2014 | Issued | Redeemed | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|---|---|---|
| General Improvements | | | | | | | | | |
| Various Capital Improvements | 10-14/15-01/ 15-10 | 04-16-15 | 04-16-15 | 09-22-15 | 1.25% | $ | $ 55,000,000.00 | $ 55,000,000.00 | $ |
| Various Capital Improvements | 12-01 | 09-27-12 | 09-23-14 | 09-22-15 | 0.75% | 9,903,000.00 | | 9,903,000.00 | |
| Various Capital Improvements | 12-02 | 09-27-12 | 09-23-14 | 09-22-15 | 0.75% | 3,808,000.00 | | 3,808,000.00 | |
| Various County Park Improvements | 12-03 | 09-27-12 | 09-23-14 | 09-22-15 | 0.75% | 3,188,000.00 | | 3,188,000.00 | |
| Various Golf Improvements | 12-04 | 09-27-12 | 09-23-14 | 09-22-15 | 0.75% | 951,000.00 | | 951,000.00 | |
| Various Capital Equipment | 12-08 | 09-27-12 | 09-23-14 | 09-22-15 | 0.75% | 5,710,000.00 | | 5,710,000.00 | |
| Various Capital Improvements | 13-01 | 09-25-13 | 09-23-14 | 09-22-15 | 0.75% | 17,380,000.00 | | 17,380,000.00 | |
| | | | 09-17-15 | 09-16-16 | 2.00% | | 17,380,000.00 | | 17,380,000.00 |
| Construction of Public Works Building | 13-08 | 09-25-13 | 09-23-14 | 09-22-15 | 0.75% | 7,140,000.00 | | 7,140,000.00 | |
| | | | 09-17-15 | 09-16-16 | 2.00% | | 7,140,000.00 | | 7,140,000.00 |
| Various Capital Improvements | 14-01 | 09-23-14 | 09-23-14 | 09-22-15 | 0.75% | 11,190,000.00 | | 11,190,000.00 | |
| | | | 09-17-15 | 09-16-16 | 2.00% | | 11,190,000.00 | | 11,190,000.00 |
| Various Vocational School Improvements | 14-05 | 09-23-14 | 09-23-14 | 09-22-15 | 0.75% | 500,000.00 | | 500,000.00 | |
| | | | 09-17-15 | 09-16-16 | 2.00% | | 500,000.00 | | 500,000.00 |
| Construction of Parking Garage at South Mountain Recreation Complex | 14-07 | 09-23-14 | 09-23-14 | 09-22-15 | 0.75% | 6,975,000.00 | | 6,975,000.00 | |
| | | | 09-17-15 | 09-16-16 | 2.00% | | 6,975,000.00 | | 6,975,000.00 |
| Various Capital Improvements | 15-02 | 09-17-15 | 09-17-15 | 09-16-16 | 2.00% | | 11,185,000.00 | | 11,185,000.00 |
| Various Capital Improvements | 15-08 | 09-17-15 | 09-17-15 | 09-16-16 | 2.00% | | 11,420,000.00 | | 11,420,000.00 |
| | | | | | | $ 66,745,000.00 | $ 120,790,000.00 | $ 121,745,000.00 | $ 65,790,000.00 |
| | | | | Reference | | C | Below | Below | C |

| | Ref. | | |
|---|---|---|---|
| Issued | C-2 | $ 77,605,000.00 | $ |
| Cash Disbursed | C-2 | | 78,560,000.00 |
| Renewals | Contra | 43,185,000.00 | 43,185,000.00 |
| | Above | $ 120,790,000.00 | $ 121,745,000.00 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-20
Sheet #1

| Description | Original Issue Date | Original Issue Amount | Maturities of Bonds Outstanding Dec. 31, 2015 Date | Maturities of Bonds Outstanding Dec. 31, 2015 Amount | Interest Rate | Balance Dec. 31, 2014 | Paid | Balance Dec. 31, 2015 | 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 | 4-01-2016 | 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) | 54,040,000.00 | 615,000.00 | 53,425,000.00 | 53,425,000.00 | |
| General Obligation Refunding | 6-01-05 | 80,100,000.00 | 6-01-2016 | 4,110,000.00 | 5.00 | 10,225,000.00 | 6,115,000.00 | 4,110,000.00 | 4,110,000.00 | |
| General Obligation Refunding, Series C | 9-23-08 | 32,635,000.00 | 12-01-2016 | 3,710,000.00 | 6.00 (3) | | | | | |
| | | | 12-01-2017 | 3,880,000.00 | 6.00 (3) | 11,315,000.00 | 3,725,000.00 | 7,590,000.00 | 7,590,000.00 | |
| General Obligation Refunding, Series A | 11-10-11 | 2,360,000.00 | | | | 485,000.00 | 485,000.00 | | | |
| General Obligation Refunding, Series B | 11-10-11 | 10,495,000.00 | 6-01-2016 | 2,235,000.00 | 4.00 | | | | | |
| | | | 6-01-2017 | 45,000.00 | 4.00 | 4,430,000.00 | 2,150,000.00 | 2,280,000.00 | 2,280,000.00 | |
| General Obligation Refunding, Series C | 11-10-11 | 980,000.00 | 6-01-2016 | 160,000.00 | 4.00 | | | | | |
| | | | 6-01-2017 | 160,000.00 | 4.00 | 485,000.00 | 165,000.00 | 320,000.00 | | 320,000.00 |
| 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 | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-20
Sheet #2

| Description | Original Issue Date | Original Issue Amount | Maturities of Bonds Outstanding Dec. 31, 2015 Date | Maturities of Bonds Outstanding Dec. 31, 2015 Amount | Interest Rate | Balance Dec. 31, 2014 | Paid | Balance Dec. 31, 2015 | Funded by County Appropriation | Funded by State of New Jersey (P.L. 1971, C.12) |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | |
| 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 | |
| | | | | | | $ 124,730,000.00 | $ 13,255,000.00 | $ 111,475,000.00 | $ 111,155,000.00 | $ 320,000.00 |
| | | | | | Reference | C | C-9 | C | | |

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

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

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

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #1

| Description | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding Dec. 31, 2015 Date | Amount | Interest Rate | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 | Funded by: County Appropriation | Funded by: State of New Jersey (P.L. 1971, C.12) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| General Improvement Bonds | 10-01-04 | $ 67,200,000.00 | | $ | % | $ 5,025,000.00 | $ | $ 5,025,000.00 | $ | $ | $ |
| County College Bonds - Series 2004B | 10-01-04 | 14,500,000.00 | | | | 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 | 10-01-2016 | 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 | 4.000 | 1,615,000.00 | | 300,000.00 | 1,315,000.00 | | 1,315,000.00 |
| County Vocational School Bonds (N.J. School Bond Reserve Act, P.L. 1980, C. 72) | 10-01-04 | 2,600,000.00 | | | | 175,000.00 | | 175,000.00 | | | |
| General Obligation Bonds - Series A | 5-01-05 | 83,510,000.00 | | | | 2,060,000.00 | | 2,060,000.00 | | | |
| Vocational School Bonds | 8-21-07 | 10,732,320.00 | 12-15-2016 | 1,065,000.00 | 4.250 | | | | | | |
| | | | 12-15-2017 | 1,065,000.00 | 4.000 | | | | | | |
| | | | 12-15-2018 | 1,165,000.00 | 4.000 | | | | | | |
| | | | 12-15-2019 | 1,165,000.00 | 4.250 | | | | | | |
| | | | 12-15-2020 | 1,165,000.00 | 4.250 | | | | | | |
| | | | 12-15-2021 | 1,165,000.00 | 4.250 | | | | | | |
| | | | 12-15-2022 | 1,165,000.00 | 4.250 | 9,020,000.00 | | 1,065,000.00 | 7,955,000.00 | 7,955,000.00 | |
| County College Bonds - Series 2008A (County College Bond Act, P.L. 1971, C.12) | 6-17-08 | 9,000,000.00 | 3-01-2016 | 590,000.00 | 3.500 | | | | | | |
| | | | 3-01-2017 | 615,000.00 | 5.000 | | | | | | |
| | | | 3-01-2018 | 645,000.00 | 5.000 | | | | | | |
| | | | 3-01-2019 | 665,000.00 | 4.250 | | | | | | |
| | | | 3-01-2020 | 690,000.00 | 4.000 | | | | | | |
| | | | 3-01-2021 | 720,000.00 | 4.000 | | | | | | |
| | | | 3-01-2022 | 750,000.00 | 4.000 | | | | | | |
| | | | 3-01-2023 | 780,000.00 | 4.100 | 6,025,000.00 | | 570,000.00 | 5,455,000.00 | 5,455,000.00 | |
| County College Bonds - Series 2008B (County College Bond Act, P.L. 1971, C.12) | 6-17-08 | 9,000,000.00 | 3-01-2016 | 590,000.00 | 3.500 | | | | | | |
| | | | 3-01-2017 | 615,000.00 | 5.000 | | | | | | |
| | | | 3-01-2018 | 645,000.00 | 5.000 | | | | | | |
| | | | 3-01-2019 | 665,000.00 | 4.250 | | | | | | |
| | | | 3-01-2020 | 690,000.00 | 4.000 | | | | | | |
| | | | 3-01-2021 | 720,000.00 | 4.000 | | | | | | |
| | | | 3-01-2022 | 750,000.00 | 4.000 | | | | | | |
| | | | 3-01-2023 | 780,000.00 | 4.100 | 6,025,000.00 | | 570,000.00 | 5,455,000.00 | | 5,455,000.00 |
| General Improvement Bonds - Series 2010A | 6-10-10 | 60,250,000.00 | 8-01-2016 | 4,405,000.00 | 5.000 | | | | | | |
| | | | 8-01-2017 | 4,365,000.00 | 5.000 | | | | | | |
| | | | 8-01-2018 | 5,190,000.00 | 5.000 | | | | | | |
| | | | 8-01-2019 | 4,255,000.00 | 5.000 | | | | | | |
| | | | 8-01-2020 | 4,070,000.00 | 5.000 | | | | | | |
| | | | 8-01-2021 | 3,975,000.00 | 5.000 | | | | | | |
| | | | 8-01-2022 | 4,725,000.00 | 5.000 | | | | | | |
| | | | 8-01-2023 | 15,200,000.00 | 5.000 | | | | | | |
| | | | 8-01-2024 | 265,000.00 | 5.000 | | | | | | |
| | | | 8-01-2025 | 275,000.00 | 5.000 | 51,175,000.00 | | 4,450,000.00 | 46,725,000.00 | 46,725,000.00 | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #2

| Description | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding Dec. 31, 2015 Date | Amount | Interest Rate | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 | 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 | 8-01-2016 | $ 195,000.00 | 5.000% | $ | $ | $ | $ | $ | $ |
| | | | 8-01-2017 | 200,000.00 | 5.000 | | | | | | |
| | | | 8-01-2018 | 210,000.00 | 5.000 | | | | | | |
| | | | 8-01-2019 | 215,000.00 | 5.000 | | | | | | |
| | | | 8-01-2020 | 220,000.00 | 5.000 | | | | | | |
| | | | 8-01-2021 | 230,000.00 | 5.000 | | | | | | |
| | | | 8-01-2022 | 235,000.00 | 5.000 | | | | | | |
| | | | 8-01-2023 | 245,000.00 | 5.000 | | | | | | |
| | | | 8-01-2024 | 255,000.00 | 5.000 | | | | | | |
| | | | 8-01-2025 | 265,000.00 | 5.000 | 2,465,000.00 | | 195,000.00 | 2,270,000.00 | 2,270,000.00 | |
| County College Bonds - Series 2010C | 6-10-10 | 15,576,500.00 | 8-01-2016 | 1,600,000.00 | 5.000 | | | | | | |
| | | | 8-01-2017 | 1,590,000.00 | 5.000 | | | | | | |
| | | | 8-01-2018 | 875,000.00 | 5.000 | | | | | | |
| | | | 8-01-2019 | 1,550,000.00 | 5.000 | | | | | | |
| | | | 8-01-2020 | 1,480,000.00 | 5.000 | | | | | | |
| | | | 8-01-2021 | 1,305,000.00 | 5.000 | | | | | | |
| | | | 8-01-2022 | 795,000.00 | 5.000 | | | | | | |
| | | | 8-01-2023 | 2,550,000.00 | 5.000 | | | | | | |
| | | | 8-01-2024 | 95,000.00 | 5.000 | | | | | | |
| | | | 8-01-2025 | 100,000.00 | 5.000 | 13,565,000.00 | | 1,625,000.00 | 11,940,000.00 | 11,940,000.00 | |
| County College Bonds - Series 2010D | 6-10-10 | 1,176,500.00 | 8-01-2016 | 70,000.00 | 5.000 | | | | | | |
| | | | 8-01-2017 | 75,000.00 | 5.000 | | | | | | |
| | | | 8-01-2018 | 75,000.00 | 5.000 | | | | | | |
| | | | 8-01-2019 | 80,000.00 | 5.000 | | | | | | |
| | | | 8-01-2020 | 80,000.00 | 5.000 | | | | | | |
| | | | 8-01-2021 | 85,000.00 | 5.000 | | | | | | |
| | | | 8-01-2022 | 90,000.00 | 5.000 | | | | | | |
| | | | 8-01-2023 | 90,000.00 | 5.000 | | | | | | |
| | | | 8-01-2024 | 95,000.00 | 5.000 | | | | | | |
| | | | 8-01-2025 | 100,000.00 | 5.000 | 910,000.00 | | 70,000.00 | 840,000.00 | | 840,000.00 |
| General Improvement Bonds - Series 2010E | 6-10-10 | 37,550,000.00 | 8-01-2023 | 3,380,000.00 | 5.900 | | | | | | |
| | | | 8-01-2024 | 16,070,000.00 | 6.000 | | | | | | |
| | | | 8-01-2025 | 18,100,000.00 | 6.150 | 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 | 5.900 | | | | | | |
| | | | 8-01-2024 | 5,135,000.00 | 6.000 | | | | | | |
| | | | 8-01-2025 | 2,955,000.00 | 6.150 | 8,600,000.00 | | | 8,600,000.00 | 8,600,000.00 | |
| County College Bonds - Series 2012A | 9-19-12 | 1,250,000.00 | 9-01-2016 | 125,000.00 | 3.000 | | | | | | |
| | | | 9-01-2017 | 125,000.00 | 4.000 | | | | | | |
| | | | 9-01-2018 | 125,000.00 | 4.000 | | | | | | |
| | | | 9-01-2019 | 125,000.00 | 4.000 | | | | | | |
| | | | 9-01-2020 | 125,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 125,000.00 | 2.000 | | | | | | |
| | | | 9-01-2022 | 125,000.00 | 2.125 | 1,000,000.00 | | 125,000.00 | 875,000.00 | 875,000.00 | |
| County College Bonds - Series 2012B (County College Bond Act, P.L. 1971, C.12) | 9-19-12 | 1,250,000.00 | 9-01-2016 | 125,000.00 | 3.000 | | | | | | |
| | | | 9-01-2017 | 125,000.00 | 4.000 | | | | | | |
| | | | 9-01-2018 | 125,000.00 | 4.000 | | | | | | |
| | | | 9-01-2019 | 125,000.00 | 4.000 | | | | | | |
| | | | 9-01-2020 | 125,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 125,000.00 | 2.000 | | | | | | |
| | | | 9-01-2022 | 125,000.00 | 2.125 | 1,000,000.00 | | 125,000.00 | 875,000.00 | | 875,000.00 |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #3

| Description | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding Dec. 31, 2015 Date | Amount | Interest Rate | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 | 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 | 9-01-2016 | $ 220,000.00 | 3.000% | $ | $ | $ | $ | $ | $ |
| | | | 9-01-2017 | 230,000.00 | 3.000 | | | | | | |
| | | | 9-01-2018 | 235,000.00 | 3.000 | | | | | | |
| | | | 9-01-2019 | 240,000.00 | 3.000 | | | | | | |
| | | | 9-01-2020 | 250,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 260,000.00 | 3.000 | | | | | | |
| | | | 9-01-2022 | 270,000.00 | 3.000 | | | | | | |
| | | | 9-01-2023 | 280,000.00 | 3.250 | | | | | | |
| | | | 9-01-2024 | 290,000.00 | 3.500 | | | | | | |
| | | | 9-01-2025 | 300,000.00 | 3.500 | | | | | | |
| | | | 9-01-2026 | 315,000.00 | 4.000 | | | | | | |
| | | | 9-01-2027 | 330,000.00 | 4.000 | | | | | | |
| | | | 9-01-2028 | 345,000.00 | 4.000 | 3,780,000.00 | | 215,000.00 | 3,565,000.00 | 3,565,000.00 | |
| County College Bonds - 2013 Series B | 9-10-13 | 750,000.00 | 9-01-2016 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2017 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2018 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2019 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2020 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2022 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2023 | 75,000.00 | 3.250 | 675,000.00 | | 75,000.00 | 600,000.00 | 600,000.00 | |
| County College Bonds - 2013 Series C (County) | 9-10-13 | 750,000.00 | 9-01-2016 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2017 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2018 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2019 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2020 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2022 | 75,000.00 | 3.000 | | | | | | |
| | | | 9-01-2023 | 75,000.00 | 3.250 | 675,000.00 | | 75,000.00 | 600,000.00 | | 600,000.00 |
| General Improvement Bonds - Series 2014A | 9-23-14 | 20,400,000.00 | 9-01-2016 | 1,075,000.00 | 2.000 | | | | | | |
| | | | 9-01-2017 | 1,095,000.00 | 1.500 | | | | | | |
| | | | 9-01-2018 | 2,150,000.00 | 2.000 | | | | | | |
| | | | 9-01-2019 | 1,175,000.00 | 2.000 | | | | | | |
| | | | 9-01-2020 | 1,205,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 1,240,000.00 | 2.000 | | | | | | |
| | | | 9-01-2022 | 1,275,000.00 | 2.000 | | | | | | |
| | | | 9-01-2023 | 1,315,000.00 | 3.000 | | | | | | |
| | | | 9-01-2024 | 1,355,000.00 | 2.250 | | | | | | |
| | | | 9-01-2025 | 1,395,000.00 | 3.000 | | | | | | |
| | | | 9-01-2026 | 1,435,000.00 | 2.500 | | | | | | |
| | | | 9-01-2027 | 1,480,000.00 | 3.000 | | | | | | |
| | | | 9-01-2028 | 1,535,000.00 | 3.000 | | | | | | |
| | | | 9-01-2029 | 1,585,000.00 | 3.000 | 20,400,000.00 | | 1,085,000.00 | 19,315,000.00 | 19,315,000.00 | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #4

| Description | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding Dec. 31, 2015 Date | Amount | Interest Rate | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 | Funded by: County Appropriation | Funded by: State of New Jersey (P.L. 1971, C.12) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| County Vocational School Bonds - Series 2014B | 9-23-14 | $ 2,100,000.00 | 9-01-2016 | $ 110,000.00 | 2.000% | $ | $ | $ | $ | $ | $ |
| | | | 9-01-2017 | 115,000.00 | 1.500 | | | | | | |
| | | | 9-01-2018 | 220,000.00 | 2.000 | | | | | | |
| | | | 9-01-2019 | 120,000.00 | 2.000 | | | | | | |
| | | | 9-01-2020 | 125,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 125,000.00 | 2.000 | | | | | | |
| | | | 9-01-2022 | 130,000.00 | 2.000 | | | | | | |
| | | | 9-01-2023 | 135,000.00 | 3.000 | | | | | | |
| | | | 9-01-2024 | 140,000.00 | 2.250 | | | | | | |
| | | | 9-01-2025 | 145,000.00 | 3.000 | | | | | | |
| | | | 9-01-2026 | 150,000.00 | 2.500 | | | | | | |
| | | | 9-01-2027 | 155,000.00 | 3.000 | | | | | | |
| | | | 9-01-2028 | 160,000.00 | 3.000 | | | | | | |
| | | | 9-01-2029 | 160,000.00 | 3.000 | 2,100,000.00 | | 110,000.00 | 1,990,000.00 | 1,990,000.00 | |
| County College Bonds - Series 2014C | 9-23-14 | 2,500,000.00 | 9-01-2016 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2017 | 250,000.00 | 1.500 | | | | | | |
| | | | 9-01-2018 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2019 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2020 | 250,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2022 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2023 | 250,000.00 | 3.000 | | | | | | |
| | | | 9-01-2024 | 250,000.00 | 2.250 | 2,500,000.00 | | 250,000.00 | 2,250,000.00 | 2,250,000.00 | |
| County College Bonds - Series 2014D | 9-23-14 | 2,500,000.00 | 9-01-2016 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2017 | 250,000.00 | 1.500 | | | | | | |
| | | | 9-01-2018 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2019 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2020 | 250,000.00 | 3.000 | | | | | | |
| | | | 9-01-2021 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2022 | 250,000.00 | 2.000 | | | | | | |
| | | | 9-01-2023 | 250,000.00 | 3.000 | | | | | | |
| | | | 9-01-2024 | 250,000.00 | 2.250 | 2,500,000.00 | | 250,000.00 | 2,250,000.00 | | 2,250,000.00 |
| General Improvement Bonds - Series 2015A | 9-17-15 | 23,560,000.00 | 9-01-2016 | 1,610,000.00 | 2.000 | | | | | | |
| | | | 9-01-2017 | 1,710,000.00 | 3.000 | | | | | | |
| | | | 9-01-2018 | 2,600,000.00 | 5.000 | | | | | | |
| | | | 9-01-2019 | 1,795,000.00 | 5.000 | | | | | | |
| | | | 9-01-2020 | 1,830,000.00 | 5.000 | | | | | | |
| | | | 9-01-2021 | 1,865,000.00 | 5.000 | | | | | | |
| | | | 9-01-2022 | 1,905,000.00 | 5.000 | | | | | | |
| | | | 9-01-2023 | 1,945,000.00 | 4.000 | | | | | | |
| | | | 9-01-2024 | 1,995,000.00 | 5.000 | | | | | | |
| | | | 9-01-2025 | 2,045,000.00 | 5.000 | | | | | | |
| | | | 9-01-2026 | 2,100,000.00 | 5.000 | | | | | | |
| | | | 9-01-2027 | 2,160,000.00 | 3.000 | | 23,560,000.00 | | 23,560,000.00 | 23,560,000.00 | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #5

| Description | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding Dec. 31, 2015 Date | Maturities of Bonds Outstanding Dec. 31, 2015 Amount | Interest Rate | Balance Dec. 31, 2014 | Increase | Decrease | Balance Dec. 31, 2015 | Funded by County Appropriation | Funded by State of New Jersey (P.L. 1971, C.12) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| County Vocational School Bonds - Series 2015B | 9-17-15 | $ 55,000,000.00 | 9-01-2016 | $ 1,400,000.00 | 2.000% | $ | $ | $ | $ | $ | $ |
| | | | 9-01-2017 | 1,400,000.00 | 3.000 | | | | | | |
| | | | 9-01-2018 | 2,550,000.00 | 5.000 | | | | | | |
| | | | 9-01-2019 | 1,280,000.00 | 5.000 | | | | | | |
| | | | 9-01-2020 | 1,305,000.00 | 5.000 | | | | | | |
| | | | 9-01-2021 | 1,330,000.00 | 5.000 | | | | | | |
| | | | 9-01-2022 | 1,360,000.00 | 5.000 | | | | | | |
| | | | 9-01-2023 | 1,390,000.00 | 4.000 | | | | | | |
| | | | 9-01-2024 | 1,425,000.00 | 5.000 | | | | | | |
| | | | 9-01-2025 | 1,460,000.00 | 5.000 | | | | | | |
| | | | 9-01-2026 | 1,500,000.00 | 5.000 | | | | | | |
| | | | 9-01-2027 | 1,540,000.00 | 3.000 | | | | | | |
| | | | 9-01-2028 | 1,585,000.00 | 3.000 | | | | | | |
| | | | 9-01-2029 | 1,635,000.00 | 3.000 | | | | | | |
| | | | 9-01-2030 | 1,690,000.00 | 3.000 | | | | | | |
| | | | 9-01-2031 | 1,745,000.00 | 3.250 | | | | | | |
| | | | 9-01-2032 | 1,800,000.00 | 3.250 | | | | | | |
| | | | 9-01-2033 | 1,860,000.00 | 3.375 | | | | | | |
| | | | 9-01-2034 | 1,930,000.00 | 3.375 | | | | | | |
| | | | 9-01-2035 | 1,995,000.00 | 3.500 | | | | | | |
| | | | 9-01-2036 | 2,065,000.00 | 3.500 | | | | | | |
| | | | 9-01-2037 | 2,145,000.00 | 3.700 | | | | | | |
| | | | 9-01-2038 | 2,230,000.00 | 3.730 | | | | | | |
| | | | 9-01-2039 | 2,340,000.00 | 3.780 | | | | | | |
| | | | 9-01-2040 | 2,340,000.00 | 3.810 | | | | | | |
| | | | 9-01-2041 | 2,340,000.00 | 4.000 | | | | | | |
| | | | 9-01-2042 | 2,340,000.00 | 4.000 | | | | | | |
| | | | 9-01-2043 | 2,340,000.00 | 4.000 | | | | | | |
| | | | 9-01-2044 | 2,340,000.00 | 4.000 | | | | | | |
| | | | 9-01-2045 | 2,340,000.00 | 4.000 | | 55,000,000.00 | | 55,000,000.00 | 55,000,000.00 | |
| | | | | | | $180,160,000.00 | $78,560,000.00 | $19,735,000.00 | $238,985,000.00 | $227,650,000.00 | $11,335,000.00 |
| | | | | | Reference | C | C-2 | C-9 | C | | |

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-22

| Ordinance Number | Improvement Description | Balance Dec. 31, 2014 | 2015 Authorizations | Notes Redeemed | Notes Issued | Serial Bonds Issued | Loans Payable | Budget Appropriations | Authorizations Cancelled | Balance Dec. 31, 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| 07-17 | Dam Restoration Projects | $ 3,112.34 | $ | $ | $ | $ | $ | $ | $ | $ 3,112.34 |
| 09-19 | Improvements to Essex County College | 18,534.40 | | | | | | | 18,534.40 | |
| 10-14/15-01 15-10 | Construction of New Essex County Vocational School | 20,000,000.00 | 143,000,000.00 | 55,000,000.00 | 55,000,000.00 | 55,000,000.00 | | | | 108,000,000.00 |
| 12-01 | Various Capital Improvements | | | 9,903,000.00 | | 9,903,000.00 | | | | |
| 12-02 | Various Capital Improvements | | | 3,808,000.00 | | 3,808,000.00 | | | | |
| 12-03 | Various County Park Improvements | | | 3,188,000.00 | | 3,188,000.00 | | | | |
| 12-04 | Various Golf Improvements | | | 951,000.00 | | 951,000.00 | | | | |
| 12-08 | Various Capital Equipment | | | 5,710,000.00 | | 5,710,000.00 | | | | |
| 12-15 | Tropical Storm Sandy Capital Improvements | 1,747,305.40 | | | | | | 525,000.00 | | 1,222,305.40 |
| 14-07 | Construction of Parking Garage at South Mountain Recreation Complex | 3,500,000.00 | | | | | 3,500,000.00 | | | |
| 15-02 | Various Capital Improvements | | 11,190,000.00 | | 11,185,000.00 | | | | 5,000.00 | |
| 15-08 | Various Capital Improvements | | 11,420,000.00 | | 11,420,000.00 | | | | | |
| | | $ 25,268,952.14 | $ 165,610,000.00 | $ 78,560,000.00 | $ 77,605,000.00 | $ 78,560,000.00 | $ 3,500,000.00 | $ 525,000.00 | $ 23,534.40 | $ 109,225,417.74 |
| | Reference | C | C-10 | C-19 | C-19 | C-21 | C-18 | C-10 | 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, 2015**

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-9969
PHONE (973) 624-6100
FAX (973) 624-6101

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, 2015 and 2014, and the related notes to the financial statements - regulatory basis and have issued our report thereon dated June 30, 2016. 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
August 8, 2016

## OFFICIALS IN OFFICE AT DECEMBER 31, 2015
## 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: | |
| Britnee N. Timberlake | President |
| Brendan W. Gill | Vice President |
| Patricia Sebold | Member |
| Rolando Bobadilla | Member |
| Wayne L. Richardson | Member |
| Cynthia D. Toro | Member |
| Rufus I. Johnson | Member |
| Leonard M. Luciano | Member |
| Lebby C. Jones | 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/Treasurer |
| Norman A. Willis | Chief Financial Officer |
| Christopher J. Durkin | County Clerk |
| Courtney M. Gaccione, Esq. | County Counsel from August 24, 2015 |
| James R. Paganelli, Esq. | County Counsel to August 21, 2015 |
| 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 in the sum of $500,000.00.

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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, 2015 and December 31, 2014 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, effective July 1, 2015, increased from $36,000.00 to $40,000.00 in accordance with the provisions of N.J.S.A. 40A:11-3a, based on the appointment of a Qualified Purchasing Agent.

The bidding threshold as of August 1, 2015, however, decreased to the sum of $17,500.00 based on the appointment of a Non-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

Transportation of Electronic Voting Machines
Provide Programming of Electronic Voting Machines
Provide Photographic Services for Turtle Back Zoo
Provide, Install and Maintenance of Application Software
Engineering, Design and Construction of Management Services
Help Desk (Sheriff)
Funeral Services for Unclaimed Bodies
Painting Services for Parks Buildings
Monitoring and Chemical Control of Algae and Aquatic Vegetation
Maintenance of Flooring at Parks Facilities
Various Audits for Accounts and Control
Website Consultant Services

***Service Contracts* (Continued)**

Maintenance and Restoration of Customized Signs in Various Parks
Maintenance of Building Automation System at 50 Clinton Street
Website Maintenance - Board of Elections
Health Care Services Inmates and Detainees of Essex County Correctional Facility
Production of Entertainment
Exhibition of Fireworks (RFP)
Toro Reel Mower Maintenance
Jacobsen Reel Mower Maintenance and Repairs
Consulting Services for Public Relations
Auditing Accountant Services - Board of Taxation
Engineering Design Services for New Pony Ride
Architectural and Design Services - Sheriff's Command Center
Provide Carpentry Services
2015 Roadways Resurfacing Program
Construction Engineering and Inspecting Services
Essex County Workers' Compensation Program
Mobile Ice Cream and Food Trucks
Vehicle Wash and Detail Services
2015 Summer Concert Series Food Services
Landscape Maintenance
Electrical and Mechanical Services - Bridges
Website Maintenance
Health Office/Sanitarian Services
Extradition Services
Food Services at the Jail
Rental of Party Items
Canadian Geese Control
Rental of Portable Diesel Generators
Rental of Portable Light Towers
Landscape Maintenance
General Construction Services - PW
Food and Beverage Concession for Weequahic Park Golf Course
Exterminating Services
Public Relations Consultant for Essex County Register
Cleaning of Various Mats
Green Top Dressing
Irrigation Maintenance and Repair Services
Hilltop Reservation Engineering Design Services
Employee/Retiree Health Program Insurance Broker Services
E-Mail Archiving Solution for Essex County Correctional Facility
Intersections Rehabilitation
Technical Support for the Siemens Building Auto System (Various Locations)
Landscaping Services at Fleet Building
Engineering Support Services Berkeley Avenue Bridge
Engineering Services for Underground Storage Tanks
Interior and Exterior Printing Services
Consulting Pharmacy Services
Risk Assessors or Consultants, Etc.
Pressure Washing Services
Round Trip Transport of Voting Machines
Mobile Ice Cream Truck at Weequahic Park
Engineering Services Renovations - Wilentz Courts Complex
Welfare to Work Services
Two Holes at Weequahic Golf Course and Sixteen Forward Tees at Golf Courses
Consulting Engineering Inspect Services Lyons Avenue (cr 602) 6 Traffic
Consulting Engineering Inspect Services Chancellor Avenue

***Service Contracts* (Continued)**

HVAC Services to Various Essex County Facilities
Landscaping - Kip's Castle, Riker Hill
Linen Rental and Laundry Services at Essex County Hospital Center
Job Access Reverse Commute Projects
Provide Meals for Youth Center Program for Department of Economic Training and Employment
Installation and Maintenance of Network System
Bandwidth, Modem, ISP Services for Essex County
Joint Commission Consultant
Provide A and E for Irvington Avenue Streetscape Project
Barcode Tracking System
Sea Lion Exhibit Restoration
Tree and Stump Removal
Roofing Services
Outpatient Radiology Services for Essex County Hospital Center Patients
Consulting Services for Plan Development
Meals for Essex County One-Stop Juvenile Day Program - Department of Economic Training and Employment
Landscaping Maintenance Work - Paddle Boat Picnic Pavilion
Area Plan Matrix
Bandwidth and Connectivity Worldwide Area
Maintenance of a Time and Attendance System via Swipe Clock System for Essex County
Provide Meals for Essex County One-Stop Development Day Care Center
Provide Transmission/Transaxle Repair Services
Sandy Assistance
Holiday Lights Display
Orange Reservoir Landscape Maintenance Services
Sea Turtle Rehabilitation - Education Center Turtle Back Zoo
Continuing Legal Education
Engineering Service - Cedar Grove Park
SANE/SART Program Consultant
Financial Advisor
Bond Counsel
Engineering/Design Services for Irvington Avenue Streetscape Design Improvements
Pouring Rights
Operations and Maintenance of Building System (HVAC) - Hospital Center
Energy Conserve (ESCO) Consultant
Landscape Maintenance Branch Brook Park
Outside Legal Service
Professional Investigator
Court Reporters
Cost Allocation and Reimbursement
Video Typing Consultant
Recording Transcription Services
Alcohol and Drug Addiction
Video Editing Services
Photographer
Printing Services for Elections Material
Sea Turtle
Charter Bus
Video Streaming and Archives Services
Upgrade and Modernization of the County Computers
Rental of Golf Carts - Utility Vehicle
Computer Aided
Graphic Design Service
Hospital Medical Units and Services for Inmates

***General Equipment, Material and Supplies***

Pesticides, Fertilizer, Seed and Sod
Golf Accessories - Parks Department
Toro Brand Replacement Parts for Turf Equipment
Jacobsen Brand Replacement Parts for Turf Equipment
Various Size Tires
Various Automotive Batteries
Air Conditioning Units Gibraltar Building
Building Materials
Sports Equipment, Games and Recreation Supplies
Household and Janitorial Supplies
Assemble Row Seating
Large Format Printer
Toiletries and Beauty Supplies
Freon Products and Refrigerants
Pony Trail Improvements at Turtle Back Zoo
Swan Chariot Pedal Boats - Parks Department
Underground Storage Tanks Remediation at Various Essex County Locations
Automated Fingerprint Identification System
Bedding and Linens
Inmate Uniforms
Two-New Rapiscan 6p18XR Machines
Plumbing Supplies
Westlaw Research Data and Related Library Materials
Inmate Identification Armbands
Fire Extinguishers
Transparent Ballistic Protection Barriers
Emergency Generator
Washer/Dryer for the County Jail
Televisions for the County Jail
Alcohol and Drug Abuse Supplies
Emergency Generator

***Vehicle and Road Equipment***

2015 Jeep Grand Cherokee AWD Truck
Ford F-450 Plow Truck
Pedal (Swan) Boats

***Construction and Repair Contracts***

Mechanized Sweeping of Parks Roadways and Pathways
Ivy Hill Softball Field Improvements
Brookdale Park Playground Improvements
Weequahic Park Playground Improvements
Repairs to Various Essex County Bridges and Culverts
Cherry Blossom Children's Playground at Branch Brook Park
Giraffe Exhibit at Turtle Back Zoo
Specialty Tire and Flat Tires Road Service Repairs
Glenfield Park Playground and Garden Improvements
Community Development Block Grant Roadway Resurfacing Program
Turtle Back Zoo Café Renovations and Addition
Wayfinding Signs for South Mountain Recreation Complex
Roadway Rehabilitation for Various Locations
Boathouse Desk Restoration
Restroom Improvements at Essex County Economic Development Center
Collision Repairs - Fleet Vehicles
Maintenance of Refrigeration Units and Rinks for Codey Arena
Landscape Improvements for the South Mountain Recreation Complex

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

Construction of a Swing Set in Netting Playground at South Mountain Recreation Complex
Concrete Walkways at Veteran's Park
Electrical and Mechanical Repairs for Clay and Jackson Street Bridges
Rehabilitation of Three Passaic River Bridges
Lighting Improvements Branch Brook Park
Prefabricated Timber Bridge at Byrne Golf Course
Outdoor Athletic Lighting Repairs
Miscellaneous Drainage Improvements at Various Essex County Locations
Transmission and Transaxle Repairs
Field House for Irvington Parks
Maintenance, Repairs and Inspection of Synthetic Turf Athletic Fields
Electrical Improvements at Various Essex County Locations
Watsessing Park Track Improvement
New Courtroom Renovations at Wilentz Courts Complex
Replace Berkeley Avenue Bridge
Chancellor Avenue Lights
Lyons Avenue Lights
Engineering Improvement on Bison Condor
Office Equipment Repair
Bloomfield Traffic Light
Rehabilitation of Senior Building Vailsburg Park
Interior Renovation - Sheriff Patrol Headquarters
Handicapped Ramps for Polling Places
Engineering Design Construction Management Services for Belleville Park Playground
Engineering Services for Shades Structures at Turtle Back Zoo Exhibits
Furnish and Deliver Signs
New Playground at Irvington Park
New Playground at Westside Park

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 Net 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 $76,932.39. 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 |
|---|---|---|
| Election | 4 | $ 5,893.24 |
| Payroll | 140 | 62,648.58 |

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, 2015, a detailed list of accounts payable in the sum of $2,642,381.63 remains unpaid and is summarized by years as follows:

| Year | Balance Outstanding |
|---|---|
| 2015 | $ 1,117,980.82 |
| 2014 | 581,248.08 |
| 2013 | 380,652.73 |
| 2012 | 562,500.00 |
| | $ 2,642,381.63 |

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 | 10,000.00 |
| 2004 | 10,000.00 |
| 2005 | 19,500.00 |
| 2006 | 41,250.00 |
| 2007 | 15,500.00 |
| 2008 | 25,500.00 |
| 2009 | 65,800.00 |
| 2010 | 37,500.00 |
| | $ 442,753.00 |

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.

***Federal and State Grants***

Federal and State Grants were cancelled in the sum of $447,406.99 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 2014 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.

## ***RECOMMENDATION***

| | Page Number |
|---|---|
| * That certain outstanding checks be reviewed and appropriate action taken as to issuance or cancellation in accordance with findings. | 186 |

* * *

* Repeated from prior year.

The comments and resulting recommendation 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
August 8, 2016