

**COUNTY OF ESSEX
NEW JERSEY**

**REPORT ON
EXMINATION OF ACCOUNTS
DEPARTMENT OF ADMINISTRATION AND FINANCE
FOR THE YEAR 2021**

**SAMUEL KLEIN AND COMPANY, LLP
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, 2021

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INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the financial statements - regulatory basis of the various funds and account groups of the County of Essex, in the State of New Jersey, as of and for the years then ended December 31, 2021 and December 31, 2020, and the related notes to the financial statements, as listed in the foregoing table of contents.

Unmodified 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, 2021 and 2020, 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.

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 of Essex as of December 31, 2021 and 2020 and the results of its operations for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Essex, State of New Jersey, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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, the financial statements are prepared by the County of Essex, State of New Jersey, on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division of Local Government Services, Department of Community Affairs. 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 and pervasive.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Essex, State of New Jersey's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 of Essex, State of New Jersey's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Essex, State of New Jersey's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

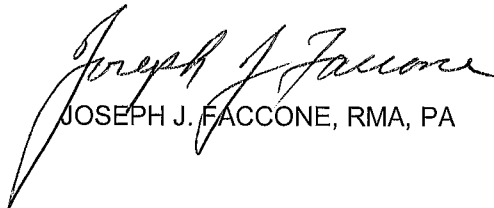
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2022, on our consideration of the County of Essex, State of New Jersey'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Essex, State of New Jersey's 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, State of New Jersey's internal control over financial reporting and compliance.



SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS



JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 20, 2022

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #1

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Balance</u> <u>Dec. 31, 2020</u>
<u>Regular Fund</u>			
Cash	A-4	\$261,529,079.04	\$220,623,167.99
Cash - Change Fund	A-7	13,425.00	13,425.00
		<u>261,542,504.04</u>	<u>220,636,592.99</u>
Receivables with Offsetting Reserves:			
Taxes Receivable	A-8	2,403,917.59	1,626,630.03
Deposits Receivable	A-9	50,952.12	6,837.80
Revenue Accounts Receivable	A-10	13,077,326.11	8,263,345.60
Due from Pension Trust Fund	A-11	12,604.53	12,604.53
		<u>15,544,800.35</u>	<u>9,909,417.96</u>
		<u>277,087,304.39</u>	<u>230,546,010.95</u>
<u>Federal and State Grant Fund</u>			
Due from Current Fund	A-11	52,965,997.57	31,862,817.89
Federal and State Grants Receivable	A-18	146,050,702.53	140,779,963.83
		<u>199,016,700.10</u>	<u>172,642,781.72</u>
		<u>\$476,104,004.49</u>	<u>\$403,188,792.67</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #2

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Balance</u> <u>Dec. 31, 2020</u>
<u>Regular Fund</u>			
Appropriation Reserves:			
Encumbered	A-3,12	\$ 13,387,907.35	\$ 11,364,511.73
Unencumbered	A-3,12	36,030,609.29	48,429,582.29
Accounts Payable	A-13	8,454,864.15	3,549,497.47
Prepaid Revenue	A-15	12,780,283.66	10,000,000.00
Due to Federal and State Grant Fund	A-16	52,965,997.57	31,862,817.89
Due to Other Trust Fund	A-16	409,330.17	1,281.71
Other Reserves:			
Miscellaneous	A-17	15,269,539.85	7,269,539.85
		<u>139,298,532.04</u>	<u>112,477,230.94</u>
Reserve for Receivables		15,544,800.35	9,909,417.96
Fund Balance	A-1	122,243,972.00	108,159,362.05
		<u>277,087,304.39</u>	<u>230,546,010.95</u>
 <u>Federal and State Grant Fund</u>			
Encumbrances Payable	A-19		54,118,544.76
Reserve for Federal and State Grant Funds	A-20	198,182,380.33	113,860,596.52
Unappropriated Reserves	A-21	834,319.77	4,663,640.44
		<u>199,016,700.10</u>	<u>172,642,781.72</u>
		<u>\$476,104,004.49</u>	<u>\$403,188,792.67</u>

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

	<u>Ref.</u>	<u>Year 2021</u>	<u>Year 2020</u>
<u>Revenue and Other Income</u>			
Fund Balance Utilized	A-2	\$ 36,000,000.00	\$ 36,000,000.00
Miscellaneous Revenue Anticipated	A-2	488,752,243.72	505,708,990.59
Receipts from Current Taxes	A-2	437,114,702.71	434,940,005.63
Miscellaneous Revenue Not Anticipated	A-2a	7,328,718.14	3,129,592.14
Other Credits to Income:			
Interfunds Returned	A-11		12,560,515.66
Federal and State Grants Receivable			
Adjustment	A-11		604.00
Unexpended Balance of Appropriation			
Reserves	A-12	15,792,781.29	14,962,902.33
Accounts Payable Cancelled	A-13	11,768.99	913,586.57
		<u>985,000,214.85</u>	<u>1,008,216,196.92</u>
<u>Expenditures</u>			
Budget Appropriations	A-3	934,202,342.83	970,842,682.81
Other Charges:			
Prior Years' Revenue Refunds	A-4	558,814.07	140,099.95
Federal and State Grants Appropriation			
Adjustment	A-16		870.53
Grants Receivable Cancelled	A-18	154,448.00	
		<u>934,915,604.90</u>	<u>970,983,653.29</u>
Excess in Revenue		50,084,609.95	37,232,543.63
<u>Fund Balance</u>			
Balance January 1	A	<u>108,159,362.05</u>	<u>106,926,818.42</u>
		158,243,972.00	144,159,362.05
Decreased by:			
Utilized as Anticipated Revenue	A-2	<u>36,000,000.00</u>	<u>36,000,000.00</u>
Balance December 31	A	<u>\$ 122,243,972.00</u>	<u>\$ 108,159,362.05</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #1

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>Surplus Anticipated</u>	A-1	\$ 36,000,000.00	\$ 36,000,000.00	\$
<u>Miscellaneous Revenues - Section A: Local Revenues</u>				
County Clerk	A-10	170,000.00	138,419.00	(31,581.00)
Register of Deeds and Mortgages	A-10	11,450,000.00	16,381,348.35	4,931,348.35
Surrogate	A-10	520,000.00	1,021,331.59	501,331.59
Sheriff	A-10	4,750,000.00	1,464,666.66	(3,285,333.34)
Essex County Parks	A-10	13,300,000.00	15,948,918.17	2,648,918.17
Interest on Investments and Deposits	A-10	1,400,000.00	622,605.02	(777,394.98)
Mental Hospital:				
Medicare/Medicaid	A-10	1,750,000.00	985,278.64	(764,721.36)
Other Revenue	A-10	145,000.00	207,857.93	62,857.93
Road Openings	A-10	180,000.00	292,400.00	112,400.00
Essex County Youth House	A-10	200,000.00	225,422.36	25,422.36
Receipts from Vending Machines	A-10	40,000.00	75,748.00	35,748.00
Essex County Division of Welfare:				
Medicaid Processing	A-10	845,000.00	845,000.00	
State and Federal Participation	A-10	47,260,000.00	48,594,684.78	1,334,684.78
Miscellaneous	A-10	15,000,000.00	15,000,000.00	
Added and Omitted Taxes	A-8	1,627,206.00	1,626,630.03	(575.97)
Motor Vehicle Fines	A-10	3,500,000.00	1,931,302.73	(1,568,697.27)
Grants - Indirect Cost/Fringe Benefits	A-10	8,199,793.00	10,429,150.79	2,229,357.79
Rents - County Property	A-10	1,900,000.00	3,084,319.41	1,184,319.41
Department of Health, Education and Welfare:				
Title IV-D - Child Enforcement Program	A-10	1,500,000.00	2,110,364.73	610,364.73
ECIA Parking	A-10	500,000.00	394,255.81	(105,744.19)
School Board Elections	A-10	200,000.00	122,744.53	(77,255.47)
Debt Service Reimbursement - County Transportation Program	A-10	750,000.00	755,963.16	5,963.16
Delaney Hall Drug Treatment Program	A-10	20,000,000.00	20,000,000.00	
Reimbursement for School Board Elections	A-10	425,000.00	378,625.00	(46,375.00)
Open Space Debt Service Offset	A-10	1,112,500.00	1,112,500.00	0.00
Federal Inmate Housing	A-10	38,300,300.00	47,172,043.93	8,871,743.93
Passaic County Youth Detention Agreement	A-10	2,853,000.00	3,384,699.37	531,699.37
Build America Bond Interest Subsidy	A-10	480,000.00	465,595.66	(14,404.34)
Inmate Co-Pay	A-10	235,000.00	210,893.23	(24,106.77)
Total Section A: Local Revenues		178,592,799.00	194,982,768.88	16,389,969.88
<u>Miscellaneous Revenues - Section B: State Aid</u>				
Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A)	A-10	3,122,598.00	1,460,136.00	(1,662,462.00)
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-10	2,325,000.00	2,452,367.00	127,367.00
Essex County Vocational School - Debt Service Aid	A-10	8,980,000.00	8,938,012.00	(41,988.00)
Reimbursement for Confinement of Prisoners - State of New Jersey	A-10	13,405,959.00	12,419,652.26	(986,306.74)
SFEA Funds - Youth Detention	A-10	369,000.00		(369,000.00)
Local Law Enforcement Assistance Component	A-10	3,000,000.00	3,000,000.00	
Total Section B: State Aid		31,202,557.00	28,270,167.26	(2,932,389.74)
<u>Miscellaneous Revenues - Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</u>				
Social and Welfare Services (C. 66, P.L. 1990):				
Supplemental Social Security Income	A-10	2,503,887.00	2,619,924.00	116,037.00
Psychiatric Facilities (C. 73, P.L. 1990):				
State Patients in County Psychiatric Hospitals	A-10	46,114,502.00	57,706,165.42	11,591,663.42
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		48,618,389.00	60,326,089.42	11,707,700.42

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #2

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
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				
Affordable Housing Alliance Program Income	A-18	\$ 1,056.00	\$ 1,056.00	\$
Administration of the Universal Service Fund	A-18	34,858.00	34,858.00	
Aging and Disability Resource Connection/ No Wrong Door COVID-19 Vaccine Access (ADRC/NWD)	A-18	190,161.00	190,161.00	
Alliance to Prevent Alcoholism and Drug Abuse Program	A-18	343,414.00	343,414.00	
Almost Home III Program	A-18	324,586.00	324,586.00	
American Rescue Plan Act 2021	A-18	77,595,763.50	77,595,763.50	
Area Plan Grant	A-18	5,118,709.00	5,118,709.00	
Area Plan Grant	A-18	2,130,916.00	2,130,916.00	
Area Plan - Coronavirus Relief	A-18	652,505.00	652,505.00	
Area Plan - Senior Citizens and Disabled Residents Transportation: Assistance Program TNC Pilot Program	A-18	60,000.00	60,000.00	
Body Armor Replacement:				
Corrections	A-18	41,627.00	41,627.00	
Prosecutor	A-18	7,865.00	7,865.00	
Sheriff	A-18	26,219.00	26,219.00	
Youth Services	A-18	9,952.95	9,952.95	
SFY21 Body-Worn Camera Grant Program	A-18	501,348.00	501,348.00	
SFY21 Body-Worn Camera Grant Program	A-18	101,900.00	101,900.00	
Care Coordination:				
Program Income	A-18	73,940.00	73,940.00	
Child Advocacy Unit	A-18	502,125.00	502,125.00	
Children's Inter-Agency Coordination Council (CIACC)	A-18	45,314.00	45,314.00	
Code Blue	A-18	545,000.00	545,000.00	
Community Development Block Grant	A-18	10,624.00	10,624.00	
Community Services Block Grant	A-18	257,511.00	257,511.00	
Community Services Block Grant	A-18	840,549.00	840,549.00	
Community Services Block Grant	A-18	11,091.00	11,091.00	
Continuum of Care Homeless Assistance Program	A-18	333,142.00	333,142.00	
Continuum of Care Program	A-18	400,000.00	400,000.00	
Counseling Services to Tenants and Landlords	A-18	100,000.00	100,000.00	
County Environmental Health Act	A-18	276,225.00	276,225.00	
County Innovation Grant, Reach for Recovery	A-18	263,960.00	263,960.00	
County Office of Victim Witness Advocacy - Office of the Prosecutor	A-18	134,164.00	134,164.00	
County Office of Victim Witness Advocacy - Office of the Prosecutor	A-18	1,090,385.00	1,090,385.00	
COPS Hiring Program	A-18	1,875,000.00	1,875,000.00	
Coronavirus Relief Fund - Eligible Expenses	A-18	205,700.00	205,700.00	
COVID Cares Education Stabilization Fund	A-18	25,000.00	25,000.00	
COVID-19 Vaccination Supplemental Funding Program	A-18	450,000.00	450,000.00	
2020 Domestic Violence Program Income	A-18	175.00	175.00	
Emergency Rental Assistance	A-18	15,426,829.00	15,426,829.00	
Emergency Rental Assistance Programs	A-18	7,775,197.88	7,775,197.88	
Emergency Repairs to Three Bridges - Bridge Street, Clay Street and Jackson Street	A-18	2,000,000.00	2,000,000.00	
Essex County Job Access and Reverse Commute (JARC) Program	A-18	663,887.00	663,887.00	
First Tee	A-18	4,000,000.00	4,000,000.00	
FY 20 Local Arts Program	A-18	135,455.00	135,455.00	
General Education Development (GED) Testing Center:				
Program Income	A-18	1,824.00	1,824.00	
Help America Vote Act Grant	A-18	3,907,053.00	3,907,053.00	
Human Services Advisory Council	A-18	101,788.00	101,788.00	
Improving Criminal Justice Responses Grant Program	A-18	246,221.34	246,221.34	
Insurance Fraud Reimbursement Program	A-18	250,000.00	250,000.00	
Law Enforcement Officers Training and Equipment Fund	A-18	67,010.00	67,010.00	
Local Aid Infrastructure Fund	A-18	1,597,648.00	1,597,648.00	
Local Bridges Fund - Lakeside Avenue Culvert Project	A-18	537,651.00	537,651.00	
Local Bridges Fund - Four Minor Culverts	A-18	1,661,203.00	1,661,203.00	
Local History Grant Program Department of Parks	A-18	44,027.00	44,027.00	
Local Information Network Communications Systems (LINCS)	A-18	471,757.00	471,757.00	
Low Income Home Energy Assistance Program (LIHEAP)	A-18	52,288.00	52,288.00	
Municipal Alliance Alcoholism and Drug Abuse	A-18	1,456,325.00	1,456,325.00	
New Jersey Division of Children's System of Care Grant (DCSOC)	A-18	10,000.00	10,000.00	
New Jersey Local Efficiency Achievement Program (L.E.A.P.)	A-18	250,000.00	250,000.00	
New Jersey Share Program Income	A-18	180.00	180.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #3

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
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				
<u>Offset with Appropriations</u>				
FY19 Overdose Data Action - Helping Hand	A-18	\$ 47,619.00	\$ 47,619.00	\$
Operation Helping Hand - Opioid Public Health Crisis Response	A-18	90,476.19	90,476.19	
Pedestrian Safety	A-18	10,500.00	10,500.00	
Personal Assistance Program	A-18	160,038.00	160,038.00	
Respite Care Program	A-18	594,515.00	594,515.00	
Respite Care Program Income	A-18	20,286.00	20,286.00	
Senior Farmers Market Nutrition Program	A-18	5,000.00	5,000.00	
Senior Services ADA Accessible Vehicle	A-18	79,200.00	79,200.00	
Senior Citizen and Disabled Resident Transportation Program Income	A-18	63,794.00	63,794.00	
Forensic Nurse Examiner Program	A-18	120,780.00	120,780.00	
FY 2021 Right-to-Know	A-18	15,519.00	15,519.00	
FY 2022 Right-to-Know	A-18	20,419.00	20,419.00	
Social Service for the Homeless	A-18	3,420,700.00	3,420,700.00	
Special Child and Early Intervention Health Services	A-18	2,051,547.00	2,051,547.00	
Special Child Health Services - Case Management	A-18	290,000.00	290,000.00	
FY 20 Senior Citizen and Disabled Resident Transportation	A-18	1,466,353.00	1,466,353.00	
Senior Citizen and Disabled Resident Transportation	A-18	100,000.00	100,000.00	
State Aid Reimbursement	A-18	58,000.00	58,000.00	
State/Community Partnership and Family Court Services	A-18	1,565,806.00	1,565,806.00	
State Homeland Security Program	A-18	388,556.43	388,556.43	
Subregional Studies Program	A-18	304,316.00	304,316.00	
Subregional Transportation Planning Program	A-18	132,966.00	132,966.00	
Supportive Assistance for Individuals and Families (SAIF)	A-18	656,607.00	656,607.00	
Tenant Resource Center	A-18	100,000.00	100,000.00	
Turtle Back Zoo Operations	A-18	526,885.00	526,885.00	
Urban Areas Security Initiative Grant Program	A-18	307,000.00	307,000.00	
Vote by Mail Program	A-18	59,624.09	59,624.09	
West Side Park Community Center	A-18	4,000,000.00	4,000,000.00	
WIOA Data Reporting and Analysis Allocation	A-18	12,971.00	12,971.00	
WorkFirst New Jersey FY 21	A-18	8,097,518.00	8,097,518.00	
WorkFirst New Jersey	A-18	11,790,011.00	11,790,011.00	
Workforce Innovation and Opportunity Act (WIOA) Youth	A-18	1,022,024.00	1,022,024.00	
Workforce Innovation and Opportunity Act (WIOA) Adult and Dislocated Worker	A-18	2,122,620.00	2,122,620.00	
Workforce Learning Link Program	A-18	48,000.00	48,000.00	
Workforce Learning Link Revision	A-18	69,000.00	69,000.00	
Zoological Society of New Jersey	A-18	73,115.00	73,115.00	
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues		187,782,852.84	187,782,852.84	
Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items				
<u>Revised Fees (P.L. 2001, C. 370):</u>				
Register	A-10	2,060,000.00	2,331,258.50	271,258.50
Sheriff	A-10	1,621,141.00	875,379.43	(745,761.57)
Lion/Hyena Exhibit Pooled Government Loan Program	A-10	870,000.00	870,000.00	
Union County Youth Services	A-10	1,042,000.00	543,368.59	(498,631.41)
Hudson County Youth Services	A-10	610,500.00	770,358.80	159,858.80
Capital Surplus	A-10	6,000,000.00	6,000,000.00	0.00
Proceeds of Settlement	A-10	6,000,000.00	6,000,000.00	0.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		18,203,641.00	17,390,365.32	(813,275.68)
	A-1	464,400,238.84	488,752,243.72	24,352,004.88
Amount to be Raised by Taxation - County Purpose Tax	A-1,8	437,114,700.00	437,114,702.71	2.71
	A-3	\$ 937,514,938.84	\$ 961,866,946.43	\$ 24,352,007.59

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF NONBUDGET REVENUE - REGULATORY BASIS

A-2a

Ref.

Miscellaneous Revenues Not Anticipated

Prior Year Appropriation Refund	\$1,082,327.97
Sheriff Refunds	37,295.50
Scrap Purchases	5,912.66
Essex County Utility Authority	20,345.00
Prosecutor's Office	137,779.19
Prior Year Outstanding Checks Cancelled	91,060.72
Miscellaneous	264.38
	<u>1,374,985.42</u>

Other Sources

Revenue Accounts Receivable	<u>5,953,732.72</u>
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A-1,10

\$7,328,718.14

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #1

Appropriation	Appropriations		Paid or Charged	Expended		Reserved	Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered		
GENERAL GOVERNMENT							
Office of the County Executive:							
Salaries and Wages	\$ 1,062,361.00	\$ 1,062,361.00	\$ 971,989.97	\$ 11,003.58	\$ 90,371.03		\$
Other Expenses	78,732.00	78,732.00	16,115.37		51,613.05		
	<u>1,141,093.00</u>	<u>1,141,093.00</u>	<u>988,105.34</u>	<u>11,003.58</u>	<u>141,984.08</u>		
Office of the County Administrator:							
Salaries and Wages	602,948.00	667,948.00	663,110.33		4,837.67		
Other Expenses	10,800.00	10,800.00	5,607.16	3,012.71	2,180.13		
	<u>613,748.00</u>	<u>678,748.00</u>	<u>668,717.49</u>	<u>3,012.71</u>	<u>7,017.80</u>		
County Legislative Office:							
Board of County Commissioners:							
Salaries and Wages	1,161,000.00	1,161,000.00	1,125,630.81		35,369.19		
Other Expenses	238,200.00	218,200.00	155,042.07	24,286.28	38,871.65		
	<u>1,399,200.00</u>	<u>1,379,200.00</u>	<u>1,280,672.88</u>	<u>24,286.28</u>	<u>74,240.84</u>		
Clerk and Other Legislative Functions:							
Salaries and Wages	875,029.00	895,029.00	892,755.20		2,273.80		
Other Expenses	185,625.00	198,025.00	112,325.40	8,496.99	77,202.61		
	<u>1,060,654.00</u>	<u>1,093,054.00</u>	<u>1,005,080.60</u>	<u>8,496.99</u>	<u>79,476.41</u>		
County Audit:							
Other Expenses	348,500.00	348,500.00			348,500.00		
Administration and Finance:							
Office of the Director:							
Salaries and Wages	118,226.00	121,726.00	121,549.04		176.96		
Office of Accounts and Control:							
Salaries and Wages	1,161,339.00	1,144,939.00	1,017,061.45		127,877.55		
Other Expenses	25,250.00	25,250.00	7,953.00	3,768.40	13,528.60		
	<u>1,186,589.00</u>	<u>1,170,189.00</u>	<u>1,025,014.45</u>	<u>3,768.40</u>	<u>141,406.15</u>		
Office of Management and Budget:							
Salaries and Wages	190,037.00	210,037.00	207,725.23		2,311.77		
Other Expenses	38,250.00	38,250.00	31,739.87	561.62	5,948.51		
	<u>228,287.00</u>	<u>248,287.00</u>	<u>239,465.10</u>	<u>561.62</u>	<u>8,260.28</u>		
Office of Data Processing:							
Salaries and Wages	582,442.00	602,442.00	593,350.98		9,091.02		
Other Expenses	3,478,703.00	3,478,703.00	3,182,333.88	295,288.56	1,080.56		
	<u>4,061,145.00</u>	<u>4,081,145.00</u>	<u>3,775,684.86</u>	<u>295,288.56</u>	<u>10,171.58</u>		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #2

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved	
<u>GENERAL GOVERNMENT</u>						
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages	\$ 988,362.00	\$ 988,362.00	\$ 948,722.47	\$ 104,989.20	\$ 39,639.53	\$
Other Expenses	303,000.00	303,000.00	127,405.24	104,989.20	70,605.56	
	1,291,362.00	1,291,362.00	1,076,127.71		110,245.09	
Office of Public Information:						
Salaries and Wages	110,085.00	120,085.00	119,704.67		380.33	
Other Expenses	66,000.00	66,000.00	58,799.48	5,265.00	1,935.52	
	176,085.00	186,085.00	178,504.15	5,265.00	2,315.85	
Office of Purchasing:						
Salaries and Wages	814,989.00	814,989.00	777,730.00		37,259.00	
Other Expenses	40,600.00	40,600.00	5,895.09	2,775.88	31,929.03	
	855,589.00	855,589.00	783,625.09	2,775.88	69,188.03	
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	329,865.00	333,065.00	332,997.73		67.27	
Other Expenses	2,680.00	2,680.00	286.72	874.44	1,518.84	
	332,545.00	335,745.00	333,284.45	874.44	1,586.11	
Expense of Bond Sale:						
Other Expenses	235,000.00	235,000.00	233,525.73		1,474.27	
Department of Law:						
County Counsel:						
Salaries and Wages	1,936,086.00	1,876,086.00	1,866,541.60		9,544.40	
Other Expenses	929,450.00	929,450.00	428,620.25	477,705.96	23,123.79	
	2,865,536.00	2,805,536.00	2,295,161.85	477,705.96	32,668.19	
Settlement of Suits:						
Other Expenses	1,850,000.00	1,850,000.00	1,337,796.38	46,780.69	465,422.93	
	4,715,536.00	4,655,536.00	3,632,958.23	524,486.65	498,091.12	
Department of Public Works:						
Office of the Director:						
Salaries and Wages	314,304.00	314,304.00	253,003.23		61,300.77	
Other Expenses	13,000.00	13,000.00	2,052.37	727.58	10,220.05	
	327,304.00	327,304.00	255,055.60	727.58	71,520.82	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #3

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Reserved		
				Encumbered	Unencumbered	
GENERAL GOVERNMENT:						
Department of Public Works:						
Division of Building and Grounds:						
Salaries and Wages	\$ 3,492,894.00	\$ 3,192,894.00	\$ 3,040,617.83	\$ 3,462,742.09	\$ 152,276.17	\$
Other Expenses	11,875,355.00	11,862,955.00	8,172,052.97	3,462,742.09	228,159.94	
	15,368,249.00	15,055,849.00	11,212,670.80		380,436.11	
Division of Engineering:						
Salaries and Wages	1,365,721.00	1,365,721.00	1,217,918.11		147,802.89	
Other Expenses	8,400.00	8,400.00	6,726.60		1,673.40	
	1,374,121.00	1,374,121.00	1,224,644.71		149,476.29	
Division of Fleet Management:						
Salaries and Wages	718,426.00	718,426.00	683,024.33		35,401.67	
Other Expenses	1,196,725.00	1,296,725.00	707,737.86	456,647.32	132,339.82	
	1,915,151.00	2,015,151.00	1,390,762.19	456,647.32	167,741.49	
Division of Roads and Bridges:						
Salaries and Wages	3,260,478.00	3,260,478.00	2,884,721.76		375,756.24	
Other Expenses	6,000,000.00	7,700,000.00	4,720,714.48	1,393,375.56	1,585,909.96	
	9,260,478.00	10,960,478.00	7,605,436.24	1,393,375.56	1,961,666.20	
Division of Planning:						
Salaries and Wages	365,754.00	365,754.00	274,001.32		91,752.68	
Other Expenses	11,950.00	11,950.00	5,510.12	1,384.35	5,055.53	
	377,704.00	377,704.00	279,511.44	1,384.35	96,808.21	
County Register:						
Salaries and Wages	1,894,213.00	1,894,213.00	1,684,699.11		209,513.89	
Other Expenses	167,350.00	167,350.00	125,798.97		41,551.03	
	2,061,563.00	2,061,563.00	1,810,498.08		251,064.92	
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	50,657,000.00	51,157,000.00	50,369,107.59	71,972.13	715,920.28	
Health Benefit Waivers	752,256.00	602,256.00	571,931.97		30,324.03	
	51,409,256.00	51,759,256.00	50,941,039.56	71,972.13	746,244.31	
Liability:						
Other Expenses	3,650,000.00	4,101,000.00	4,070,241.79		30,758.21	
Workers' Compensation:						
Other Expenses	2,300,000.00	3,100,000.00	2,991,082.46		108,917.54	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #4

	Appropriations		Paid or Charged	Expended		Reserved	Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered		
GENERAL GOVERNMENT							
General Government Central Expense:							
Communications:							
Other Expenses	\$ 11,338,118.00	\$ 10,838,118.00	\$ 8,776,340.98	\$ 773,267.96	\$ 1,288,509.06	\$	
Central Kitchen:							
Other Expenses	10,205,520.00	10,205,520.00	9,180,028.53	1,366.02	1,024,125.45		
Prosecutor:							
Salaries and Wages	39,500,506.00	38,827,506.00	36,266,465.31		1,561,040.69		1,000,000.00
Other Expenses	1,600,000.00	2,273,000.00	2,010,205.77	221,861.09	40,933.14		
	41,100,506.00	41,100,506.00	38,276,671.08	221,861.09	1,601,973.83		1,000,000.00
Total - General Government	168,451,529.00	171,097,829.00	153,356,298.58	7,368,153.41	9,373,377.01		1,000,000.00
JUDICIARY							
Surrogate:							
Salaries and Wages	998,976.00	998,976.00	972,154.88		26,821.12		
Other Expenses	27,200.00	27,200.00	20,322.99	6,720.29	156.72		
	1,026,176.00	1,026,176.00	992,477.87	6,720.29	26,977.84		
Total - Judiciary	1,026,176.00	1,026,176.00	992,477.87	6,720.29	26,977.84		
REGULATIONS							
Board of Taxation:							
Salaries and Wages	318,188.00	336,188.00	334,710.87		1,477.13		
Other Expenses	43,025.00	43,025.00	37,671.26	344.54	5,009.20		
	361,213.00	379,213.00	372,382.13	344.54	6,486.33		
Board of Elections:							
Salaries and Wages	572,241.00	822,241.00	771,756.90		50,484.10		
Other Expenses	1,799,000.00	3,049,000.00	2,533,949.25	60,217.70	454,833.05		
	2,371,241.00	3,871,241.00	3,305,706.15	60,217.70	505,317.15		
Commissioner of Registration and Superintendent of Elections:							
Commissioner of Registration:							
Salaries and Wages	1,577,589.00	1,577,589.00	1,525,977.98		51,611.02		
Other Expenses	1,152,650.00	1,152,650.00	708,942.50	159,184.89	284,522.61		
	2,730,239.00	2,730,239.00	2,234,920.48	159,184.89	336,133.63		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #5

Appropriation	Appropriations		Paid or Charged	Expended		Reserved	Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered		
<u>REGULATIONS</u>							
County Clerk Elections:							
Salaries and Wages	\$ 41,000.00	\$ 41,000.00	\$ 1,612.00	\$ 16,267.89	\$ 39,388.00	\$	
Other Expenses	594,700.00	744,700.00	631,202.81	16,267.89	97,229.30		
	635,700.00	785,700.00	632,814.81		136,617.30		
Total - Regulations	6,098,393.00	7,766,393.00	6,545,823.57	236,015.02	984,554.41		
<u>CONSTITUTIONAL OFFICES</u>							
County Clerk:							
Salaries and Wages	1,386,793.00	1,411,793.00	1,400,900.36	12,668.53	10,892.64		
Other Expenses	123,000.00	123,000.00	107,670.87	12,668.53	2,660.60		
	1,509,793.00	1,534,793.00	1,508,571.23		13,553.24		
County Sheriff:							
Salaries and Wages	45,332,179.00	43,832,179.00	39,096,412.33	1,116,138.96	3,735,766.67		1,000,000.00
Other Expenses	2,698,652.00	2,698,652.00	1,520,081.44	1,116,138.96	62,431.60		1,000,000.00
	48,030,831.00	46,530,831.00	40,616,493.77		3,798,198.27		
Total - Constitutional Offices	49,540,624.00	48,065,624.00	42,125,065.00	1,128,807.49	3,811,751.51		1,000,000.00
<u>CORRECTIONAL AND PENAL</u>							
Department of Public Safety:							
Division of Correctional Services:							
Salaries and Wages	71,429,042.00	71,429,042.00	69,723,359.92	986,696.94	705,682.08		1,000,000.00
Other Expenses	35,289,532.00	35,289,532.00	29,906,885.23	986,696.94	4,395,949.83		1,000,000.00
	106,718,574.00	106,718,574.00	99,630,245.15		5,101,631.91		
Division of Medical Examiner:							
Other Expenses	4,250,000.00	4,250,000.00	2,066,928.81		2,183,071.19		
Total - Correctional and Penal	110,968,574.00	110,968,574.00	101,697,173.96	986,696.94	7,284,703.10		1,000,000.00
<u>HEALTH AND WELFARE</u>							
Department of Citizen Services:							
Office of the Director:							
Salaries and Wages	689,814.00	689,814.00	405,902.23		283,911.77		
Other Expenses	6,825.00	6,825.00	795.57		6,029.43		
	696,639.00	696,639.00	406,697.80		289,941.20		
Division of Senior Services:							
Salaries and Wages	301,399.00	301,399.00	286,571.36	106.74	14,827.64		
Other Expenses	12,866.00	12,866.00	3,654.95	106.74	9,104.31		
	314,265.00	314,265.00	290,226.31		23,931.95		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #6

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered	
HEALTH AND WELFARE						
Department of Citizen Services:						
Division of Consumer and Constitutional Services:						
Salaries and Wages	\$ 405,973.00	\$ 405,973.00	\$ 310,777.61	\$ 1,489.20	\$ 95,195.39	\$
Other Expenses	33,500.00	33,500.00	30,460.32		1,550.48	
	439,473.00	439,473.00	341,237.93	1,489.20	96,745.87	
Division of Family Assistance and Benefits:						
Salaries and Wages	53,062,026.00	53,062,026.00	52,242,361.74		819,664.26	
Other Expenses	33,286,979.00	33,286,979.00	29,101,828.88	704,526.79	3,480,623.33	
	86,349,005.00	86,349,005.00	81,344,190.62	704,526.79	4,300,287.59	
Division of Youth Services:						
Salaries and Wages	12,580,839.00	12,980,839.00	12,976,092.27		4,746.73	
Other Expenses	4,865,655.00	4,865,655.00	4,372,021.61	408,312.74	85,320.65	
	17,446,494.00	17,846,494.00	17,348,113.88	408,312.74	90,067.38	
Social Services:						
Homemaker Services	2,000,000.00	2,000,000.00	1,222,374.53	777,625.47		
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families (TANF):						
County Share	808,132.00	808,132.00	352,976.26		455,155.74	
SSI:						
State Share - Family Assistance and Benefits - Assistance Program	2,503,887.00	2,503,887.00	703,000.00		1,800,887.00	
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages	58,248.00	58,248.00	52,137.20		6,110.80	
Other Expenses	210,000.00	210,000.00	105,141.00		104,859.00	
	268,248.00	268,248.00	157,278.20		110,969.80	
Division of Hospital Center:						
Salaries and Wages	25,474,131.00	24,218,631.00	23,488,420.47		730,210.53	
Other Expenses	6,524,455.00	6,524,455.00	4,163,196.25	451,479.98	1,909,778.77	
	31,998,586.00	30,743,086.00	27,651,616.72	451,479.98	2,639,989.30	
Maintenance of Patients in State Institutions for Mental Disease:						
County Share	8,307,038.00	8,307,038.00	8,306,752.00		286.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #7

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
HEALTH AND WELFARE						
Other Institutions:						
Other Expenses	\$ 275,000.00	\$ 797,000.00	\$ 794,454.35	\$	\$ 2,545.65	\$
Total - Health and Welfare	151,406,767.00	151,073,267.00	138,918,918.60	2,343,540.92	9,810,807.48	
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages	337,694.00	346,894.00	346,804.83		89.17	
Other Expenses	8,000.00	8,000.00	1,762.60	5,728.60	508.80	
	345,694.00	354,894.00	348,567.43	5,728.60	597.97	
Vocational Schools:						
January - June	2,900,000.00	2,900,000.00	2,900,000.00			
July - December	2,550,000.00	2,550,000.00	2,550,000.00			
	5,450,000.00	5,450,000.00	5,450,000.00			
County College:						
January - June	8,445,000.00	7,945,000.00	7,945,000.00		500,000.00	
July - December	6,255,000.00	6,755,000.00	6,255,000.00		500,000.00	
	14,700,000.00	14,700,000.00	14,200,000.00			
Two Year Out-of-County Reimbursement:						
Other Expenses	250,000.00	250,000.00	192,397.20		57,602.80	
Total - Education	20,745,694.00	20,754,894.00	20,190,964.63	5,728.60	558,200.77	
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages	8,705,792.00	8,705,792.00	8,536,747.81		169,044.19	
Other Expenses	4,543,000.00	4,543,000.00	3,696,044.21	584,148.74	262,807.05	
	13,248,792.00	13,248,792.00	12,232,792.02	584,148.74	431,851.24	
Maintenance of Parks:						
Salaries and Wages	2,671,815.00	2,171,815.00	2,085,961.43		85,853.57	
Other Expenses	3,849,200.00	4,449,200.00	3,786,011.88	576,209.42	86,978.70	
	6,521,015.00	6,621,015.00	5,871,973.31	576,209.42	172,832.27	
Total - Recreation	19,769,807.00	19,869,807.00	18,104,765.33	1,160,358.16	604,683.51	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #8

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved	
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses						
National Association of County Officials:						
Other Expenses	31,183.00	36,183.00	32,679.45			3,503.55
Special Employee Development Fund:						
Other Expenses	1,689,570.00	1,689,570.00	1,689,569.81			0.19
Utility Expenses and Bulk Purchases:						
Other Expenses	24,473,400.00	22,973,400.00	19,876,129.94	247.44	3,097,022.62	
Landfill/Solid Waste Disposal Costs:						
Other Expenses	102,000.00	102,000.00	80,000.00		22,000.00	
Special Provision for Salary Adjustment :						
Salaries and Wages	525,000.00					
Prior Year's Bills	51,419.00	51,419.00	14,139.16	34,714.08		2,565.76
Total - Unclassified	27,172,572.00	25,152,572.00	21,866,575.78	151,886.52	3,131,543.94	2,565.76
Total Operations	555,180,136.00	555,775,136.00	503,798,063.32	13,387,907.35	35,586,599.57	3,002,565.76
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
Matching Grant Funds						
State and Federal Grants:						
Afford Housing Alliance Program Income	1,056.00	1,056.00	1,056.00			
Alcoholism and Drug Abuse Services Grant	1,456,325.00	1,456,325.00	1,456,325.00			
Area Plan	7,807,682.00	7,807,682.00	7,807,682.00			
Body Armor Replacement:						
Corrections	41,627.00	41,627.00	41,627.00			
Prosecutor	7,865.00	7,865.00	7,865.00			
Sheriff	26,219.00	26,219.00	26,219.00			
Youth Services	9,952.95	9,952.95	9,952.95			
Care Coordination Program Income	73,940.00	73,940.00	73,940.00			
Child Advocacy Unit	502,125.00	502,125.00	502,125.00			
Children's Inter-Agency Coordination Council (CIACC)	45,314.00	45,314.00	45,314.00			
Clean Communities Grant	72,937.96	72,937.96	72,937.96			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #9

	<u>Appropriations</u>		<u>Paid or</u>	<u>Expended</u>		<u>Unexpended</u>
	<u>Adopted</u>	<u>Budget as</u>		<u>Encumbered</u>	<u>Reserved</u>	
	<u>Budget</u>	<u>Modified</u>	<u>Charged</u>			<u>Balance</u>
						<u>Cancelled</u>
<u>Appropriation</u>						
<u>STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES</u>						
State and Federal Grants:						
Code Blue Support Funding Availability	\$ 545,000.00	\$ 545,000.00	\$ 545,000.00	\$	\$	\$
Community Service Block Grant Other Expenses	1,119,775.00	1,119,775.00	1,119,775.00			
Continuum of Care Homeless Assistance Program	733,142.00	733,142.00	733,142.00			
Continuum of Care Homeless Program - Almost Home III	324,586.00	324,586.00	324,586.00			
COPS Hiring Program	1,875,000.00	1,875,000.00	1,875,000.00			
Coronavirus Relief Fund - Eligible Expenses	205,700.00	205,700.00	205,700.00			
Counseling Service to Tenants and Landlord	100,000.00	100,000.00	100,000.00			
County Environmental Health Act (CEHA)	276,225.00	276,225.00	276,225.00			
Domestic Violence Assessment Center Program Income	175.00	175.00	175.00			
Emergency Management Agency Assistance	55,000.00	55,000.00	55,000.00			
General Educational Development (GED) Testing Center	1,824.00	1,824.00	1,824.00			
Helping Hand - Optoid Public Health Crisis	90,476.19	90,476.19	90,476.19			
Human Services Advisory Council - FY 19	101,788.00	101,788.00	101,788.00			
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00			
Low Income Home Energy Assistance Program (LIHEAP)	52,288.00	52,288.00	52,288.00			
Municipal Alliance to Prevent Alcoholism and Drug Abuse	343,414.00	343,414.00	343,414.00			
NJ Share Program Income	180.00	180.00	180.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #10

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved	
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
State and Federal Grants:						
Overdose Data Action - Helping Hand - FY19	\$ 47,619.00	\$ 47,619.00	\$ 47,619.00	\$	\$	\$
Pedestrian Safety Enforcement	10,500.00	10,500.00	10,500.00			
Respite Care Program Income	614,801.00	614,801.00	614,801.00			
Right-to-Know - FY 2021	15,519.00	15,519.00	15,519.00			
SCDRPTAP Program Income	63,794.00	63,794.00	63,794.00			
SCDRPTAP Senior Citizen and Disabled Resident Transportation	1,466,353.00	1,466,353.00	1,466,353.00			
Senior Farmers Market Nutrition Program	5,000.00	5,000.00	5,000.00			
Senior Services ADA Accessible Vehicle	79,200.00	79,200.00	79,200.00			
Sexual Assault Response Team/Forensic Nurse Exam	120,780.00	120,780.00	120,780.00			
Social Services for the Homeless (SSH)	3,420,700.00	3,420,700.00	3,420,700.00			
Special Child Health and Early Intervention Health Services	2,051,547.00	2,051,547.00	2,051,547.00			
Special Child Early Intervention Case Management	290,000.00	290,000.00	290,000.00			
State Aid Reimbursement	58,000.00	58,000.00	58,000.00			
Supportive Assist for Individuals and Families (SAIF)	656,607.00	656,607.00	656,607.00			
Turtle Back Zoo Operations	526,885.00	526,885.00	526,885.00			
Universal Service Fund - CWA Administration	34,858.00	34,858.00	34,858.00			
WorkFirst New Jersey (WFNJ) - (TANF/GA/SNAP)	19,887,529.00	19,887,529.00	19,887,529.00			
Workforce Innovation Opportunity Act - Adult and Dislocated	2,122,620.00	2,122,620.00	2,122,620.00			
Workforce Innovation and Opportunity Act - Youth	1,022,024.00	1,022,024.00	1,022,024.00			
Workforce Learning Link Program	117,000.00	117,000.00	117,000.00			
Tenant Resource Center OE	100,000.00	100,000.00	100,000.00			
Local Arts Program OE	135,455.00	135,455.00	135,455.00			
State Homeland Security Program (SHSP-Lo)	388,556.43	388,556.43	388,556.43			
Ec Job Access and Reverse Commute (JARC) P	663,887.00	663,887.00	663,887.00			
Urban Areas Security Initiative (UASH-Loc)	307,000.00	307,000.00	307,000.00			
Law Enforcement Officers Training and Equity	67,010.00	67,010.00	67,010.00			
Emergency Rental Assistance	23,202,026.88	23,202,026.88	23,202,026.88			
Hava Grant Program	3,907,053.00	3,907,053.00	3,907,053.00			
Local History Grant Program	44,027.00	44,027.00	44,027.00			
Fly 18 Stop Violence Against Women Act	135,344.00	135,344.00	135,344.00			
Fly 19 Stop Violence Against Women Act	134,164.00	134,164.00	134,164.00			
Victim of Crime Act Fund Program	1,090,385.00	1,090,385.00	1,090,385.00			
Social Services Block Grant	160,038.00	160,038.00	160,038.00			
Local Aid Infrastructure Fund - Replacement	1,597,648.00	1,597,648.00	1,597,648.00			
2018 Fed. Transit Admin. (FTA) Section 5Y	100,000.00	100,000.00	100,000.00			
Local Information Network Communications	471,757.00	471,757.00	471,757.00			
Improving Criminal Justice Responses Gra	246,221.34	246,221.34	246,221.34			
WIOA Data Reporting and Analysis Allocation	12,971.00	12,971.00	12,971.00			
American Rescue Plan Act 2021	77,595,763.50	77,595,763.50	77,595,763.50			
Local Bridges Fund - Lakeside Avenue Culvert	537,651.00	537,651.00	537,651.00			
Local Bridges Fund - Four Minor Culverts	1,661,203.00	1,661,203.00	1,661,203.00			
Emergency Repairs to Three Bndges - Bridge	2,000,000.00	2,000,000.00	2,000,000.00			
Subregional Studies Program	304,316.00	304,316.00	304,316.00			
Subregional Transportation Planning Program	132,966.00	132,966.00	132,966.00			
Covid Cares Education Stabilization Fund	25,000.00	25,000.00	25,000.00			
COVID-19 Vaccination Supplemental Funding	450,000.00	450,000.00	450,000.00			
First Tee	4,000,000.00	4,000,000.00	4,000,000.00			
West Side Park Community Center	4,000,000.00	4,000,000.00	4,000,000.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #11

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered	
Early Voting Reimbursement	\$ 2,589,442.50	\$ 2,589,442.50	\$ 2,589,442.50	\$	\$	\$
SFY 2022 Right-To-Know	20,419.00	20,419.00	20,419.00			
County Innovation Grant, Reach for Recovery	263,960.00	263,960.00	263,960.00			
SFY 21 Body-Worn Camera Grant Program	603,248.00	603,248.00	603,248.00			
ADRC/NWD COVID-19 Vaccine Access	190,161.00	190,161.00	190,161.00			
Vote By Mail Program	59,624.09	59,624.09	59,624.09			
Zoological Society of New Jersey	73,115.00	73,115.00	73,115.00			
State/Community Partnership and Family Court	1,565,806.00	1,565,806.00	1,565,806.00			
NJ Local Efficiency Achievement Program	250,000.00	250,000.00	250,000.00			
County Annual Transportation Grant Program	9,801,233.00	9,801,233.00	9,801,233.00			
NJ Division of Children's System of Care	10,000.00	10,000.00	10,000.00			
Total - State and Federal Programs Offset by Revenues	187,782,852.84	187,782,852.84	187,782,852.84			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #12

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered	
Total Operations	\$ 742,962,988.84	\$ 743,557,988.84	\$ 691,580,916.16	\$ 13,387,907.35	\$ 35,586,599.57	\$ 3,002,565.76
Contingent	61,219.00	61,219.00	767.81		60,451.19	
Total Operations Including Contingent	743,024,207.84	743,619,207.84	691,581,683.97	13,387,907.35	35,647,050.76	3,002,565.76
Detail:						
Salaries and Wages	286,206,362.00	282,725,362.00	269,908,631.69		9,816,730.31	
Other Expenses	456,817,845.84	460,893,845.84	421,673,052.28		25,830,320.45	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	1,000,000.00	1,000,000.00	1,000,000.00			
Total Capital Improvements	1,000,000.00	1,000,000.00	1,000,000.00			
DEBT SERVICE						
Payment of Bond Principal:						
County College Bonds	3,215,000.00	3,215,000.00	3,215,000.00			
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,045,000.00	2,045,000.00	2,045,000.00			
Vocational School Bonds	6,345,000.00	6,345,000.00	6,345,000.00			
Other Bonds	18,900,000.00	18,900,000.00	18,900,000.00			
Employees' Retirement System Refunding Bonds	2,370,000.00	2,370,000.00	2,370,000.00			
DEBT SERVICE						
Interest on Bonds:						
County College Bonds	1,148,292.00	1,148,292.00	966,793.75			181,498.25
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	407,367.00	407,367.00	407,367.00			
Vocational School Bonds	6,722,202.00	6,722,202.00	6,722,201.25			0.75
Other Bonds	13,439,555.00	13,439,555.00	13,434,030.56			5,524.44
Interest on Bonds:						
Employees' Retirement System Refunding Bonds	2,231,373.00	2,231,373.00	2,231,373.00			
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	61,080.00	61,080.00	61,078.44			1.56
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	57,610,000.00	57,610,000.00	57,610,000.00			123,005.25
Interest	12,529,606.00	12,529,606.00	12,406,600.75			
	127,024,475.00	127,024,475.00	126,714,444.75			310,030.25

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #13

Appropriation	Appropriations		Paid or Charged	Expended		Reserved	Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered		
STATUTORY EXPENDITURES							
Police and Firemen's Retirement System of New Jersey	\$ 29,606,749.00	\$ 29,606,749.00	\$ 29,606,748.94	\$	\$ 0.06		\$
Public Employees' Retirement System	15,801,507.00	15,801,507.00	15,801,507.00				
Social Security System (OASI)	18,800,000.00	18,200,000.00	17,831,383.02		368,616.98		
County Pension and Retirement Fund:							
R.S. 43:41 et seq.	100,000.00	139,000.00	138,809.49		190.51		
R.S. 43:8b-1 et seq.	100,000.00	61,000.00	47,768.27		13,231.73		
Defined Contribution Retirement Program	58,000.00	63,000.00	61,480.75		1,519.25		
Essex County Employees' Retirement System (ERS Pension OE)	2,000,000.00	2,000,000.00	2,000,000.00				
Total - Statutory Expenditures	66,466,256.00	65,871,256.00	65,487,697.47		383,558.53		
Total General Appropriations	\$ 937,514,938.84	\$ 937,514,938.84	\$ 884,783,826.19	\$ 13,387,907.35	\$ 36,030,609.29		\$ 3,312,596.01
Reference	A-2	Sheet #14	Sheet #14	A	A		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #14

	<u>Ref.</u>	<u>Modified Budget</u>	<u>Paid or Charged</u>
Budget as Adopted		\$794,336,823.00	\$
Appropriated by (N.J.S.A. 40A:4-87)		140,178,115.84	
Cancelled		<u>3,000,000.00</u>	
		937,514,938.84	
Cash Disbursed	A-4		697,155,421.35
Reserve for Federal and State Grants	A-20		<u>187,628,404.84</u>
	Sheet #13	<u>\$ 937,514,938.84</u>	<u>\$ 884,783,826.19</u>
<u>Analysis of Charges to Operations</u>			
Paid or Charged	Above		\$ 884,783,826.19
Reserved:			
Encumbered	Sheet #13	\$ 13,387,907.35	
Unencumbered	Sheet #13	<u>36,030,609.29</u>	
			<u>49,418,516.64</u>
	A-1		<u>\$ 934,202,342.83</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

B

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Balance</u> <u>Dec. 31, 2020</u>
<u>Pension Trust Fund</u>			
Cash - Checking	B-1	\$ 1,543,328.78	\$ 1,315,742.62
Other Accounts Receivable	B-5	6,531.20	6,531.20
		<u>1,549,859.98</u>	<u>1,322,273.82</u>
<u>Other Trust Fund</u>			
Cash - Checking	B-1	62,788,273.19	51,446,781.12
Grants Receivable	B-3	25,543,853.30	22,693,502.02
Taxes Receivable	B-4	77,730.77	52,492.09
Other Accounts Receivable	B-5	487,418.30	498,420.58
Interfunds Receivable	B-6	409,330.17	1,281.71
		<u>89,306,605.73</u>	<u>74,692,477.52</u>
		<u>\$90,856,465.71</u>	<u>\$76,014,751.34</u>
<u>LIABILITIES AND RESERVES</u>			
<u>Pension Trust Fund</u>			
Interfunds Payable	B-7	\$ 12,604.53	\$ 12,604.53
Reserve for Employees' Retirement System	B-14	1,537,255.45	1,309,669.29
		<u>1,549,859.98</u>	<u>1,322,273.82</u>
<u>Other Trust Fund</u>			
Payroll Deductions Payable	B-8	4,593,181.85	4,448,415.60
Sales Tax Payable	B-9	1,266.59	
Due to U.S. Department of Housing and Urban Development	B-10	43,243.49	43,243.49
Bid Deposits	B-11	17,728.25	17,728.25
Security Deposits	B-12	22,000.00	22,000.00
Performance Bonds	B-13	2,418,702.81	1,997,474.12
Reserves for:			
Community Development Programs	B-15	29,538,077.63	26,557,064.42
State Unemployment Insurance Fund	B-16	3,637,423.86	3,235,009.59
Workers' Compensation Claims Fund	B-17	244,655.27	145,163.20
Dedicated Funds - Constitutional Offices	B-18	1,278,213.81	1,184,997.02
Law Enforcement Trust Funds	B-19	11,100,427.45	9,896,074.85
Federal Equitable Sharing Program	B-20	626,975.86	520,276.93
Parks, Recreational and Cultural Affairs Programs	B-21	2,503,916.15	2,188,573.15
Open Space Trust Fund	B-22	20,740,812.88	15,543,602.46
Other Trust Funds	B-23	12,539,979.83	8,892,854.44
		<u>89,306,605.73</u>	<u>74,692,477.52</u>
		<u>\$90,856,465.71</u>	<u>\$76,014,751.34</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

C

<u>ASSETS AND DEFERRED CHARGES</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Balance</u> <u>Dec. 31, 2020</u>
Cash - Checking	C-2	\$ 113,669,152.83	\$ 97,664,670.36
Fees Receivable	C-6	43,680.00	109,336.00
Deferred Charges to Future Taxation:			
Funded	C-7	685,691,034.67	632,004,515.10
Unfunded	C-8	54,501,150.99	111,753,265.10
		<u>\$ 853,905,018.49</u>	<u>\$ 841,531,786.56</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds	C-17	\$ 560,725,000.00	\$ 492,825,000.00
Refunding Bonds	C-16	118,335,000.00	131,215,000.00
Loans Payable	C-15	6,631,034.67	7,964,515.10
Bond Anticipation Notes	C-14	26,550,000.00	43,980,000.00
Improvement Authorizations:			
Funded	C-9	79,145,904.30	52,646,161.46
Unfunded	C-9	32,263,541.88	74,541,100.87
Encumbered	C-9		27,433,347.69
Encumbrances Payable	C-10	21,302,480.39	
Capital Improvement Fund	C-11	2,319,039.08	2,039,039.08
Reserve for Improvements	C-12	348,993.72	616,243.91
Capital Leasing Program:			
Appropriated:			
Unencumbered	C-13	14,098.01	14,098.01
Fund Balance	C-1	6,269,926.44	8,257,280.44
		<u>\$ 853,905,018.49</u>	<u>\$ 841,531,786.56</u>
 Bonds and Notes Authorized but Not Issued	 C-18	 \$ 27,951,150.99	 \$ 67,773,265.10

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

C-1

	<u>Ref.</u>	
Balance December 31, 2020	C	\$ 8,257,280.44
Increased by:		
Premium on Sale of General Obligation Bonds	C-2	<u>4,012,646.00</u> 12,269,926.44
Decreased by:		
Anticipated as Current Fund Revenue	C-2	<u>6,000,000.00</u>
Balance December 31, 2021	C	<u>\$ 6,269,926.44</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

D

<u>ASSETS</u>	Balance <u>Dec. 31, 2021</u>	Balance <u>Dec. 31, 2020</u>
Land	\$1,245,922,100.00	\$1,287,439,000.00
Buildings	142,135,000.00	309,278,679.70
Vehicles and Other Equipment	<u>60,071,547.11</u>	<u>56,279,278.99</u>
	<u>\$1,448,128,647.11</u>	<u>\$1,652,996,958.69</u>
 <u>RESERVES</u>		
Investment in Capital Fixed Assets	<u>\$1,448,128,647.11</u>	<u>\$1,652,996,958.69</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ESSEX, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2021

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 County Commissioners 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 County Commissioners.

Each member of the Board of County Commissioners 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 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid". 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. Measurement Focus, Basis of Accounting and Basis of Presentation

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.

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.

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.

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

B. **Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

Basis of Accounting (Continued)

Taxes and Other Revenue (Continued)

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 County Commissioners 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.

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 31st, 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Basis of Accounting (Continued)

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Basis of Accounting (Continued)

Capital Fixed Assets

Capital Asset activity for the year ended December 31, 2020 and December 31, 2021 was as follows:

<u>Governmental Activities</u>	<u>Balance Dec. 31, 2019</u>	<u>Additions</u>	<u>Retirement</u>	<u>Adjustment</u>	<u>Balance Dec. 31, 2020</u>
Land	\$ 1,285,377,900.00	\$ 36,100.00	\$	\$ 2,025,000.00	\$ 1,287,439,000.00
Building	309,278,679.70				309,278,679.70
Vehicles and Equipment	50,717,319.21	5,572,910.78	10,951.00		56,279,278.99
	<u>\$ 1,645,373,898.91</u>	<u>\$ 5,609,010.78</u>	<u>\$ 10,951.00</u>	<u>\$ 2,025,000.00</u>	<u>\$ 1,652,996,958.69</u>
<u>Governmental Activities</u>	<u>Balance Dec. 31, 2020</u>	<u>Additions</u>	<u>Retirement</u>	<u>Adjustment</u>	<u>Balance Dec. 31, 2021</u>
Land	\$ 1,287,439,000.00	\$ 1,380,000.00	\$ 72,000.00	\$ (42,824,900.00)	\$ 1,245,922,100.00
Building	309,278,679.70	150,800.00		(167,294,479.70)	142,135,000.00
Vehicles and Equipment	56,279,278.99	5,800,099.87	2,007,831.75		60,071,547.11
	<u>\$ 1,652,996,958.69</u>	<u>\$ 7,330,899.87</u>	<u>\$ 2,079,831.75</u>	<u>\$ (210,119,379.70)</u>	<u>\$ 1,448,128,647.11</u>

State regulations do not recognize depreciation expense net of principal.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. 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.

D. Recent Accounting Pronouncements Not Yet Effective

In June 2017, the Governmental Accounting Standards Board issued GASB Statement No. 87, "Leases". The object of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract and is effective for reporting periods beginning after December 15, 2019. The County is currently reviewing what effect, if any, this Statement might have on future financial statements. GASB Statement No. 95 was issued in May 2020, which postponed the effective date of this GASB by eighteen months.

In May 2019, the Governmental Accounting Standards Board issued GASB Statement No. 91, "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The County is currently reviewing what effect, if any, this Statement might have on future financial statements. GASB Statement No. 95 was issued in May 2020, which postponed the effective date of this GASB by one year.

In January 2020, the Governmental Accounting Standards Board issued GASB Statement No. 92, "Omnibus 2020". The primary objective of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and adoption of certain GASB statements and is effective for reporting periods beginning after June 15, 2020. The County is currently reviewing what effect, if any, this Statement might have on future financial statements. GASB Statement No. 95 was issued in May 2020, which postponed the effective date of this GASB by one year.

In March 2020, the Governmental Accounting Standards Board issued GASB Statement No. 93, "Replacement of Interbank Offered Rates". The primary objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an Interbank Offered Rate (IBOR) and is effective for reporting periods beginning after June 15, 2020. The County is currently reviewing what effect, if any, this Statement might have on future financial statements. GASB Statement No. 95 was issued in May 2020, which postponed the effective date of this GASB by one year.

In March 2020, the Governmental Accounting Standards Board issued GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an agreement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in exchange for exchange-like transaction and is effective for reporting periods beginning after June 15, 2022. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Recent Accounting Pronouncements Not Yet Effective (Continued)

In May 2020, the Governmental Accounting Standards Board issued GASB Statement No. 96, "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscriptions-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA and is effective for reporting periods beginning after June 15, 2022. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In June 2020, the Governmental Accounting Standards Board issued GASB Statement No. 97, "Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have governing board and the primary government performs the duties that a governing body typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans of OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements, and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans and is effective for reporting periods beginning after June 15, 2021. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

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 Depository 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.

The County considers petty cash, change funds, cash in banks and passbooks as cash and cash equivalents.

The County of Essex has the following Cash and Cash Equivalents at December 31, 2021:

Fund Type	Bank Balance	Reconciling Items		Reconciled to Balance
		Additions	Deletions	
Current Fund	\$ 285,673,829.18	\$ 2,659,358.19	\$ 26,804,108.33	\$ 261,529,079.04
Pension Trust Fund	1,543,346.00		17.22	1,543,328.78
Other Trust Fund	58,643,258.78	4,511,394.40	366,329.99	62,788,323.19
General Capital Fund	113,865,413.98		196,261.15	113,669,152.83
	<u>\$ 459,725,847.94</u>	<u>\$ 7,170,752.59</u>	<u>\$ 27,366,716.69</u>	<u>\$ 439,529,883.84</u>

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The County does not have a specific deposit policy for custodial risk other than those policies that adhere to the requirements of statute, which requires cash be deposited only in New Jersey based bank institutions that participate in the New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. Under the act, all demand deposits are covered by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the County in excess of FDIC insured amounts are protected by GUDPA. As of December 31, 2021, of the cash balance in the bank, \$2,350,123.67 was covered by Federal Depository Insurance and \$457,375,724.27 was covered under the provisions of NJGUDPA.

Interest Rate Risk - This is the risk that changes in market interest rates that will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to change in market interest rates. The County's investment policy does not include limits on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of December 31, 2021, the County had funds invested and on deposit in checking and statement savings.

The amount of the County's cash on deposit as of December 31, 2021 was \$459,725,847.94. These funds constitute "deposits with financial institutions" as defined by GASB Statement No. 40. There were no securities categorized as investments as defined by GASB Statement No. 40.

B. **Investments**

New Jersey P.L. 2017, c. 310 permits the County to purchase various investments in accordance with the County's Cash Management Plan.

3. COMPARATIVE TAX INFORMATION

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

<u>Year</u>	<u>Net Valuation on which County Taxes are Apportioned</u>	<u>County Tax Rate</u>	<u>County Open Space Tax Rate</u>
2021	\$94,589,839,435.00	\$0.4657	\$0.0151
2020	92,853,355,333.00	0.4716	0.0151
2019	92,645,800,045.00	0.4714	0.0151
2018	89,681,534,751.00	0.4891	0.0153
2017	85,714,496,787.00	0.5043	0.0152

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:

<u>Year</u>	<u>Real Property Tax</u>	<u>Added and Omitted Taxes Under Chapter 397, P.L. 1941</u>	<u>Total Tax Levy</u>	<u>Cash Collections</u>
2021	\$437,114,702.71	\$2,403,917.59	\$439,518,620.30	\$438,741,332.74
2020	434,940,005.63	1,626,630.03	436,566,635.66	437,103,605.00
2019	432,775,007.99	2,163,599.37	434,938,607.36	435,002,081.05
2018	430,625,000.44	2,227,073.06	432,852,073.50	432,264,871.82
2017	427,418,000.41	1,639,871.38	429,057,871.79	429,688,732.27

Cash collections include taxes unpaid in prior years.

4. FUND BALANCE APPROPRIATED

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2021	\$ 122,243,972.00	\$36,000,000.00
2020	108,159,362.05	36,000,000.00
2019	106,926,818.42	36,000,000.00
2018	119,138,850.93	44,500,000.00
2017	103,693,104.94	25,000,000.00

5. PENSION PLANS

Information presented below is as of June 30, 2020. Additional information was not available as of the date of this audit.

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.

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		
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Covered Employee Payroll	\$150,917,215	\$149,818,962	\$148,825,034
Total Payroll	300,302,175	292,067,247	282,923,391
Actuarial Contribution			
Requirements	23,175,722	20,668,686	21,149,315
Total Contributions	34,652,144	32,063,764	32,370,428
Employer Share	23,175,722	20,668,686	21,149,315
% of Covered Payroll	15.36%	13.80%	14.21%
Employee's Share	11,476,422	11,395,078	11,221,113
% of Covered Payroll	7.60%	7.61%	7.54%
	PFRS		
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Covered Employee Payroll	\$ 89,631,998	\$ 90,752,448	\$ 91,786,078
Total Payroll	300,302,175	292,067,247	282,923,391
Actuarial Contribution			
Requirements	29,575,953	27,393,363	27,182,322
Total Contributions	38,538,419	36,468,008	36,360,993
Employer Share	29,575,953	27,393,363	27,182,322
% of Covered Payroll	33.00%	30.18%	29.61%
Employee's Share	8,962,466	9,074,645	9,178,671
% of Covered Payroll	10.00%	10.00%	10.00%

5. **PENSION PLANS (Continued)**

Description of Systems (Continued)

Assumptions

The collective total PERS and PFRS pension liability for June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019 using an actuarial experience study for the period July 1, 2014 to June 30, 2018 for PERS and for the period July 1, 2013 to June 30, 2018 for PFRS. The pension liability was rolled forward to June 30, 2020. The actuarial valuation used an inflation rate of 2.75% for price and 3.25% for wage, projected salary increases through 2026 of 2.00% to 6.00% for PERS and thereafter 3.00% to 7.00% based on years of service and through all future years 3.25% to 15.25% for PFRS based on years of service and an investment rate of return 7.00%.

For PERS, pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

For PFRS, pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For healthy annuitants, post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries, the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The discount rate used to measure the total pension liability was 7.00% for PERS and 7.00% for PFRS as of June 30, 2020. 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 and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine 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.

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.

5. PENSION PLANS (Continued)

Public Employees' Retirement System: (Continued)

Significant Legislation

P.L. 2011, c. 78, effective June 28, 2011, made various changes to the manner in which PERS operates and to the benefit provisions of that system. 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 $\frac{1}{4}$ 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 collective PERS net pension liability calculated using the discount rate of 7.00% and 6.28% as of June 30, 2020 and 2019, 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 Collective PERS Net Pension Liability to Changes in the Discount Rate

	At 1% Decrease <u>(6.00%)</u>	At Current Discount Rate <u>(7.00%)</u>	At 1% Increase <u>(8.00%)</u>
2020	<u>\$ 438,318,853</u>	<u>\$ 348,194,551</u>	<u>\$ 271,721,618</u>
	At 1% Decrease <u>(5.28%)</u>	At Current Discount Rate <u>(6.28%)</u>	At 1% Increase <u>(7.28%)</u>
2019	<u>\$ 486,989,689</u>	<u>\$ 385,532,100</u>	<u>\$ 300,039,707</u>

5. **PENSION PLANS (Continued)**

Special Funding Situation

Under N.J.S.A. 43:15A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is Chapter 366, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. Below is the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employers:

	<u>2020</u>	<u>2019</u>
Employer Net Pension Liability	\$ 345,477,915.00	\$ 382,868,601.00
Nonemployer Proportional Share of the Net Pension Liability	<u>2,716,636.00</u>	<u>2,663,499.00</u>
	<u><u>\$ 348,194,551.00</u></u>	<u><u>\$ 385,532,100.00</u></u>

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 28, 2011 (Tier 3 members), will be 60 percent instead of 65 percent of the member's final compensation plus 1 percent for each year of creditable service over 25 years but not to exceed 30 years.

The following presents the County's proportionate share of the collective PFRS net pension liability calculated using the discount rate of 7.00% and 6.85% as of June 30, 2020 and 2019, 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.

5. **PENSION PLANS (Continued)**

Police and Firemen's Retirement System: (Continued)

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

	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase) (8.00%)
2020	<u>\$ 525,491,732</u>	<u>\$ 395,167,722</u>	<u>\$ 286,923,675</u>
	At 1% Decrease (5.85%)	At Current Discount Rate (6.85%)	At 1% Increase) (7.85%)
2019	<u>\$ 519,411,822</u>	<u>\$ 384,283,918</u>	<u>\$ 272,446,108</u>

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislature, which legally obligates the State, is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. Below is the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer:

	<u>2020</u>	<u>2019</u>
Employer Net Pension Liability	\$ 342,078,671.00	\$ 331,879,513.00
Nonemployer Proportional Share of the Net Pension Liability	<u>53,089,051.00</u>	<u>52,404,405.00</u>
	<u>\$ 395,167,722.00</u>	<u>\$ 384,283,918.00</u>

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, 2020 and 2019 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal years ended June 30, 2020 and 2019, respectively.

5. PENSION PLANS (Continued)

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

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, 2020:

	<u>PERS</u>	<u>PFRS</u>
Net Pension Liabilities	\$345,477,915	\$342,078,671
Deferred Outflow of Resources	33,838,635	36,261,535
Deferred Inflow of Resources	147,218,825	108,640,713
Pension Expense	(10,596,319)	(8,797,506)
Contributions Made After Measurement Date	23,175,722	29,575,953

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, 2020 and 2019. The County's proportionate share of the collective net pension liability as of June 30, 2020 and 2019 was 2.1185366112% and 2.1248658880% for PERS and 2.6473974768% and 2.7119172008% 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.

At June 30, 2020, the amount determined as the County's proportionate share of the PERS net pension liability was \$345,477,915. For the year ended June 30, 2020, the County would have recognized PERS pension income of \$10,596,319. At June 30, 2020, deferred outflows of resources and deferred inflows of resources related to the PERS pension are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 6,290,582	\$ 1,221,961
Change of Assumptions	11,207,695	144,654,874
Net Difference Between Projected and Actual Investment Earnings	11,808,719	
Net Change in Proportions	4,531,639	1,341,990
Total Contributions and Proportionate Share of Contributions After the Measurement Date	<u>23,175,722</u>	
	<u><u>\$ 57,014,357</u></u>	<u><u>\$ 147,218,825</u></u>

5. **PENSION PLANS (Continued)**

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

At June 30, 2020, the amount determined as the County's proportionate share of the PFRS net pension liability was \$342,078,671. For the year ended June 30, 2020, the County would have recognized PFRS pension income of \$8,797,506. At June 30, 2020, deferred outflows of resources and deferred inflows of resources related to the PFRS pension are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 3,448,733	\$ 1,227,679
Change of Assumptions	860,839	91,709,245
Net Difference Between Projected and Actual Investment Earnings	20,057,673	
Net Change in Proportions	11,894,290	15,703,789
Total Contributions and Proportionate Share of Contributions After the Measurement Date	<u>29,575,953</u>	
	<u>\$ 65,837,488</u>	<u>\$ 108,640,713</u>

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return 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 PFRS's target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

5. **PENSION PLANS (Continued)**

Contributions Required and Made

Contributions made by employees for PERS and PFRS are currently 7.50% 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:

<u>Year</u>	<u>PERS</u>		<u>PFRS</u>	
	<u>County</u>	<u>Employees</u>	<u>County</u>	<u>Employees</u>
2021	\$15,801,507.00	\$11,845,057.00	\$27,606,748.94	\$8,916,205.00
2020	13,941,745.00	11,476,422.40	27,448,975.54	8,962,465.90
2019	14,408,109.76	11,395,077.90	27,216,460.56	9,074,645.23

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	<u>30,352,085.00</u>
	<u>\$52,503,068.00</u>

6. **OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

Information presented below is as of June 30, 2020. Additional information was not available as of the date of this audit.

In addition to the pension described in Note 5, the County provides postemployment health care benefits as part of the State Health Benefits Local Government Retired Employments Plan.

General Information about the OPEB Plan

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. The plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions* (GASB Statement No. 75); therefore, assets are accumulated to pay associated benefits. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

General Information about the OPEB Plan (Continued)

The Plan provides medical and prescription drug to retirees and their covered dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A. 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement providing they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Total OPEB Liability

Information presented below is as of June 30, 2020. Additional information was not available as of the date of this audit.

At December 31, 2020, the County had a liability of \$700,988,600 for its proportionate share of the non-special funding net OPEB liability. The net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers in the plan. At June 30, 2020, the County's proportion was 3.905966% which was a decrease of .0263879% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the County would have recognized OPEB expense of \$111,154,214. At December 31, 2020, deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Total OPEB Liability (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$104,845,834	\$155,889,037
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	18,908,667	130,537,154
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	<u>478,280,249</u>	<u>41,575,128</u>
Total	<u>\$602,034,750</u>	<u>\$328,001,319</u>

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB (excluding changes in proportion) would be recognized in OPEB expense as follows:

Year Ended June 30:	
2021	\$ (964,720,007)
2022	(965,594,678)
2023	(967,008,484)
2024	(968,300,349)
2025	(660,258,014)
Thereafter	361,183,501

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 7.87 and 8.05 years for the 2020 and 2019 amounts, respectively.

Actual Assumptions and Other Inputs

The total OPEB liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019, which rolled forward to June 30, 2020. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Public Employees' Retirement System (PERS):	
Initial Fiscal Year Applied:	
Rate Through 2026	2.00% to 6.00%
Rate Thereafter	3.00% to 7.00%
Police and Firemen's Retirement System (PFRS):	
Rate for all Future Years	3.25% to 15.25%

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Actual Assumptions and Other Inputs (Continued)

Mortality:	
PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2019.
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2019.

*Salary increases are based on years of service within the respective plan.

Actuarial assumptions used in the July 1, 2019 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

100% of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021-2022 are reflected. The rates used for 2023 and 2024 are 21.83% and 18.53%, respectively, trending to 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years.

Discount Rate

The discount rate for June 30, 2020 was 2.1%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability as of June 30, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	June 30, 2020		
	1% Decrease 1.21%	At Current Discount Rate 2.21%	1% Increase 3.21%
County's Proportionate Share of Net OPEB Liability	\$649,158,524	\$549,105,338	\$469,904,143
	June 30, 2019		
	1% Decrease 2.50%	At Current Discount Rate 3.50%	1% Increase 4.50%
County's Proportionate Share of Net OPEB Liability	\$570,450,721	\$493,383,859	\$430,715,256

6. **OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the County's proportionate share of the net OPEB liability as of June 30, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a healthcare trend rate that is one percentage point lower or one percentage point higher than the current rate:

	June 30, 2020		
	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of Net OPEB Liability	\$454,385,233	\$549,105,338	\$673,142,613

	June 30, 2019		
	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of Net OPEB Liability	\$416,335,811	\$493,360,914	\$591,619,398

Special Funding Situation

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation.

The County as of June 30, 2020 has 1,267 members under the Special Funding Situation. The State proportionate share of the net OPEB liability attributed to the County is \$284,874,403.

7. **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.

7. ESSEX COUNTY EMPLOYEES' RETIREMENT SYSTEM (Continued)

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:

<u>Year</u>	<u>Amount</u>
2021	\$ 5,401.12
2020	5,172.80
2019	5,038.25

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 2021, the sum of \$60,488.52 was collected from this source.

8. DEFINED CONTRIBUTION RETIREMENT PROGRAM

Description of System

The Defined Contribution Retirement Program (DCRP) was established on July 1, 2007 for certain public employees under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007. The program provides eligible members, with a minimum base salary of \$1,500.00 or more, with a tax-sheltered, defined contribution retirement benefit, in addition to life insurance and disability coverage. The DCRP is jointly administered by the Division of Pensions and Benefits and Prudential Financial.

If the eligible elected or appointed official will earn less than \$5,000.00 annually, the official may choose to waive participation in the DCRP for that office or position. This waiver is irrevocable.

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

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

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

- All elected officials taking office on or after July 1, 2007, except that a person who is reelected to an elected office held prior to that date without a break in service may remain in the Public Employees' Retirement System (PERS).
- A Governor appointee with the advice and consent of the Legislature or who serves at the pleasure of the Governor only during that Governor's term of office.

8. **DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)**

Description of System (Continued)

- 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. The employer contribution is 4.05% which includes a member contribution match of 3.0%, Group Life Insurance is .74% of gross wages and Long-Term Disability is .31% of gross wages.

During the year 2021, there were thirty-eight (38) officials enrolled in the DCRP. Contributions to the plan for the past three (3) years are as follows:

<u>Year</u>	<u>County</u>	<u>Employees</u>
2021	\$35,956.72	\$93,668.55
2020	66,496.64	86,192.36
2019	56,701.94	78,004.48

9. **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.

9. COUNTY DEBT (Continued)

Summary of County Debt (Excluding Current Debt)

	<u>Year 2021</u>	<u>Year 2020</u>	<u>Year 2019</u>
Issued:			
Bonds and Notes	\$ 587,275,000.00	\$ 536,805,000.00	\$ 468,580,000.00
Refunding Bonds	118,335,000.00	131,215,000.00	138,295,000.00
Loans Payable	6,631,034.67	7,964,515.10	7,876,377.82
Authorized but Not Issued:			
Bonds and Notes:			
General	27,951,150.99	67,773,265.10	17,250,000.00
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding	201,490,000.00	259,100,000.00	313,335,000.00
Airport Revenue and Refunding Bonds Outstanding	10,725,000.00	11,805,000.00	12,915,000.00
Equipment Lease Revenue Bonds Outstanding	6,980,000.00	8,875,000.00	10,750,000.00
City of Newark:			
Bonds Outstanding	69,465,000.00	70,685,000.00	70,685,000.00
Notes Outstanding			1,235,000.00
Essex County Utilities Authority:			
Bonds Outstanding	8,340,000.00	16,300,000.00	23,915,000.00
	<u>\$ 1,037,192,185.66</u>	<u>\$ 1,110,522,780.20</u>	<u>\$ 1,064,836,377.82</u>

9. COUNTY DEBT (Continued)

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 0.723%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 1,037,192,185.66</u>	<u>\$ 355,110,000.00</u>	<u>\$ 682,082,185.66</u>
Deductions:			
Lease Revenue and Lease Revenue Refunding Bonds Issued by the Essex County Improvement Authority		\$ 201,490,000.00	
Airport Refunding Bonds Issued by the Essex County Improvement Authority		10,725,000.00	
Equipment Lease Revenue Bonds Issued by the Essex County Improvement Authority		6,980,000.00	
Revenue Bonds - City of Newark Issued by the Essex County Improvement Authority		69,465,000.00	
Capital Projects for the County College - Chapter 12 State Aid		12,900,000.00	
Pension Refunding Bonds		44,070,000.00	
Bonds Issued by Essex County Utilities Authority		8,340,000.00	
Other Deductions:			
Open Space Trust		<u>1,140,000.00</u>	
		<u>\$ 355,110,000.00</u>	

Net Debt, \$682,082,185.66 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$94,358,146,119.00 equals 0.723%.

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

Borrowing Power - 2% of Equalized Valuation Basis	\$ 1,887,162,922.38
Net Debt	<u>682,082,185.66</u>
Remaining Borrowing Power	<u>\$ 1,205,080,736.72</u>

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

9. COUNTY DEBT (Continued)

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

Year	General Serial Bonds		Refunding Bonds		ECJA Loan Program		Total
	Principal	Interest	Principal	Interest	Principal	Interest (1)	
2022	\$ 22,965,000.00	\$ 18,103,821.25	\$ 12,370,000.00	\$ 5,247,497.50	\$ 1,505,000.00	\$ 185,000.00	\$ 60,376,318.75
2023	23,255,000.00	17,077,708.75	24,295,000.00	4,446,060.00	1,505,000.00	160,000.00	70,738,768.75
2024	25,095,000.00	16,086,533.75	22,560,000.00	3,770,625.00	635,000.00	135,000.00	68,282,158.75
2025	25,360,000.00	15,062,296.25	22,700,000.00	2,863,292.50	635,000.00	67,500.00	66,688,088.75
2026	26,130,000.00	13,967,996.25	2,795,000.00	1,733,118.75			44,626,115.00
2027	26,690,000.00	12,779,971.25	3,215,000.00	1,584,371.25			44,269,342.50
2028	24,970,000.00	11,667,971.25	3,670,000.00	1,413,967.50			41,721,938.75
2029	25,000,000.00	10,716,721.25	4,165,000.00	1,220,051.25			41,101,772.50
2030	23,255,000.00	9,828,758.75	4,710,000.00	1,000,395.00			38,794,153.75
2031	23,960,000.00	9,087,358.75	5,295,000.00	752,771.25			39,095,130.00
2032	23,730,000.00	8,452,096.25	5,935,000.00	474,828.75			38,591,925.00
2033	22,910,000.00	7,885,046.25	6,625,000.00	163,968.75			37,584,015.00
2034	21,635,000.00	7,311,252.50					28,946,252.50
2035	22,330,000.00	6,772,227.50					29,102,227.50
2036	21,235,000.00	6,306,691.25					27,541,691.25
2037	18,215,000.00	5,864,043.75					24,079,043.75
2038	16,355,000.00	5,396,700.00					21,751,700.00
2039	16,760,000.00	4,913,100.00					21,673,100.00
2040	16,905,000.00	4,414,900.00					21,319,900.00
2041	16,905,000.00	3,905,050.00					20,810,050.00
2042	16,905,000.00	3,394,600.00					20,299,600.00
2043	17,105,000.00	2,884,150.00					19,989,150.00
2044	17,105,000.00	2,368,600.00					19,473,600.00
2045	17,105,000.00	1,853,050.00					18,958,050.00
2046	14,765,000.00	1,332,025.00					16,097,025.00
2047	11,335,000.00	909,175.00					12,244,175.00
2048	10,115,000.00	589,150.00					10,704,150.00
2049	8,690,000.00	310,300.00					9,000,300.00
2050	3,940,000.00	83,725.00					4,023,725.00
	<u>\$ 580,725,000.00</u>	<u>\$ 209,325,020.00</u>	<u>\$ 118,335,000.00</u>	<u>\$ 24,670,947.50</u>	<u>\$ 4,280,000.00</u>	<u>\$ 547,500.00</u>	<u>\$ 917,883,467.50</u>

Note:

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

9. COUNTY DEBT (Continued)

As of December 31, 2021, the County's long-term debt is as follows:

General Obligation Bonds

\$20,400,000, 2014 Bonds due in annual installments of \$1,275,000 to \$1,585,000 through September 2029, interest at 2.00% to 3.00%.	\$ 11,375,000.00
\$23,560,000, 2015A Bonds due in annual installments of \$1,905,000 to \$2,160,000 through September 2027, interest at 3.00% to 5.00%.	12,150,000.00
\$24,520,000, 2016A Bonds due in annual installments of \$1,110,000 to \$1,740,000 through September 2035, interest at 2.125% to 5.00%.	19,355,000.00
\$18,665,000, 2017A Bonds due in annual installments of \$1,115,000 to \$1,555,000 through September 2032, interest at 3.00% to 5.00%.	14,405,000.00
\$22,605,000, 2018A Bonds due in annual installments of \$1,270,000 to \$1,955,000 through September 2033, interest at 3.00% to 5.00%.	19,060,000.00
\$117,280,000, 2019A Bonds due in annual installments of \$2,530,000 to \$4,790,000 through September 2049, interest at 2.00% to 5.00%.	112,475,000.00
\$96,220,000, 2020 Bonds due in annual installments of \$2,160,000 to \$3,940,000 through September 2050, interest at 2.00% to 5.00%.	94,095,000.00
\$31,460,000, 2021A Bonds due in annual installments of \$1,730,000 to \$2,375,000 through August 2037, interest at 0.50% to 5.00%.	<u>31,460,000.00</u>
	<u><u>\$314,375,000.00</u></u>

County College and Vocational School Bonds

\$1,250,000, 2012A County College Bonds due in annual installments of \$125,000 through September 2022, interest at 2.125%.	\$ 125,000.00
\$1,250,000, 2012B County College Bonds due in annual installments of \$125,000 through September 2022, interest at 2.125%.	125,000.00
\$4,000,000, 2013A County Vocational School Bonds due in annual installments of \$270,000 to \$345,000 through September 2028, interest at 3.00% to 4.00%.	2,130,000.00
\$750,000, 2013B County College Bonds due in annual installments of \$75,000 through September 2023, interest at 3.00% to 3.25%.	150,000.00

9. COUNTY DEBT (Continued)

County College and Vocational School Bonds (Continued)

\$750,000, 2013C County College Bonds due in annual installments of \$75,000 through September 2023, interest at 3.00% to 3.25%.	\$ 150,000.00
\$2,100,000, 2014B Vocational School Bonds due in annual installments of \$130,000 to \$160,000 through September 2029, interest at 2.00% to 3.00%.	1,175,000.00
\$2,500,000, 2014C County College Bonds due in annual installments of \$250,000 through September 2024, interest at 2.00% to 3.00%.	750,000.00
\$2,500,000, 2014D County College Bonds due in annual installments of \$250,000 through September 2024, interest at 2.00% to 3.00%.	750,000.00
\$55,000,000, 2015B Vocational School Bonds due in annual installments of \$1,360,000 to \$2,340,000 through September 2045, interest at 3.00% to 5.00%.	45,735,000.00
\$80,000,000, 2016B Vocational School Bonds due in annual installments of \$1,930,000 to \$3,450,000 through September 2046, interest at 2.125% to 5.00%.	70,940,000.00
\$1,250,000, 2016C County College Bonds due in annual installments of \$125,000 through September 2026, interest at 5.00%.	625,000.00
\$1,250,000, 2016D County College Bonds due in annual installments of \$125,000 through September 2026, interest at 5.00%.	625,000.00
\$28,000,000, 2017B Vocational School Bonds due in annual installments of \$650,000 to \$1,220,000 through September 2047, interest at 3.00% to 5.00%.	25,490,000.00
\$1,250,000, 2017C County College Bonds due in annual installments of \$125,000 through September 2027, interest at 5.00%.	750,000.00
\$1,250,000, 2017D County College Bonds due in annual installments of \$125,000 through September 2027, interest at 5.00%.	750,000.00
\$35,000,000, 2018B County Vocational School Bonds due in annual installments of \$780,000 to \$1,440,000 through September 2048, interest at 3.00% to 5.00%.	32,800,000.00
\$1,850,000, 2018C County College Bonds due in annual installments of \$185,000 through September 2028, interest at 5.00%.	1,295,000.00

9. COUNTY DEBT (Continued)

County College and Vocational School Bonds (Continued)

\$1,850,000, 2018D County College Bonds due in annual installments of \$185,000 through September 2028, interest at 5.00%. \$ 1,295,000.00

\$3,600,000, 2019B County College Bonds due in annual installments of \$360,000 through September 2029, interest at 4.00% to 5.00%. 2,880,000.00

\$3,600,000, 2019 County College Bonds due in annual installments of \$360,000 through September 2029, interest at 4.00% to 5.00%. 2,880,000.00

\$45,000,000, 2021B Bonds due in annual installments of \$1,800,000 to \$3,600,000 through August 2036, interest at 0.50% to 5.00%. 45,000,000.00

\$5,465,000, 2021C Bonds due in annual installments of \$545,000 to \$550,000 through August 2031, interest at 2.00% to 5.00%. 5,465,000.00

\$4,465,000, 2021D Bonds due in annual installments of \$445,000 to \$450,000 through August 2031, interest at 2.00% to 5.00%. 4,465,000.00

\$246,350,000.00

Refunding Bonds

\$54,665,000, 2003 Bonds due in annual installments of \$1,450,000 to \$6,625,000 through April 2033, interest at 4.75% to 4.95%. The Bonds are not subject to optional redemption. \$ 44,070,000.00

\$16,200,000, 2014 Bonds due in annual installments of \$2,625,000 through May 2022, interest at 4.00%. 2,625,000.00

\$23,920,000, 2016A Bonds due in annual installments of \$45,000 to \$15,355,000 through March 2025, interest at 4.00% to 5.00%. 20,065,000.00

\$6,900,000, 2016B Bonds due in annual installments of \$240,000 to \$750,000 through March 2025, interest at 2.00% to 5.00%. 2,120,000.00

\$8,140,000, 2016C Bonds due in annual installments of \$55,000 to \$3,310,000 through March 2025, interest at 4.00% to 5.00%. 4,905,000.00

\$4,010,000, 2016D County College Bonds due in annual installments of \$95,000 to \$840,000 through March 2025, interest at 2.00% to 4.00%. 1,860,000.00

9. COUNTY DEBT (Continued)

Refunding Bonds (Continued)

\$34,680,000, 2017 Bonds due in annual installments of \$2,485,000 to \$17,080,000 through August 2025, interest at 3.00% to 5.00%.

\$ 34,680,000.00

\$8,010,000, 2017 County College Bonds due in annual installments of \$325,000 to \$3,705,000 through August 2025, interest at 3.00% to 5.00%.

8,010,000.00

\$118,335,000.00

9. **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, 2021:

Loan 1:

Verona Lake Dam Restoration

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
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
	<u>\$216,381.95</u>	<u>\$201,963.27</u>	<u>\$14,418.68</u>

Loan 2:

Diamond Mill Dam Restoration

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
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
	<u>\$319,572.36</u>	<u>\$284,222.39</u>	<u>\$35,349.97</u>

New Jersey Environmental Infrastructure Trust Loan Payable

Loan agreements were entered into by the County of Essex with the Department of Environmental Protection for the purpose of the New Dutch Lane Bridge Replacement Project. The loan outstanding at December 31, 2021 is in the amount of \$1,864,849.01.

It is noted that the loan was issued interest-free.

Interim loan disbursements have been made to the County. No payments are made until the loan is fully disbursed. The final loan payment schedule was not received.

9. **COUNTY DEBT (Continued)**

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 agreement was reclassified from General Serial Bonds:

<u>Date of Issue</u>	<u>Original Issue</u>	<u>Year 2012</u>	<u>Year 2013</u>
06/03/10	\$ 4,275,000.00	<u>\$ 3,705,000.00</u>	<u>\$ 3,420,000.00</u>

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

9. COUNTY DEBT (Continued)

Essex County Improvement Authority Pooled Governmental Loan Program (Continued)

The following are schedules of annual principal and interest payments for 1986 Pooled Governmental Loan Program as of December 31, 2021:

Description	Date of Loan	Amount of Original Loan	Maturities of Loans Outstanding Dec. 31, 2021		Interest Rate	Balance Dec. 31, 2021
			Date	Amount		
Essex County Improvement Authority - General Improvements	06-03-10	\$ 4,275,000.00	07-01-2022	\$ 285,000.00	*	
			07-01-2023	285,000.00	*	
			07-01-2024	285,000.00	*	
			07-01-2025	285,000.00	*	\$ 1,140,000.00
Essex County Improvement Authority - General Improvements	06-24-15	3,500,000.00	06-01-2022/2025	350,000.00	10.00% (1)	1,400,000.00
Essex County Improvement Authority - General Improvements	12-15-16	5,185,000.00	06-01-2022	870,000.00	10.00% (1)	
			06-01-2023	870,000.00	10.00% (1)	1,740,000.00
						<u>\$ 4,280,000.00</u>

(1) Estimated Interest Rate

*Variable Interest Rate

9. 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:

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Amount Outstanding Dec. 31, 2021</u>
Parking Facility Revenue Refunding Bonds, Series 1998	8-01-98	10-01-22	\$ 7,040,000.00	\$ 670,000.00
General Obligation Lease Revenue Bonds, (Social Service Facilities Project) (Noncallable)	9-01-98	9-01-27	5,000,000.00	1,740,000.00
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	9,690,000.00
Project Consolidation Revenue Bonds, 2005	8-24-05	12-15-27	11,515,000.00	1,210,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-29	14,420,000.00	2,085,000.00
Project Consolidation Revenue Bonds, Series 2007	3-15-07	12-15-23	235,845,000.00	46,175,000.00
Project Consolidation Revenue Bonds, Series 2014	10-01-14	10-01-22	58,255,000.00	10,270,000.00
Project Consolidation Revenue Refunding Bonds, Series 2017	11-14-17	12-15-23	4,815,630.00	2,874,616.00
Project Consolidation Revenue Refunding Bonds, Series 2017	11-14-17	12-15-23	33,644,370.00	33,535,384.00
			<u>\$ 600,965,000.00</u>	<u>\$ 201,490,000.00</u>

9. **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.

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 71,047,086.26	\$ 61,490,000.00	\$ 9,557,086.26
2023	56,482,764.26	50,100,000.00	6,382,764.26
2024	22,306,688.76	17,470,000.00	4,836,688.76
2025	16,942,740.00	13,030,000.00	3,912,740.00
2026	15,862,958.76	12,640,000.00	3,222,958.76
2027	15,484,898.76	12,930,000.00	2,554,898.76
2028	12,540,650.00	10,680,000.00	1,860,650.00
2029	12,538,250.00	11,265,000.00	1,273,250.00
2030	12,538,675.00	11,885,000.00	653,675.00
	<u>\$ 235,744,711.80</u>	<u>\$ 201,490,000.00</u>	<u>\$ 34,254,711.80</u>

Bond Anticipation Notes

Outstanding Bond Anticipation Notes are summarized as follows:

	<u>Interest Rate</u>	<u>Amount</u>
General Capital	1.00%	<u>\$ 26,550,000.00</u>

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:

<u>Original Notes Issued</u>	<u>Installments Due</u>	<u>Funding Required as of May 1</u>
2018	2021 - 2028	2029
2019	2022 - 2029	2030
2020	2023 - 2029	2031
2021	2024 - 2031	2032

Bonds and Notes Authorized but Not Issued

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

	<u>Balance Dec. 31, 2021</u>	<u>Balance Dec. 31, 2020</u>
General Capital Fund	<u>\$ 27,951,150.99</u>	<u>\$ 67,773,265.10</u>

9. 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:

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Annual Installment Amounts</u>	<u>Interest Rates</u>	<u>Amount Outstanding Dec. 31, 2021</u>
Airport Revenue and Refunding Bonds, Series 2019	12-12-19	11-01-34	<u>\$ 12,335,000.00</u>	\$650,000.00 to \$990,000.00	2.125 - 5.00	<u>\$ 10,725,000.00</u>

The County is required to pay the Debt Service on the above Airport Revenue and Refunding Bonds pursuant to Trustee Service Agreements.

9. **COUNTY DEBT (Continued)**

Debt Guaranteed by the County (Continued)

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:

\$10,750,000, 2019 Series Lease Revenue Bonds due
in annual installments of \$385,000 to \$1,990,000
through October 2029, interest at 5.00%.
\$ 6,980,000.00

The following debt, which was issued by the Essex County Improvement Authority for the benefit of the City of Newark, has been guaranteed by the County of Essex and is detailed as follows:

\$70,685,000, 2019 Series Revenue Bonds
due in annual installments of \$1,220,000 to
\$3,475,000 through 2045, interest at 4.00%
to 5.00%, which includes \$15,470,000 Term
Bonds due November 1, 2044, interest at
4.00% and \$15,350,000 Term Bonds due
November 1, 2049, interest at 4.00%.
\$ 69,465,000.00

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

\$12,030,000, 2006 Series B Refunding Revenue
Bonds due in annual installments of \$1,185,000.00
through October 2022, interest at 5.58%.
\$ 1,185,000.00

\$52,240,000, 2009 Refunding Revenue Bonds
due in annual installments of \$5,855,000
through April 2022, interest at 5.00%.
5,855,000.00

\$7,145,000, 2016 Refunding Revenue Bonds
due in annual installments of \$1,300,000
through October 2022, interest at 5.00%.
1,300,000.00

\$ 8,340,000.00

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

10. **INTERFUND RECEIVABLES AND PAYABLES**

As of December 31, 2021, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

	Due from <u>Other Funds</u>	Due to <u>Other Funds</u>
Current Fund	\$ 13,730.91	\$ 53,376,454.12
Federal and State Grant Fund	52,965,997.57	
Pension Trust Fund		12,604.53
Other Trust Fund	<u>409,330.17</u>	<u></u>
	<u>\$ 53,389,058.65</u>	<u>\$ 53,389,058.65</u>

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, 2021 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 2021 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, 2021.

12. RISK MANAGEMENT (Continued)

Activity for the Workers' Compensation Trust Fund for the year 2021 is detailed as follows:

Balance December 31, 2020		\$ 145,163.20
Increases:		
Budget Appropriation	\$3,075,082.46	
Other	<u>992,227.73</u>	
		<u>4,067,310.19</u>
		<u>4,212,473.39</u>
Decreases:		
Claims	3,906,568.12	
Management Fees	<u>61,250.00</u>	
		<u>3,967,818.12</u>
Balance December 31, 2021		<u><u>\$ 244,655.27</u></u>

Automobile:

The County is liable for the first \$750,000.00. Any claims in excess of \$750,000.00 per occurrence are covered to the sum of \$5,000,000.00. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2021 for possible catastrophic claims.

General Liability:

The County is liable for the first \$750,000.00. Any claims in excess of \$750,000.00 per occurrence are covered to the sum of \$5,000,000.00/\$10,000,000.00 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, 2021 for possible catastrophic claims.

Health Care Professionals (Malpractice):

The County is responsible for the first \$50,000.00 of each medical incident. Any claims in excess of \$50,000.00 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, 2021 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 the State Health Benefits Plan.

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, 2020 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2021.

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 \$21,167,775.16 computed internally at 2021 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2021 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, 2021 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:

<u>Year</u>	<u>Amount</u>
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
	<u>\$ 21,364,000.00</u>

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

Leone v. Essex County Prosecutor's Office, et al.:

Plaintiff, Alex Leone, is an Assistant Prosecutor with the Essex County Prosecutor's Office. On June 18, 2021, Plaintiff filed a Complaint against the Essex County Prosecutor's Office, Acting Essex County Prosecutor Theodore Stephens II, Acting First Assistant Prosecutor Romesh Sukhdeo, Executive Assistant Prosecutor, Gwendolyn Williams, and Chief Assistant prosecutor Roger Imhof, in the United States District Court for the District of New Jersey:

Plaintiff claims that he was denied a religious accommodation in violation of the Civil Rights Act, First Amendment Right to Free Exercise, and the New Jersey Law Against Discrimination.

Plaintiff has not yet served all of the defendants with the Summons and Complaint.

Todd and Rosayle Hinds v. Carolyn Murray, Acting Essex Prosecutor, Essex County Prosecutor's Office, Essex County Counsel Courtney Gaccione, Gwendolyn Williams, Officially and Individually and Cheryl Cuccinello:\

Plaintiffs generally allege that individual Defendants violated the terms of Mr. Hinds' separation agreement with the County of Essex through an alleged response to Mr. Hinds' eligibility for future employment with the County of Essex.

The potential for expose in this matter is predicated upon whether evidence exists to corroborate the allegation that one or more of the Defendants made inappropriate comments about Plaintiff Todd Hines to a prospective employer.

The County's Insurance Carrier, Chubb has agreed to provide legal representation and insure potential losses through a self-insured retention ("SIR") policy up to \$400,000.00.

At this time, discovery is ongoing.

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.

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

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

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

The County continues to administer payroll and certain fringe benefit costs as of December 31, 2021.

15. 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").

16. SUBSEQUENT EVENTS

The County of Essex has evaluated subsequent events that occurred after the balance sheet date, but before June 20, 2022. No items were determined to require disclosure.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	<u>Ref.</u>	<u>Regular Fund</u>	<u>Federal and State Grant Fund</u>	
Balance December 31, 2020	A	\$ 220,623,167.99		\$
Increased by Receipts:				
Petty Cash Funds	A-6	\$ 11,300.00		\$
Taxes Receivable	A-8	438,741,332.74		
Revenue Accounts Receivable	A-10	296,670,352.61		
Interfunds Receivable	A-11		161,095.53	
Due to State of New Jersey	A-14	95,015,965.93		
Prepaid Revenue	A-15	12,780,283.66		
Interfunds Payable	A-16	21,674,731.76		
Miscellaneous Reserves	A-17	8,000,000.00		
Federal and State Grants				
Receivable	A-18		175,486,432.25	
County of Essex Matching Grant				
Funds	A-20		154,448.00	
Federal and State Grant Funds				
Unappropriated	A-21		238,987.72	
		<u>872,893,966.70</u>		<u>176,040,963.50</u>
		1,093,517,134.69		176,040,963.50
Decreased by Disbursements:				
Prior Years' Revenue Refunds	A-1	558,814.07		
Budget Appropriations	A-3	697,155,421.35		
Petty Cash Funds	A-6	11,300.00		
Interfunds Receivable	A-11		20,694,683.71	
Appropriation Reserves	A-12	38,462,234.96		
Accounts Payable	A-13	621,942.10		
Due to State of New Jersey	A-14	95,015,965.93		
Interfunds Payable	A-16	162,377.24		
Federal and State Grant				
Appropriations	A-20		155,346,279.79	
		<u>831,988,055.65</u>		<u>176,040,963.50</u>
Balance December 31, 2021	A	<u>\$ 261,529,079.04</u>		<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2021

A-5

	<u>Total</u>	<u>Checking Accounts</u>	<u>Money Market Funds</u>
Balance per Statements:			
Bank of America:			
Account #0001-4070-7457	\$ 1,259,416.52	\$ 1,259,416.52	\$
Industrial Bank:			
Account #1426869	149,323.59		149,323.59
Account #1507753	15,766.41		15,766.41
New York Community Bank:			
Account #107000143	69,724.64	69,724.64	
Account #107000151	432.88	432.88	
Investors Bank:			
Account #0070990972	16,470,440.78	16,470,440.78	
PNC Bank:			
Account #81-0110-5799	80,430,569.69	80,430,569.69	
Account #80-1358-8794	47,611.88	47,611.88	
The Provident Bank:			
Account #833391360	24,048.09	24,048.09	
Account #605804485	3,926,947.80	3,926,947.80	
TD Bank, NA:			
Account #3451012626	134,084,942.56	134,084,942.56	
Account #425-6686218	9,196.58	9,196.58	
Account #430-8908958	88,060.43	20,730.01	
Account #430-8908073	21,351,896.91	21,351,896.91	
Account #430-8908643	17,478.46	17,478.46	
Account #430-8919179	52,207.65	52,207.65	
Valley Bank:			
Account #91102723	27,646,524.27	27,646,524.27	
Wells Fargo:			
Account #21100000102265	29,240.04	29,240.04	
	<u>285,673,829.18</u>	<u>285,441,408.76</u>	<u>165,090.00</u>
Plus: Deposits-in-Transit	1,353,631.69	1,353,631.69	
	<u>287,027,460.87</u>	<u>286,795,040.45</u>	<u>165,090.00</u>
Less: Outstanding Checks	21,109,893.69	21,109,893.69	
Other Adjustments	4,388,488.14	4,388,488.14	
	<u>25,498,381.83</u>	<u>25,498,381.83</u>	
	<u>\$261,529,079.04</u>	<u>\$261,296,658.62</u>	<u>\$165,090.00</u>

Reference

A-4

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PETTY CASH FUNDS

A-6

	Received from Division of <u>Treasury</u>	Returned to Division of <u>Treasury</u>
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
Superintendent of Schools	200.00	200.00
Clerk - Board of County Commissioners	200.00	200.00
County Clerk	100.00	100.00
	<u>\$11,300.00</u>	<u>\$11,300.00</u>
<u>Reference</u>	<u>A-4</u>	<u>A-4</u>

CHANGE FUNDS

A-7

	Balance <u>Dec. 31, 2021</u>	Balance <u>Dec. 31, 2020</u>
County Clerk	\$ 500.00	\$ 500.00
Register of Deeds and Mortgages	75.00	75.00
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
Essex County Board of Taxation	200.00	200.00
	<u>\$13,425.00</u>	<u>\$13,425.00</u>
<u>Reference</u>	<u>A</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

TAXES RECEIVABLE

A-8

	Balance Dec. 31, 2020	2021 Lev	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2021
Township of Belleville	\$ 24,749.11	\$ 15,334,590.18	\$ 22,977.41	\$ 15,359,339.29	\$ 22,977.41
Township of Bloomfield	8,148.32	24,544,537.41	106,957.91	24,552,685.73	106,957.91
Borough of Caldwell	49,173.46	5,800,500.82	7,997.65	5,849,674.28	7,997.65
Township of Cedar Grove	16,479.54	11,283,106.17	19,957.07	11,299,585.71	19,957.07
City of East Orange	38,349.39	16,242,362.78	153,319.35	16,280,712.17	153,319.35
Borough of Essex Fells	1,004.60	3,704,000.97	5,768.11	3,705,005.57	5,768.11
Township of Fairfield	29,766.16	17,070,415.13	68,404.11	17,100,181.29	68,404.11
Borough of Glen Ridge	33,426.15	8,904,582.10	18,955.87	8,938,008.25	18,955.87
Township of Irvington	60,464.48	10,360,164.09	43,423.44	10,420,628.57	43,423.44
Township of Livingston	160,833.83	40,234,294.00	785,885.45	40,395,127.83	785,885.45
Township of Maplewood	45,234.70	19,955,045.50	39,748.08	20,000,280.20	39,748.08
Township of Millburn	174,979.90	45,908,738.74	399,268.22	46,083,718.64	399,268.22
Township of Montclair	104,710.42	37,565,957.19	106,584.84	37,670,667.61	106,584.84
City of Newark	499,023.50	67,765,587.61	400,303.28	68,264,611.11	400,303.28
Borough of North Caldwell	85,810.89	8,618,496.52	79,834.63	8,704,307.41	79,834.63
Township of Nutley	49,866.53	19,719,265.35	34,616.93	19,769,131.88	34,616.93
City of Orange Township	95,095.14	6,577,420.51	29,944.12	6,672,515.65	29,944.12
Borough of Roseland	10,315.81	8,110,178.58	10,626.72	8,120,494.39	10,626.72
Township of South Orange Village	17,110.36	14,534,575.67	9,579.99	14,551,686.03	9,579.99
Township of Verona	14,874.73	12,068,936.32	25,465.49	12,083,811.05	25,465.49
Township of West Caldwell	56,258.65	11,773,903.33	21,492.92	11,830,161.98	21,492.92
Township of West Orange	50,954.36	31,038,043.74	12,806.00	31,088,998.10	12,806.00
	<u>\$ 1,626,630.03</u>	<u>\$ 437,114,702.71</u>	<u>\$ 2,403,917.59</u>	<u>\$ 438,741,332.74</u>	<u>\$ 2,403,917.59</u>
Reference	A	Reserve	Reserve	A-4, Below	A
			Ref.		
		Added and Omitted Taxes	A-2	\$ 1,626,630.03	
		County Purpose Tax	A-2	<u>437,114,702.71</u>	
		Above		<u>\$ 438,741,332.74</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-9

	<u>Ref.</u>	
Balance December 31, 2020	A	\$ 6,837.80
Increased by:		
Charges - Net	Reserve	<u>44,114.32</u>
Balance December 31, 2021	A	<u><u>\$50,952.12</u></u>

Analysis of Balance

	<u>Account Number</u>	
Administrative Office of the Courts:		
Prosecutor's Office	28400	\$14,143.00
Prosecutor's Office	28325	35,203.32
Office of County Counsel	28300	<u>1,605.80</u>
		<u><u>\$50,952.12</u></u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #1

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Local Revenue:					
County Clerk	A-2	\$ 6,898.50	\$ 144,290.50	\$ 138,419.00	\$ 12,770.00
Register of Deeds	A-2	5,879,987.57	19,291,950.95	16,381,348.35	8,790,590.17
County Surrogate	A-2	113,265.86	968,065.14	1,021,331.59	59,999.41
County Sheriff	A-2	282,712.52	1,182,370.14	1,464,666.66	416.00
Essex County Parks	A-2		16,842,601.54	15,948,918.17	893,683.37
Interest on Investments and Deposits	A-2		622,605.02	622,605.02	
Hospital Center:					
State Share of Costs (Medicare/Medicaid)	A-2	147,290.95	837,987.69	985,278.64	
Other Revenue (Mental Hospital)	A-2	13,821.42	194,036.51	207,857.93	
Division of Roads and Bridges:					
Road Openings	A-2		292,400.00	292,400.00	
Essex County Youth House	A-2	40,094.78	206,229.98	225,422.36	20,902.40
Vending Machine Commissions	A-2		75,748.00	75,748.00	
Essex County Division of Welfare:					
Medicaid Processing	A-2		845,000.00	845,000.00	
State and Federal Participation	A-2		48,594,684.78	48,594,684.78	
Miscellaneous	A-2		15,096,794.62	15,000,000.00	96,794.62
Rents - County Property	A-2		3,084,319.41	3,084,319.41	
Motor Vehicle Fines	A-2	182,123.17	1,785,934.06	1,931,302.73	36,754.50
Grants - Indirect Cost/Fringe Benefits	A-2		11,623,354.77	10,429,150.79	1,194,203.98
Title IV-D Child Enforcement Program	A-2		2,232,421.73	2,110,364.73	122,057.00
ECIA Parking	A-2	394,255.81		394,255.81	
School Board Elections	A-2		122,744.53	122,744.53	
CTP Debt Service Reimbursement	A-2		755,963.16	755,963.16	
Delaney Hall Drug Treatment Program	A-2		20,000,000.00	20,000,000.00	
Reimbursement for School Board Elections	A-2	124,625.00	254,000.00	378,625.00	
Open Space Debt Service Offset	A-2		1,112,500.00	1,112,500.00	
Federal Inmate Housing	A-2		47,172,043.93	47,172,043.93	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #2

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Local Revenue:					
Passaic County Youth Detention Agreement	A-2	\$	\$ 3,384,699.37	\$ 3,384,699.37	\$
Build America Bond Interest Subsidy	A-2		465,595.66	465,595.66	
Inmate Co-Pay	A-2	17,952.60	192,940.63	210,893.23	
State Aid:					
Franchise Taxes on Life Insurance Companies	A-2		1,460,136.00	1,460,136.00	
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		2,452,367.00	2,452,367.00	
Essex County Vocational School - Debt Service Aid	A-2		8,938,012.00	8,938,012.00	
State of New Jersey - Reimbursement for Confinement of Prisoners	A-2	1,810.00	12,417,842.26	12,419,652.26	423,000.00
SFEA Funds - Youth Detention	A-2		423,000.00		
Local Law Enforcement Assistance Component	A-2		3,000,000.00	3,000,000.00	
Social and Welfare Services:					
Supplemental Social Security Income	A-2		2,619,924.00	2,619,924.00	
Psychiatric Facilities (C. 73, P. L. 1990):					
State Patients in County Psychiatric Hospitals	A-2		57,706,165.42	57,706,165.42	
Other Items:					
Revised Fees (P.L. 2001, C. 370):					
Register	A-2	178,258.90	2,152,999.60	2,331,258.50	
Sheriff	A-2	173,019.67	702,359.76	875,379.43	
Lion/Hyena Exhibit Pooled Government Loan Program	A-2		870,000.00	870,000.00	
Union County Youth Services	A-2	76,614.64	888,119.23	543,368.59	421,365.28
Hudson County Youth Services	A-2	52,502.20	717,856.60	770,358.80	
Capital Surplus	A-2		6,000,000.00	6,000,000.00	
Proceeds of Settlement of Suits	A-2		6,000,000.00	6,000,000.00	
		<u>7,685,233.59</u>	<u>303,730,063.99</u>	<u>299,342,760.85</u>	<u>12,072,536.73</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #3

<u>Ref.</u>	<u>Balance Dec. 31, 2020</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance Dec. 31, 2021</u>
Miscellaneous Revenue Not Anticipated:				
Interlocal Service Agreements:				
Essex County Utilities Authority:				
Indirect Costs	\$ 245,106.31	\$ 243,861.08	\$ 245,106.31	\$ 243,861.08
Host Fees	146,397.75	296,612.43	211,353.25	231,656.93
Hospital Fee Pilot Program		3,736,409.03	3,653,420.61	82,988.42
SORA Fees		222,847.43		222,847.43
Public Works Deposits	2,450.00	53,630.44	42,680.44	13,400.00
Prosecutor's Office			694.35	
Municipal Reimbursements - Street Lighting	90,103.88	9,418.36	3,959.52	5,458.84
Planning Board	12,750.00	206,534.12	219,284.12	
Weights and Measures Fines	700.00	149,500.00	145,700.00	4,500.00
Court Fines and Ordinances	96.00	192,567.57	1,866.50	190,797.07
Rents and Royalties			8,464.27	
Inmate Tablet Commission	8,464.27	201,459.55	201,459.55	
Correction Facility:				
Locker Room Fees		280.69	280.69	
Inmate Fees	9,590.70	276,396.38	276,707.47	9,279.61
Cancellations	56,050.86	1,126.38	57,177.24	
Sundry		12,391.46	12,391.46	
Auction	6,402.24	94,062.86	100,465.10	
Tax Abatement		644,875.48	644,875.48	
Movie Television Site Rental		35,455.36	35,455.36	
Constitutional Officers Reimbursements		92,391.00	92,391.00	
	<u>578,112.01</u>	<u>6,469,819.62</u>	<u>5,953,732.72</u>	<u>1,004,789.38</u>
Other Miscellaneous				
		1,374,985.42	1,374,985.42	
A-2a	<u>578,112.01</u>	<u>7,844,805.04</u>	<u>7,328,718.14</u>	<u>1,004,789.38</u>
	<u>\$8,263,345.60</u>	<u>\$311,574,869.03</u>	<u>\$306,671,478.99</u>	<u>\$13,077,326.11</u>
<u>Reference</u>	<u>A</u>	<u>Reserve</u>	<u>Sheet #4</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #4

	<u>Ref.</u>	<u>Collections</u>
Collections	A-4	\$ 296,670,352.61
Interfunds Receivable	A-11	1,126.38
Prepaid Revenue Applied	A-15	<u>10,000,000.00</u>
	Sheet #3	<u>\$ 306,671,478.99</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE

A-11

	Balance <u>Dec. 31, 2020</u>	<u>Increase</u>	<u>Decrease</u>	Balance <u>Dec. 31, 2021</u>
Regular Fund				
Pension Trust Fund	\$ 12,604.53	\$	\$	\$ 12,604.53
Other Trust Fund		1,126.38	1,126.38	
	<u>12,604.53</u>	<u>1,126.38</u>	<u>1,126.38</u>	<u>12,604.53</u>
<u>Federal and State Grant Fund</u>				
Regular Fund	<u>31,862,817.89</u>	<u>21,264,275.21</u>	<u>161,095.53</u>	<u>52,965,997.57</u>
	<u>\$31,875,422.42</u>	<u>\$21,265,401.59</u>	<u>\$162,221.91</u>	<u>\$52,978,602.10</u>
<u>Reference</u>	<u>A,Below</u>	<u>Below</u>	<u>Below</u>	<u>A,Below</u>
	<u>Ref.</u>			
Regular Fund:				
Cancellations and Refunds:				
Other Trust Fund	A-10	\$ 1,126.38	\$	
Transfers from Interfunds Payable	A-16		1,126.38	
		<u>1,126.38</u>	<u>1,126.38</u>	
Federal and State Grant Fund:				
Advances	A-4	20,694,683.71		
Federal and State Grant Fund Revenue:				
Revenue Deposited in Current Fund in				
Error	A-18	569,591.50		
Settlements	A-4		161,095.53	
		<u>21,264,275.21</u>	<u>161,095.53</u>	
	Above	<u>\$21,265,401.59</u>	<u>\$162,221.91</u>	
<u>Analysis of Interfund Credit to Fund Balance</u>				
Balance December 31, 2021	Above		\$ 12,604.53	
Balance December 31, 2020	Above		12,604.53	
			<u>\$ -</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #1

Appropriations	Balance Dec. 31, 2020		Balance After Transfers	Expended		Unexpended Balance Cancelled
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages		\$ 97,828.03	\$ 97,828.03			\$ 97,828.03
Other Expenses	2,902.04	59,632.86	62,534.90	2,161.69	740.35	59,632.86
Office of the County Administrator:						
Salaries and Wages		37.90	37.90			37.90
Other Expenses	412.00	8,297.75	8,709.75	2,062.00		6,647.75
County Legislative Office:						
Board of County Commissioners:						
Salaries and Wages		27,156.21	27,156.21			27,156.21
Other Expenses	19,284.95	139,124.12	158,409.07	15,050.55	2,000.00	141,358.52
Clerk and Other Legislative Functions:						
Salaries and Wages		33,811.26	33,811.26			33,811.26
Other Expenses	1,371.00	112,355.74	113,726.74	8,113.59	183.00	105,430.15
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		71.76	71.76			71.76
Office of Accounts and Control:						
Salaries and Wages		51,682.48	51,682.48			51,682.48
Other Expenses	322.24	10,270.13	10,592.37	2,352.52		8,239.85
Office of Management and Budget:						
Salaries and Wages		20,053.57	20,053.57			20,053.57
Other Expenses	1,457.83	35,657.76	37,115.59	521.28		36,594.31
Office of Data Processing:						
Other Expenses	905,695.41	230,340.55	1,136,035.96	768,365.37	330,341.13	37,329.46

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #2

Appropriations	Balance Dec. 31, 2020		Balance After Transfers	Expended		Unexpended Balance Cancelled
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
GENERAL GOVERNMENT						
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages	\$ 137,887.14	\$ 263.05	\$ 263.05			\$ 263.05
Other Expenses		92,415.71	230,302.85	7,765.79	1,100.68	221,436.38
Office of Public Information:						
Salaries and Wages	6,705.00	18,958.12	18,958.12			18,958.12
Other Expenses		7,203.11	13,908.11	6,705.00		7,203.11
Administration and Finance:						
Office of Purchasing:						
Salaries and Wages	2,978.90	3,828.11	3,828.11			3,828.11
Other Expenses		17,396.46	20,375.36	3,031.51		17,343.85
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages		931.63	931.63			931.63
Other Expenses		1,969.84	1,969.84			1,969.84
Expense of Bond Sale:						
Other Expenses		85,689.59	85,689.59	18,500.00		67,189.59
Department of Law:						
County Counsel:						
Salaries and Wages		29,663.90	29,663.90			29,663.90
Other Expenses	387,896.77	63,735.49	451,632.26	448,394.90		3,237.36
Other Expenses - Settlement of Suits		145,673.68	145,673.68	145,000.00		673.68
Department of Public Works:						
Office of the Director:						
Salaries and Wages		31,330.00	31,330.00			31,330.00
Other Expenses		3,248.13	3,248.13			3,248.13
Division of Buildings and Grounds:						
Salaries and Wages		33,142.20	33,142.20			33,142.20
Other Expenses	1,046,892.53	946,097.26	1,992,989.79	1,228,959.87	81,237.78	682,792.14

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #3

Appropriations	Balance Dec. 31, 2020		Balance After Transfers	Expended		Unexpended Balance Cancelled
	<u>Encumbered</u>	<u>Unencumbered</u>		<u>Cash Disbursed</u>	<u>Accounts Payable</u>	
<u>GENERAL GOVERNMENT</u>						
Department of Public Works:						
Division of Engineering:						
Salaries and Wages	\$ 470.00	\$ 49,432.88	\$ 49,432.88	\$	\$ 470.00	\$ 49,432.88
Other Expenses		3,193.11	3,663.11			3,193.11
Division of Fleet Management:						
Salaries and Wages		29,769.30	29,769.30			29,769.30
Other Expenses	195,850.38	124,709.54	320,559.92	256,777.00	3,824.75	59,958.17
Division of Roads and Bridges:						
Salaries and Wages		611,674.98	611,674.98			0.98
Other Expenses	2,111,363.28	2,722,805.15	4,834,168.43	611,674.00 4,824,297.01	9,869.43	1.99
Division of Planning:						
Salaries and Wages		41,164.20	41,164.20			41,164.20
Other Expenses	308.20	4,788.14	5,096.34	382.30		4,714.04
County Register:						
Salaries and Wages		98,348.86	98,348.86			98,348.86
Other Expenses	13,105.88	19,688.93	32,794.81	18,581.69		14,213.12
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	231,681.19	911,932.23	1,143,613.42	1,217.32	231,681.19	910,714.91
Health Benefit Waivers		42,906.29	42,906.29			42,906.29
Liability:						
Other Expenses		572.10	55,092.10	55,087.50		4.60
Worker's Compensation:						
Other Expenses		84,470.64	84,470.64	84,000.00		470.64
Unemployment Compensation:						
Other Expenses		150,599.01	150,599.01			150,599.01

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #4

Appropriations	Balance Dec. 31, 2020		Balance After Transfers	Expended		Unexpended Balance Cancelled
	<u>Encumbered</u>	<u>Unencumbered</u>		<u>Cash Disbursed</u>	<u>Accounts Payable</u>	
GENERAL GOVERNMENT						
General Government Central Expense:						
Communications:						
Other Expenses	\$ 607,220.09	\$ 1,843,421.22	\$ 1,996,121.31	\$ 931,092.91	\$ 79,825.82	\$ 985,202.58
Central Kitchen:						
Other Expenses	260,384.31	1,066,820.04	1,327,204.35	683,506.74		643,697.61
Prosecutor:						
Salaries and Wages		1,334,501.35	1,129,501.35	124,257.12	500,000.00	505,244.23
Other Expenses	204,500.58	10,193.98	419,694.56	328,254.11	3,519.63	87,920.82
JUDICIARY						
Surrogate:						
Salaries and Wages		54,899.14	54,899.14			54,899.14
Other Expenses	8,530.36	374.82	8,905.18	5,774.65		3,130.53
Board of Taxation:						
Salaries and Wages		179.41	179.41			179.41
Other Expenses	1,463.05	9,821.70	11,284.75	1,845.28		9,439.47
REGULATIONS						
Board of Elections:						
Salaries and Wages		133,598.75	133,598.75			133,598.75
Other Expenses	555.62	1,165,461.18	1,166,016.80			1,166,016.80
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages		248,176.67	248,176.67			248,176.67
Other Expenses	18,248.80	690,565.67	708,814.47		2,161.35	706,653.12
County Clerk Elections:						
Salaries and Wages		41,000.00	41,000.00			41,000.00
Other Expenses		300,355.55	300,355.55			300,355.55

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #5

Appropriations	Balance Dec. 31, 2020		Balance After Transfers	Expended		Unexpended Balance Cancelled
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>CONSTITUTIONAL OFFICES</u>						
County Clerk:						
Salaries and Wages		\$ 59,284.31	\$ 59,284.31			\$ 59,284.31
Other Expenses	23,199.94	23,330.86	46,530.80	28,398.47		18,132.33
County Sheriff:						
Salaries and Wages		5,676,542.78	5,676,542.78	3,087,127.87	2,500,000.00	89,414.91
Other Expenses	50,794.86	217,203.19	267,998.05	267,543.04		455.01
<u>CORRECTIONAL AND PENAL</u>						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages		5,003,250.32	5,003,250.32	3,341,907.91	1,500,000.00	161,342.41
Other Expenses	1,688,723.03	5,810,612.86	6,499,335.89	6,334,514.11	16,662.81	148,158.97
Division of Medical Examiner:						
Other Expenses		2,254,974.82	2,254,974.82	1,632,604.46		622,370.36
<u>HEALTH AND WELFARE</u>						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages		237,705.26	4,274.26	4,273.88		0.38
Other Expenses		5,927.25	5,927.25	300.00	538.88	5,088.37
Division of Senior Services:						
Salaries and Wages		137,955.20	1,955.20	961.05		994.15
Other Expenses	3,257.98	2,482.31	5,740.29	4,422.37		1,317.92
Division of Consumer and Constitutional Services:						
Salaries and Wages		176,298.16	298.16			298.16
Other Expenses	1,377.74	330.39	1,708.13	399.59		1,308.54

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #6

<u>Appropriations</u>	<u>Balance</u> <u>Dec. 31, 2020</u>		<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Expended</u>		<u>Unexpended</u> <u>Balance</u> <u>Cancelled</u>
	<u>Encumbered</u>	<u>Unencumbered</u>		<u>Cash</u> <u>Disbursed</u>	<u>Accounts</u> <u>Payable</u>	
<u>HEALTH AND WELFARE</u>						
Department of Citizen Services:						
Division of Family Assistance and Benefits:						
Salaries and Wages	\$ 641,641.58	\$ 561,569.21	\$ 1,370,000.21	\$ 1,308,278.68	\$	\$ 61,721.53
Other Expenses		2,106,092.19	2,747,733.77	2,184,708.88	16,976.91	546,047.98
Division of Youth Services:						
Salaries and Wages		546,299.67	546,299.67			546,299.67
Other Expenses	250,277.55	2,232,366.24	2,482,643.79	2,075,065.26	16,041.49	391,537.04
Purchased Services:						
Homemaker Services	899,213.57		899,213.57	277,524.81		621,688.76
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
County Share		400,419.03	400,419.03	400,419.03		
SSI:						
State Share		1,254,032.00	1,254,032.00	1,254,032.00		
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages		14,187.24	14,187.24			14,187.24
Other Expenses		105,283.00	105,283.00	105,141.00		142.00
Division of Hospital Center:						
Salaries and Wages		1,125,093.14	862,093.14	47,709.60		814,383.54
Other Expenses	438,416.13	1,421,256.40	1,859,672.53	717,396.96	17,135.71	1,125,139.96
Other Institutions:						
Other Expenses		38,572.01	38,572.01	3,883.22		34,688.79

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #7

Appropriations	Balance Dec. 31, 2020		Balance After Transfers	Expended		Unexpended Balance Cancelled
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages		\$ 936.72	\$ 936.72			\$ 936.72
Other Expenses	\$ 4,657.30	226.28	4,883.58	\$ 4,595.20		288.38
Two Year Out-of-County Reimbursement:						
Other Expenses		118,033.70	118,033.70			118,033.70
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages		796,291.54	796,291.54			796,291.54
Other Expenses	333,954.14	165,839.48	499,793.62	356,295.47	129,714.48	13,783.67
Maintenance of Parks:						
Salaries and Wages		191,524.25	191,524.25			191,524.25
Other Expenses	401,971.67	201,058.52	603,030.19	567,989.69	31,932.29	3,108.21
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	100,075.00	110,686.55	210,761.55	161,163.56	500.00	49,097.99
National Association of County Officials:						
Other Expenses		2,008.17	2,008.17			2,008.17
Special Employee Development Fund:						
Other Expenses		0.19	0.19			0.19
Utility Expenses and Bulk Purchases:						
Other Expenses - Utilities						
Landfill/Solid Waste Disposal Costs:						
Other Expenses	10,963.69	2,268,340.25	3,679,303.94	3,414,340.54	10,345.09	254,618.31
Special Provision for Salary Adjustment:						
Salaries and Wages		102,000.00	102,000.00			102,000.00
		525,000.00	525,000.00			525,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #8

<u>Appropriations</u>	<u>Balance</u> <u>Dec. 31, 2020</u>		<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Expended</u>		<u>Unexpended</u> <u>Balance</u> <u>Cancelled</u>
	<u>Encumbered</u>	<u>Unencumbered</u>		<u>Cash</u> <u>Disbursed</u>	<u>Accounts</u> <u>Payable</u>	
<u>STATE AND FEDERAL PROGRAMS</u>						
Matching Grant Funds	\$	\$ 107,125.00	\$ 107,125.00	\$	\$	\$ 107,125.00
Contingent		23,700.29	23,700.29	1,281.71		22,418.58
<u>STATUTORY EXPENDITURES</u>						
County Pension and Retirement Fund:						
R.S. 43:41 et seq.		18,211.44	18,211.44			18,211.44
R.S. 43:8b-1 et seq.		35,504.50	35,504.50			35,504.50
Social Security System (OASI)		247,542.89	247,542.89			247,542.89
Defined Contribution Retirement Program		1,193.44	1,193.44			1,193.44
<u>Reference</u>	<u>A</u>	<u>A</u>	<u>\$ 59,794,094.02</u>	<u>\$ 38,462,234.96</u>	<u>\$ 5,539,077.77</u>	<u>\$ 15,792,781.29</u>
				<u>A-4</u>	<u>A-13</u>	<u>A-1</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-13

	<u>Ref.</u>		
Balance December 31, 2020	A		\$3,549,497.47
Increased by:			
Appropriation Reserves	A-12		<u>5,539,077.77</u>
			9,088,575.24
Decreased by:			
Cancelled	A-1	\$ 11,768.99	
Payments	A-4	<u>621,942.10</u>	
			<u>633,711.09</u>
Balance December 31, 2021	A		<u><u>\$8,454,864.15</u></u>

Analysis of Balance

<u>Budget</u> <u>Year</u>	
2021	\$5,539,077.77
2020	1,233,637.13
2019	836,281.64
2018	<u>845,867.61</u>
	<u><u>\$8,454,864.15</u></u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-14

	<u>Ref.</u>	<u>Current Fund</u>
Increased by:		
Register of Deeds and Mortgages:		
Realty Transfer Fees		\$90,913,876.93
Division of Archive and Records Management		<u>4,102,089.00</u>
	A-4	95,015,965.93
Decreased by:		
Payments	A-4	<u>95,015,965.93</u>
		<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PREPAID REVENUE

A-15

	<u>Ref.</u>	
Balance December 31, 2020	A	\$10,000,000.00
Increased by:		
Collections	A-4	<u>12,780,283.66</u>
		22,780,283.66
Decreased by:		
Applied to Revenue	A-10	<u>10,000,000.00</u>
Balance December 31, 2021	A	<u><u>\$12,780,283.66</u></u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE

A-16

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<u>Regular Fund</u>				
Federal and State Grant Fund	\$31,862,817.89	\$21,264,275.21	\$161,095.53	\$52,965,997.57
Other Trust Fund	<u>1,281.71</u>	<u>410,456.55</u>	<u>2,408.09</u>	<u>409,330.17</u>
	<u>\$31,864,099.60</u>	<u>\$21,674,731.76</u>	<u>\$163,503.62</u>	<u>\$53,375,327.74</u>
<u>Reference</u>	<u>A</u>	<u>Below</u>	<u>Below</u>	<u>A</u>
	<u>Ref.</u>			
Regular Fund:				
Advances	A-4	\$21,674,731.76	\$	
Settlements	A-4		162,377.24	
Transfers to Interfunds Receivable	A-11		<u>1,126.38</u>	
	Above	<u>\$21,674,731.76</u>	<u>\$163,503.62</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-17

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Increase</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
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	4,085.10		4,085.10
Contractual Increases	<u>7,265,447.21</u>	<u>8,000,000.00</u>	<u>15,265,447.21</u>
	<u>\$7,269,539.85</u>	<u>\$8,000,000.00</u>	<u>\$15,269,539.85</u>
<u>Reference</u>	<u>A</u>	<u>A-4</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A 18
Sheet #1

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2002:</i>						
Local Scoping Program	\$ 433.25	\$	\$	\$	\$	\$ 433.25
<i>Fiscal Year 2003:</i>						
Roadway Resurfacing	1,065,726.73					1,065,726.73
CDBG Roadway Resurfacing	255,351.31					255,351.31
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
<i>Fiscal Year 2005:</i>						
Green Acres Projects:						
Glenfield Park	48,119.50					48,119.50
Independence Park	35,340.58					35,340.58
Multi-Parks Improvements	10,095.72					10,095.72
South Mountain Arena	47,700.39					47,700.39
Multi-Park Improvements:						
Turtle Back Zoo	83,658.74					83,658.74
<i>Fiscal Year 2006:</i>						
Special Child Health	4,320.00					4,320.00
Green Acres Projects:						
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
<i>Fiscal Year 2007:</i>						
Green Acres Projects:						
Branch Brook Park Alliance	90,349.59					90,349.59
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
Central Avenue Improvements, City of Newark	1,150,045.17					1,150,045.17

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #2

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
Fiscal Year 2008:						
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	54,294.45					54,294.45
Law Enforcement Technology	582.55					582.55
Recreation Trail Program	7,500.00					7,500.00
American Recovery and Reinvestment Act:						
Roadway Resurfacing Program	703,180.98					703,180.98
Fiscal Year 2009:						
Annual Transportation Program:						
Project I	29,470.97					29,470.97
Project II	128,927.10					128,927.10
Green Acres Projects:						
Branch Brook Park Rehabilitation:						
Project III	139,898.99					139,898.99
Glenfield Park Improvements	107,959.60					107,959.60
Independence Park Improvements	48,679.18					48,679.18
Yantricaw Park Improvements	27,969.42					27,969.42
Law Enforcement Technology	0.20					0.20
Bulleproof Vest Partnership Program	607.50					607.50
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:						
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
Watessing Park Improvements	174,195.84					174,195.84

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #3

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2010: (Continued)</i>						
Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue	\$ 22,514.81	\$	\$	\$	\$	\$ 22,514.81
Improvements to Passaic River Waterfront Park	130,705.53					130,705.53
<i>Fiscal Year 2011:</i>						
Insurance Fraud Reimbursement Program	131,287.19					131,287.19
Essex County Annual Transportation Program	393,690.48					393,690.48
Green Acres Projects:						
Multi-Park Improvements	0.10					0.10
Branch Brook Park Rehabilitation:						
Project I - North Ward	79,866.07					79,866.07
Grover Cleveland Park Improvements	51,086.50					51,086.50
Independence Park Improvements	3,858.07					3,858.07
Irvington Park Rehabilitation	21,705.66					21,705.66
Green Acres Projects:						
Riverfront Park:						
Project I - Down Neck	78,500.00					78,500.00
Project II - Essex County	3,881.35					3,881.35
Solar Panel and Environmental Education	24,000.00					24,000.00
Law Enforcement Technology Program	30,425.76					30,425.76
Subregional Studies Project	66,318.90					66,318.90
New Jersey Data Exchange	117,855.00					117,855.00
Emergency Management Agency Assistance	50,000.00					50,000.00
Bulletproof Vest Partnership Program	26,215.78					26,215.78
Paul Coverdell Forensic Science Improvement	10,079.96					10,079.96
<i>Fiscal Year 2012:</i>						
Insurance Fraud Reimbursement Program	33,573.03					33,573.03
Green Acres Projects:						
South Mountain Reservation Improvements	4,719.09					4,719.09
Verona Park Improvements	6,889.80					6,889.80
Edward Byrne Memorial Justice	2,274.68					2,274.68
Berkeley Avenue Bridge	2.83					2.83
Hurricane Sandy Disaster National Emergency Comprehensive County Funding Allocation	202,977.05					202,977.05
Paul Coverdell Program	38,249.15					38,249.15
	4,322.52					4,322.52

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #4

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2013:</i>						
Annual Transportation Program	\$ 211,773.83	\$	\$	\$	\$	\$ 211,773.83
Green Acres Projects:						
Branch Brook Park La Casa de Don Pedro	202.48					202.48
Multi-Park Improvements	75,163.49					75,163.49
Educational Center at Turtle Back Zoo	150,000.00					150,000.00
South Orange Avenue/Glenview Road Intersection	317,274.00					317,274.00
Essex County Historic Holiday House Tour	3,000.00					3,000.00
Subregional Transportation Planning Program	7.76					7.76
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	42,064.41					42,064.41
Post Sandy Planning and Assistance	310,000.00					310,000.00
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
County Office of Victim Witness Advocacy Supplement	5,922.67					5,922.67
State Homeland Security Program	8,440.84					8,440.84
Hazard Mitigation Grant Program	13,000.00					13,000.00
Comprehensive County Funding Allocation	191,220.23					191,220.23
Juvenile Detention Alternative Intervention	20,371.93					20,371.93
Paul Coverdell Forensic Science Improvement	5,835.02					5,835.02
<i>Fiscal Year 2014:</i>						
Annual Transportation Program	60,811.92					60,811.92
General Program Support:						
Summer Concert	3,688.00					3,688.00
Super Storm Sandy Resiliency Efforts	38,706.00					38,706.00
Super Storm Sandy Medically Fragile Children	8,522.00					8,522.00
South Orange Avenue Traffic Operational	12,897.61					12,897.61
Subregional Transportation Planning Program	0.01					0.01
Children's Inter-Agency Coordinating Council	24,158.00					24,158.00
Youth Symposium Career Exploration in N.J.	2,064.25					2,064.25
Improvements to Eight Intersections	295,001.10					295,001.10
Newark Access Variable Message Signage	6,880.20					6,880.20

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #5

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2014: (Continued)</i>						
Prosecutor - LED Mental Health Diversion	\$ 2,833.79	\$	\$	\$	\$	2,833.79
State Homeland Security Program	170.81					170.81
Sexual Assault Response Team:						
Nurse Examination	829.00					829.00
Supportive Assistance for Individuals and Families	220,505.99					220,505.99
Comprehensive County Funding Allocation	555,425.21					555,425.21
Construction of Lenape Trail and Walking Path	15,515.00					15,515.00
West Side Park Gymnasium	568.40					568.40
Juvenile Detention Alternative Initiative	71,992.25					71,992.25
Supplemental Workforce - Smart Steps	10.00					10.00
Urban Area Security Initiative:						
Project I	32.00					32.00
Project II	5,516.00					5,516.00
Workforce Learning Link	12,282.00					12,282.00

<i>Fiscal Year 2015:</i>						
Berkeley Avenue Bridge Over Second River:			970,356.71			1,241,533.41
Project I	2,211,890.12		2,600.00			
Project II	2,600.00					
Bridge Street, Clay Street and Jackson Street Bridges	1,193,779.59					1,193,779.59
Chancellor Avenue, Township of Irvington and City of Newark	42,345.82					42,345.82
Child Advocacy Unit	256.00					256.00
Conducted Energy Device Assistance Program	25,919.00					25,919.00
County Environmental Health Act:						
CORE Program	5,000.00					5,000.00
Comprehensive County Funding Allocation	102,318.93					102,318.93
Essex County Annual Transportation Grant	114,400.81					114,400.81
Essex County Justice Information Sharing Project	32,530.00					32,530.00
State Homeland Security Initiative - Local Share	58,103.91					58,103.91
Urban Area Security Initiative - Local Share	47,814.74					47,814.74
Freeway Drive and Station Area Safety and Public Realm Study	1.60					1.60
Paul Coverdell Forensic Science Improvement Grant	50.00					50.00
Emergency Management Agency Assistance	5,000.00					5,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #6

	Balance Dec. 31, 2020	2021 Grants	Cancelled	Collections	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2015: (Continued)</i>						
Pedestrian Safety Enforcement	\$ 10,000.00	\$	\$		\$	\$ 10,000.00
General Program Support - Summer Concert Series	3,688.00					3,688.00
Irvington Avenue Streetscape Improvement Project	850,000.00					850,000.00
Irvington Center Streetscape Improvement Project	20,991.33					20,991.33
Job Access and Reverse Commute:						
Project II	63,129.57					63,129.57
Project V	50,000.00					50,000.00
Juvenile Detention Alternative Initiative	17,453.01					17,453.01
Lyons Avenue, Township of Irvington Improvements	264,299.80					264,299.80
Green Acres Multi-Park Improvements:						
Glenfield Park Improvements:						
Project I	0.15					0.15
Rehabilitation of Lyons Avenue Bridge Over Elizabeth River	142,633.50			97,360.50		45,273.00
Replacement of Cherry Lane Bridge	704,218.75					704,218.75
Rehabilitation of Hoover Avenue Bridge Over Third River	214,495.31			185,563.26		28,932.05
Supportive Assistance for Individuals and Families	57,036.91					57,036.91
Restroom Improvement at the Essex County Economic Development Center	119,894.00					119,894.00
Sexual Assault Response Team:						
Forensic Nurse Examiner	5,756.18					5,756.18
Nurse Examiner	2,972.84					2,972.84
Subregional Transportation Planning Program	22.25					22.25
WorkFirst New Jersey:						
Temporary Assistance for Needy Families:						
Project I	1,713,638.94					1,713,638.94
Project II	1,567,901.01					1,567,901.01
Needs Based Allotment	264,453.00					264,453.00
Workforce Development Partnership Program:						
Dislocated Worker	205,782.00					205,782.00
Workforce Investment Act:						
Adult and Dislocated Worker	67,259.32					67,259.32
Youth Allotments	137,912.47					137,912.47

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #7

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>2021</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2016:</i>						
Area Plan Grant	66,046.00					66,046.00
Essex County Annual Transportation Program	220,749.10					220,749.10
General Operating Support	8,154.00					8,154.00
West Side Parking Lot Extension	3,860.00					3,860.00
General Program Support:						
Summer Concert Series	11,066.00					11,066.00
Traffic Signal Intersection at Broad and Pitt Streets	142,120.00					142,120.00
Four Intersections	632,119.38					632,119.38
Replacement of Orton Road Over Pine Brook	750,000.00					
Replacement of Mill Street Bridge Over Second River	98,688.00		98,688.00		(750,000.00)	
Portable Generator, Fuel Reception	197,368.00					197,368.00
Standby Generator for Critical Facilities	330,000.00					330,000.00
Pedestrian Safety Grant Program:						
Project II	8,000.00					8,000.00
Construction of Baseball, Softball and Soccer Field	2,412,134.65					2,412,134.65
Intellectual Property Program	181,210.27					181,210.27
Smart Prosecution Initiative	17,195.73					17,195.73
Implementing Mosquito Identification	548.71					548.71
Urban Area Security Initiative	10,980.63					10,980.63
Sexual Assault Response Team	1,241.65					1,241.65
Cooperative Marketing	21,250.00					21,250.00
Job Access and Reverse Commute	198,188.61					
Comprehensive County Funding Allocation	685,864.92					685,864.92
Juvenile Detention Alternative Initiative	62,972.99					62,972.99
COPS Hiring Program	2,885.57					2,885.57
Supplemental Workforce - Smart STEPS	1,050.00					1,050.00
Urban Areas Security Initiative	62,529.17					62,529.17
Workforce Innovation:			198,188.61			
Youth Allotment	267,842.56					267,842.56
Area Plan Grant	33,649.00					33,649.00
Essex County Annual Transportation Program	772,602.30					772,602.30

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #8

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2017:</i>						
Invington Avenue Streetscape Improvement Project	\$ 702,000.00	\$	\$	\$		\$ 702,000.00
Lyons Avenue Corridor (9CR 602) Intersection Improvement	941,332.34					941,332.34
Chancellor Avenue (CR-601) Intersection Improvement	519,305.66					519,305.66
New Dutch Lane Bridge Over DEEOAVALL Brook	1,000,000.00			1,000,000.00		
Traffic Signal at the West Greenbrook Road	99,600.00					99,600.00
Special Child Early Intervention Health	136,938.00					136,938.00
Subregional Transportation Planning Program	0.01					0.01
Fiscal Year (FY) 2016 Port Security GT Program	14,507.50					14,507.50
Municipal Alliance to Prevent Alcoholism	48,888.04					48,888.04
Improving Criminal Justice Response GT	20,687.89					20,687.89
County Office of Victim Witness Advocacy	125,092.23					125,092.23
County Victim Witness Advocacy GT Program	11,973.92					11,973.92
FY 2017 County History Partnership Program	5,795.00					5,795.00
Respite Care Program	60,906.00					60,906.00
County Environmental Health Act	3,000.00					3,000.00
Sexual Assault Response Team/Nurse Examination	814.06					814.06
Job Access and Reverse Commute (JARC)	55,459.48		16,658.23			38,801.25
Comprehensive County Funding Allocation	574,512.60					574,512.60
Juvenile Detention Alternative Initiative	124,000.00					124,000.00
Distracted Driving Crackdown U Drive	1,225.00				1,808.00	1,225.00
Workforce Innovation	2,781.00				(1,808.00)	4,589.00
Workforce Innovation - Youth Allotment	1,808.00					
<i>Fiscal Year 2018:</i>						
Area Plan Grant	50.00					50.00
General Program Support - Summer Concern Series	14,754.00					14,754.00
Alcoholism Services	301,086.63					301,086.63
Annual Transportation Program	127,498.93		168,928.13		750,000.00	708,570.80
Green Acres:						
Turtle Back Zoo - Flamingo	490,645.00					490,645.00
Turtle Back Zoo - Operations	150,000.00					150,000.00
Brookdale Park	250,000.00					250,000.00
ADA Accessible Playground	759,593.69		277,922.00			481,671.69
South Mountain Recreation Complex Enhancement	400,000.00					400,000.00
Minor Bridge Construction	1,317,670.00					1,317,670.00
Replacement of Dougal Place Bridge	1,000,000.00		606,994.57			393,005.43

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #9

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2018: (Continued)</i>						
Social Service for the Homeless:						
Project II	\$ 365,407.40	\$	\$ 11,479.05	\$	\$	\$ 353,928.35
Special Child Early Intervention Service	114,321.00					114,321.00
Environmental Workforce Development Training	147,306.00					147,306.00
Subregional Transportation Planning Program	34,129.85					34,129.85
Pre Disaster Mitigation Competitive	63,839.14					63,839.14
Municipal Alliance to Prevent Alcoholism	52,009.11					52,009.11
Pedestrian Safety	6,225.00					6,225.00
Construction for West Side Park Field Improvements	49,196.36					49,196.36
Insurance Fraud Reimbursement Program	4,104.75					4,104.75
Roberto Clemente Field - Public Facility Improvement	123,824.75					123,824.75
Centre Street - Bridge Over Third River	340,577.18					340,577.18
Traffic Signal at Pleasant Valley Way and Lake View Avenue	233,333.00			233,333.00		
County History Partnership Program:						
Project I	23,180.00					23,180.00
Project II	3,477.00					3,477.00
Local Arts Program	1,006.00					1,006.00
Respite Care Program	32,692.00					32,692.00
County Environmental Health Act	2,500.00					2,500.00
Sexual Assault Response Team/Nurse Examination	1,421.13					1,421.13
Job Access and Reverse Commute for the Night Owl						
Fairfield/West Essex	36,123.22					36,123.22
Comprehensive County Funding Allocation	458,721.79					458,721.79
Juvenile Detention Alternative Initiative:						
Project I	70,795.74					70,795.74
Project II	42,654.10					42,654.10
Click It or Ticket	1,500.00					1,500.00
Office of Victim Witness Advocacy:						
Project I	4,091.20					4,091.20
Local Arts Program	101,570.00					101,570.00
Urban Areas Security Initiative	6,828.91					6,828.91
Workforce Innovation:						
Youth	20,133.00					20,133.00
Workforce Learning Link Program	3,937.00					3,937.00
Work First New Jersey:			21,504.56			
Project I	1,838,387.00					1,816,882.44

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

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Sheet #10

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2019:</i>						
2020 Complete Count Commission (C3)	\$ 104,250.00	\$	\$	\$	\$	\$
CDBG County Roadway Resurfacing Various	856,399.00		104,250.00			27,896.00
County History Partnership Program	5,104.05		856,399.00			1.00
Dept. of Children and Family - Child Advocacy	22,158.00		5,104.05		5,738.00	423,576.30
Dept. of Corrections Jail Mat Initiative	274,481.00		274,480.00			946,340.00
Dept. of Law - County Office of Victim Witness	423,576.30					425,236.00
Div. of Family Development - WorkFirst NJ TANF	2,767,626.00		1,821,286.00			6,007.00
Div. of Mental Health - Alcoholism Service	1,451,132.00		1,025,896.00			59,040.50
Domestic Violence Program Income	6,007.00					
Essex County Local Arts Program	3,645.00		3,645.00			
Federal Transit Administration (FTA) Section 5310	123,713.00		64,672.50			
FFY 18 State of Homeland Security Program	408,305.00		408,305.00			
FFY 18 Urban Areas Security Initiative	320,000.00		289,395.64			
FY 18 Emergency Management Agency Assistance	110,611.00					
FY 19 Summer Youth Employment Pilot Program	52,754.00					
Housing Opportunities for Persons With AIDS	85,561.00		79,421.52		(5,738.00)	
Human Services Advisory Council	5,738.00					
Improvements at 9 Intersections	4,905,082.00		244,445.44			
Intellectual Property Enforcement Program	350,345.00					
Irrington Avenue Streetscape Improvement	1,062,266.00		280,316.14			
Juvenile Justice Commission - 2019 Comp. County Fun	269,308.69					
LIHEAP CWA Administration	55,304.00		55,304.00			
Local Law Enforcement Assistance Component	33,713.00		33,713.00			
Main Street and Scotland Road Intersection Improvement Orange	713,048.00		130,766.89			
Multi-Jurisdictional Gang, Gun and Narcotics	292,826.00					
Municipal Alliance Grant	705,355.77		419,744.74			
New Dutch Lane Bridge Over DEEOAVALL Brook	1,000,000.00			1,000,000.00		
NJ Dept. of Health - Area Plan	20,001.00					
NJ Dept. of Health - Respite Care Program	29,089.00					
NJ Transit - Senior Citizens Transportation	87,341.32					
Office of Attorney General - Insurance Fraud	1,087.31					
Opioid Public Health Crisis Response Program	100,000.00		100,000.00			
Park Avenue (Cr-658) 9 Intersections	4,337,330.74		1,120,196.18			
Personal Assistance Services Program (PASP)	0.02					
Reconstruction Various Essex County Structures	283,389.00					
Replacement of Dougal Place Bridge	1,000,000.00					

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

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Sheet #11

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2019: (Continued)</i>						
Sexual Assault Response Team/Nurse Exam	\$ 16,785.16	\$	\$	\$	\$	\$ 16,785.16
Social Service for the Homeless (SSH)	169,881.60		142,769.61			27,111.99
Special Child and Early Intervention	92,703.00					92,703.00
Subregional Transportation	1,910.68					1,910.68
Traffic Signal - Central and Washington Avenues	150,000.00		150,000.00			
Universal Service Fund - CWA Administration	35,358.00					35,358.00
WFNJ - Work Activities Program	1,650,253.36		127,875.00			1,522,378.36
White Oak Ridge Road/Hobart Gap Road and Avenue	175,000.00					175,000.00
Workforce Innovation (WIOA) - Youth	125,978.00		125,356.00			622.00
Workforce Innovation (WIOA) - Adult/Dislocated	110,097.00		86,291.00			23,806.00
Workforce Learning Link Program	6,985.00		6,985.00			
Zoological Society of NJ - South Mt./Turtle	450,000.00					450,000.00
<i>Fiscal Year 2020:</i>						
COPS Hiring Program	1,468,169.90		1,468,169.90			280,000.00
FFY 19 Urban Areas Security Initiative	280,000.00					
FY 19 Emergency Management Agency Assistance	55,000.00		55,000.00			
FY 2020 Pedestrian Safety	170.00					170.00
State Homeland Security Program (SHSP-LO)	421,931.00					421,931.00
Insurance Fraud Reimbursement Program	250,000.00		247,500.00			2,500.00
Sexual Assault Response Team/Nurse Exam	116,175.00		115,235.12			939.88
FY 19 Overdose Data Action - Helping Hand	62,500.00		62,500.00			
County Victim Witness Advocacy Suppl.	11,941.45					11,941.45
FFY 18 Addressing Training Need for Juvenile	6,656.00					6,656.00
Essex County Annual Transportation Program	10,305,718.32		9,614,797.12			690,921.20
Improvements at 9 Intersections	1,147,961.00					1,147,961.00
FY 2021 Subregional Transportation	96,955.52					96,955.52
Main Street and Scotland Road Inter-Improvement City	105,576.00		13,762.95			91,813.05
2020 Various Local Bridges Project	2,169,789.00					2,169,789.00
Replacement of Lakeside Avenue Culvert	400,000.00					400,000.00
Bloomfield Avenue - 12 Intersections	8,028,965.00		57,966.02			7,970,998.98
Almost Home III	203,066.83		133,925.11			69,141.72
Comprehensive County Funding Allocation	2,531,142.46		766,461.01			1,764,681.45
Continuum of Care Homeless	300,533.00		300,533.00			
NJ Job Access Rt. 10 and West Essex/Fairfield K	135,178.74					135,178.74
Smart Steps Program	6,825.00					6,825.00
Main Street and Scotland Road Inter-Improvement City	834,641.00		261,514.00			573,127.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

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Sheet #12

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2020: (Continued)</i>						
2020 Various Local Bridges Project	\$ 226,462.74	\$	\$ 86,435.21	\$	\$	\$ 140,027.53
Replacement of Lakeside Avenue Culvert	11,790,011.00		7,889,251.00			3,900,760.00
Bloomfield Avenue - 12 Intersections	1,772,574.00		994,433.00			778,141.00
Almost Home III	796,277.00		352,547.00			443,730.00
Comprehensive County Funding Allocation	18,015.00		18,015.00			
Continuum of Care Homeless	90,237.00					90,237.00
NJ Job Ace Rt. 10 and West Essex/Fairfield K	1,722,947.00		1,183,143.34			539,803.66
Support Assist for Individuals and Families	450,000.00		281,541.00			168,459.00
Div of Family Development - Workfirst NJ Tanf	796,397.21		487,080.23			309,316.98
Workforce Innovation(WIOA) - Adult/Disloca	161,612.00		118,310.00			43,302.00
Workfirst NJ - Needs Based Work Supports	53,904.00		53,904.00			
Social Service for the Homeless (SSH)	35,936.00		35,936.00			
NJ Transit - Senior Citizen Transportation	722,382.00		412,703.34			
NJ Dept of Health - Respite Care Program	6,073,139.00		4,845,058.00			309,678.66
Low Income Home Energy Assistance Program	414,052.03		414,052.03			1,228,081.00
Universal Service Fund - CWA Administration	68,859.00		68,859.00			
WFNJ - Work Activities Program	27,887.00					27,887.00
FY 20 Summer Youth Employment Pilot Program	1,440,090.00		846,182.17			593,907.83
Community Service Block Grant COVID-19	328,095.64		202,175.54			125,920.10
Continuum of Care Coordinated Entry Program	89,396.23					89,396.23
Coronavirus Relief Fund - Eligible Exp	15,000.00		7,100.00			7,900.00
Housing Opportunities for Persons COVID	545,000.00					545,000.00
Code Blue Support Funding Availability	675,000.00		608,563.12			66,436.88
JARC Night Owl/Fairfield/West Essex and Rt. 10	33,986.00		33,986.00			
Children's Inter-Agency Coordinating Council	2,500.00					
Municipal Alliance Grant	343,413.00		84,832.29			2,500.00
Personal Assistance Services Program (PASP)	5,784.50		5,355.50			258,580.71
CY Environmental Health (20)	2,182,406.00		1,866,083.00			429.00
Special Child and Early Intervention	940,803.00					316,323.00
CARES Act - Essex County Hospital Center	197,970.00		197,970.00			940,803.00
Fighting Opioid Crisis of our Residents	10,000.00					10,000.00
SFY 2021 Employee Wellness Plan	30,000.00		30,000.00			
COVID-19 Related Response Activities	9,400.00		9,400.00			
Hendricks Field Golf Course Improvement	4,000,000.00		2,000,000.00			2,000,000.00
Weequahic Community Center	5,000,000.00		2,500,000.00			2,500,000.00
Green Acres Hendricks Field Golf Course	2,000,000.00					2,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

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Sheet #13

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2021:</i>						
Workfirst NJ TANF	\$	\$ 11,790,011.00	\$ 3,718,524.00	\$	\$	\$ 8,071,487.00
Coronavirus Relief Fund - Eligible Expense		205,700.00				205,700.00
Social Service for the Homeless (SSH)		3,420,700.00	2,280,971.00			1,139,729.00
Community Service Block Grant		1,109,151.00	412,507.18			696,643.82
Alcoholism Services (Plan Approval)		1,456,325.00	612,461.00			843,864.00
Law Enforcement Officers Training and Equipment		67,010.00	67,010.00			
Insurance Fraud Reimbursement Program		250,000.00				250,000.00
Overdose Data Action - Helping Hand		47,619.00	9,523.80			38,095.20
Body Armor Replacement Fund - Prosecutor		7,865.00	7,865.00			
NJ Dept. of Health - Area Plan		8,092,291.00	4,947,017.95	154,448.00		2,990,825.05
NJ Transit - Senior Citizen Transportation		1,526,353.00	411,863.57			1,114,489.43
SCDRTAP Program Income		63,794.00	63,794.00			
Care Coordination Program Income		73,940.00	73,940.00			
Respite Care Program Income		20,286.00	20,286.00			
State Aid Reimbursement		58,000.00				58,000.00
2018 Federal Transit Administration (FTA)		100,000.00				100,000.00
Personal Assistance Services Program (PASP)		160,038.00	160,038.00			
County History Partnership Program (Local)		44,027.00	37,422.95			6,604.05
Local Arts Program		135,455.00	108,364.00			27,091.00
Local Aid Infrastructure Fund - Replacement Rehabilitation		1,597,648.00			1.00	1,597,648.00
Body Armor Replacement Fund - Corrections		41,627.00	41,626.00			
Body Armor Replacement - Sheriff		26,219.00	26,219.00			
County Office of Victim Witness Advocacy		1,090,385.00	991,472.22			98,912.78
FFY 18 Stop Violence Against Women Act		135,344.00	129,150.00			6,194.00
FFY 19 Stop Violence Against Women Act		134,164.00	105,880.75			28,283.25
Child Advocacy Unit Grant		502,125.00	362,646.00			139,479.00
2020 HAVA Grant Program		3,907,053.00	3,907,053.00			
Zoological Society of NJ - South Mt/Turt		600,000.00	600,000.00			
CY Environmental Health		276,225.00				276,225.00
FY 2021 Right-to-Know		35,938.00	20,623.75			15,314.25
2021 Local Information Network Communications Systems (LINCS)		471,757.00	259,802.00			211,955.00
Domestic Violence Assessment Program Income		175.00	175.00			
General Educational Development (GED) Testing		1,824.00	1,824.00			
Workforce Learning Link Revision		48,000.00	48,000.00			
Respite Care Program		594,515.00	297,258.00			
Afford Housing Alliance Program Income		1,056.00	1,056.00			297,257.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #14

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2021: (Continued)</i>						
New Jersey Share Program Income		180.00	180.00			33,929.00
Human Services Advisory Council		101,788.00	67,859.00			100,000.00
Counseling Service to Tenants and Landlords		200,000.00	100,000.00			10,624.00
Community Service Block Grant		10,624.00	10,624.00			9,952.95
Body Armor Replacement Fund - Youth Service		9,952.95				
State Homeland Security Program (SHSP-Lo)		388,556.43				388,556.43
Emergency Management Agency Assistance		55,000.00				55,000.00
Improving Criminal Justice Response Grant		246,221.34	78,736.78			167,484.56
WIOA Data Reporting and Analysis Allocation		12,971.00	12,971.00			
American Rescue Plan Act 2021		77,595,763.50	77,595,763.50			
Emergency Rental Assistance Program 11		23,202,026.88	23,202,026.88			
Seniors' Farmers Market Nutrition Program		5,000.00	5,000.00			
Senior Services ADA Access		79,200.00	79,200.00			
2021 Local Bridges Fund - Lakeside Avenue Culvert Project		537,651.00				537,651.00
2021 Local Bridges Fund - Four Minor Culverts		1,661,203.00				1,661,203.00
Children's Inter-Agency Coordinating Council		45,314.00	18,880.00			26,434.00
FY 2021 Pedestrian Safety Enforcement		10,500.00	10,500.00			
Emergency Repairs to Three Bridges - Bridge, Clay and Jackson Streets		2,000,000.00				2,000,000.00
Clean Communities Grant		72,937.96	72,937.96			304,316.00
FY 2022-2023 Subregional Studies Program		304,316.00				
FY 2022 Subregional Transportation Planning Program		132,966.00	132,966.00			
COVID Cares Education Stabilization Fund		25,000.00	25,000.00			
COVID-19 Vaccination Supplemental Funding Program		450,000.00				450,000.00
Low Income Home Energy Assistance Program		52,288.00	52,288.00			
Universal Service Fund - CWA Administration		34,858.00	34,858.00			
Sexual Assault Response Team/Nurse Exam		120,780.00				
Helping Hand - Opioid Health Crisis Response		90,476.19				120,780.00
West Side Park Community Center		4,000,000.00	2,000,000.00			90,476.19
First Tee		4,000,000.00	4,000,000.00			2,000,000.00
Early Voting Reimbursement		2,589,442.50	87,425.68			
WFNJ - Work Activities Program		8,097,518.00	2,187,134.00			2,502,016.82
Workforce Innovation Opportunity Act Youth		1,022,024.00	191,972.00			5,910,384.00
Workforce Innovation and Opportunity Act Adult and Dislocated Worker		2,122,620.00	376,094.00			830,052.00
Workforce Learning Link Program		69,000.00				1,746,526.00
Support Assistance for Individuals and Families		656,607.00				69,000.00
Special Child and Early Intervention		2,341,547.00	484,511.00			656,607.00
						1,857,036.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

181,076.04

A 18
Sheet #15

	Balance Dec. 31, 2020	2021 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2021
<i>Fiscal Year 2021: (Continued)</i>						
Municipal Alliance Grant	\$	\$ 343,414.00	\$	\$	\$	\$ 343,414.00
Fighting Opioid Crisis of Our Residents		263,960.00				263,960.00
SFY 21 Body-Worn Camera Grant Program		603,248.00				603,248.00
2018 Vote By Mail Program		59,624.09	59,624.09			
Comprehensive County Funding Allocation		1,565,806.00				1,565,806.00
New Jersey Local Efficiency Achievement Program (L.E.A.P)		250,000.00				250,000.00
Continuum of Care Homeless Assistance Program		333,142.00				333,142.00
Continuum of Care Program - Almost Home III		324,586.00				324,586.00
Essex County Annual Transportation Program		9,801,233.00				9,801,233.00
2020 COPS Hiring Grant Program		1,875,000.00	160,311.80			1,714,688.20
Continuum of Care Coordinated Entry Program		400,000.00				400,000.00
New Jersey Division of Children's System of Care Grant		10,000.00				10,000.00
FY 2021 Urban Area Security Initiative Grant Program		307,000.00				307,000.00
JARC Night Owl/Fairfield/West Essex and Rt 10		663,887.00				663,887.00
Code Blue Support Funding Availability		545,000.00				545,000.00
Total	\$ 140,779,963.83	\$ 187,782,852.84	\$ 180,124,332.14	\$ 2,387,782.00	\$	\$ 146,050,702.53
<u>Reference</u>	<u>A</u>	<u>A-2</u>	<u>Below</u>	<u>Below</u>		<u>A</u>
Grants Receivable Cancelled		A-1	\$ -	\$ 154,448.00		
Collections		A-4	175,486,432.25			
Due from Current Fund		A-11	569,591.50			
Reserve for Federal and State				2,233,334.00		
Grants - Appropriated		A-20				
Unappropriated Reserves Applied		A-21	4,068,308.39			
		Above	\$ 180,124,332.14	\$ 2,387,782.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ENCUMBRANCES PAYABLE
FEDERAL AND STATE GRANT FUND

A-19

	<u>Ref.</u>	
Balance December 31, 2020	A	\$54,118,544.76
Decreased by:		
Cancelled	A-20	<u>54,118,544.76</u>
Balance December 31, 2021	A	<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A 20
Sheet #1

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

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<i>Fiscal Year 1999:</i>						
Capital Transportation	\$ 46,742.30	\$	\$	\$	\$	\$ 46,742.30
<i>Fiscal Year 2000:</i>						
Statewide Transportation and Local Bridge Fund	50,645.57					50,645.57
<i>Fiscal Year 2001:</i>						
Statewide Transportation and Local Bridge Fund	4,950.19					4,950.19
<i>Fiscal Year 2002:</i>						
Statewide Transportation and Local Bridge Fund	7,501.83					7,501.83
Emergency Authorization (N.J.S.A. 40A:4-47)	218.84					218.84
New Jersey Department of Transportation	120,800.16					120,800.16
<i>Fiscal Year 2003:</i>						
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
<i>Fiscal Year 2004:</i>						
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
<i>Fiscal Year 2005:</i>						
Annual Capital Transportation	23,563.15					23,563.15
Turtle Back Zoo:						
Animal Hospital Equipment	49.00		2,915.00			2,964.00
Bear Exhibit	956.08					956.08

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A 20
Sheet #2

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

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<i>Fiscal Year 2005: (Continued)</i>						
Green Acres Projects:						
Glenfield Park	\$ 35,862.99	\$	\$	\$	\$	\$ 35,862.99
Independence Park	27,115.53					27,115.53
Multi-Park Improvements	528.91		10.75			539.66
Multi-Park Improvements	0.75					0.75
South Mountain Reservation	9,275.00					9,275.00
Various Projects			45.20			45.20
South Mountain Arena Dasher Boards	4,955.36					4,955.36
<i>Fiscal Year 2006:</i>						
Annual Capital Transportation:						
Project I	61.61		1,344.17			1,405.78
Project II	12,073.34					12,073.34
Project II - Cost Share Program	174.23					174.23
Special Child Health Services	3,053.41					3,053.41
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	19.62		25,164.45			25,184.07
West Side Park Community Center Gymnasium	1,630.00					1,630.00
<i>Fiscal Year 2007:</i>						
Annual Capital Transportation	18,405.47					18,405.47
Green Acres Projects:						
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
Essex County Local Arts Program H74801			769.00			769.00
Historical Maps and Plans Storage	22.63					22.63

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #3

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<i>Fiscal Year 2007: (Continued)</i>						
Department of Housing and Urban Development:						
EDI Special Purpose Grant:						
Project I	\$ 757.47	\$	\$	\$	\$	\$ 757.47
Project II	111,519.95					111,519.95
Central Avenue Improvements, City of Newark	1,108,516.06					1,108,516.06
<i>Fiscal Year 2008</i>						
Annual Transportation Program	6,549.40		593.31			7,142.71
Essex County Local Arts Program			1,225.00			1,225.00
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	376,378.98					376,378.98
Law Enforcement Technology	82.55		500.00			582.55
Recreation Trail Program	7,500.00					7,500.00
<i>Fiscal Year 2009:</i>						
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:						
Local Scoping Program Project	10,355.50		1,306.00			11,661.50
Annual Transportation Program:						
Project II	1,625.50		6,066.67			7,692.17

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A 20
Sheet #4

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

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<i>Fiscal Year 2009: (Continued)</i>						
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
Logistics and Commodities Distribution Plan	9,598.91					9,598.91
Emergency Operations Center	1,241.94					1,241.94
Cooperative Marketing	3,029.58					3,029.58
Comprehensive County Fund Allocation	2,000.00					2,000.00
Juvenile Detention Alternatives Initiative	50,757.63					50,757.63
Central Avenue Construction Funds for the Oranges	2,271,355.83					2,271,355.83
<i>Fiscal Year 2010:</i>						
Annual Transportation Program	10,911.73		499,908.11			510,819.84
Community Forestry Program	77.55					77.55
Green Acres Projects:						
Branch Brook Park Rehabilitation:						
Project I						
Ivy Hill Park Improvements	73,732.16					73,732.16
Improvements to Bloomfield Avenue, Roseland	43,152.78					43,152.78
Avenue and Westville Avenue						
Passaic River Waterfront K07490	21,282.31		138,799.98	8,111.66		21,282.31
						130,688.32
<i>Fiscal Year 2011:</i>						
Insurance Fraud Reimbursement	166,982.62					166,982.62
Local Arts Program:						
Project I	1,000.00					1,000.00
Project II	1,275.00		5,063.75			6,338.75
FY 2012 General Operating K10125			1,125.00			1,125.00
Annual Transportation Program	51,932.82		690,040.97			741,973.79

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A 20
Sheet #5

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

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2011: (Continued)</i>						
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	3,939.34					3,939.34
Subregional Studies Project	41,786.01					41,786.01
New Jersey Data Exchange	117,855.00					117,855.00
ADA Improvements:						
Rehabilitation of Elevators	26,685.10					26,685.10
Victim Witness Advocacy Fund Supplement	77,214.47					77,214.47
Disaster Liaison	1,960.52					1,960.52
Comprehensive County Funding Allocation	90,587.03					90,587.03
Juvenile Detention Alternate Initiative	21,147.63					21,147.63
Paul Coverdell Forensic Science Improvement	931.96					931.96
<i>Fiscal Year 2012:</i>						
Special Child Health Services:						
Program Income	1,832.11					1,832.11
Clean Communities	145.93					145.93
Insurance Fraud Reimbursement	54,392.63					54,392.63
Child Advocacy Unit	66,269.00					66,269.00
FY 2013 General Operating K20125		250.00				250.00
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

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #6

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<i>Fiscal Year 2012: (Continued)</i>						
Museums for America	\$ 14,571.36	\$	\$	\$	\$	\$ 14,571.36
Edward Byrne Memorial Justice	42.81					42.81
Children's Inter-Agency Coordinating Council	33,612.70					33,612.70
Berkeley Avenue Bridge	2.83					2.83
Bulletproof Vest Partnership Program	789.10					789.10
Disaster Liaison	1,600.00					1,600.00
Workforce Investment Act:						
Gold Standard Evaluation	1,840.65					1,840.65
Hurricane Sandy Disaster National Emergency	213,766.33					213,766.33
Comprehensive County Funding Allocation	49,642.64					49,642.64
Juvenile Detention Alternative Innovation	5,781.87					5,781.87
Paul Coverdell Program	14.26					14.26
<i>Fiscal Year 2013:</i>						
Annual Transportation Program	81,287.67					81,287.67
Essex County Turtle Back Zoo Improvements to Playground and Pavilion	1,701.48					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	405.00					405.00
River Bank Park Improvements - SPARK Friends Sea Lion Exhibit - Zoological Society of New Jersey Multi-Park Improvements	400.00					400.00
South Orange Avenue/Glenview Road Intersection	6,494.09					6,494.09
Community Forestry Management Plan	317,274.00					317,274.00
Essex County Historic Holiday House Tour	3,000.00					3,000.00
FY 13 Local Arts Program	3,000.00					3,000.00
FY 2014 General Operating Support (GOS)			375.00			375.00
Subregional Transportation Planning Program	7.76		1,242.00			1,242.00
						7.76

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A 20
Sheet #7

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

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2013: (Continued)</i>						
Emergency Management Agency Assistance	15,000.00					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	55,311.60					55,311.60
Federal Emergency Management Agency:						
Mitigation of Office of Emergency Management:						
Project II						
Children's Inter-Agency Coordinating Council	32,551.61					32,551.61
Post Sandy Planning and Assistance	439,700.00					439,700.00
Park Avenue Intersections in Orange and East Orange	189,491.50					189,491.50
Park Avenue and 4th Street Intersections	121,448.39					121,448.39
Rehabilitation of the Glen Avenue Bridge	221,280.78					221,280.78
Clean Communities	51,037.65					51,037.65
County Office of Victim Witness Advocacy Supplement	20.34					20.34
State Homeland Security Program	342.74					342.74
Hazard Mitigation Grant Program	8,440.84					8,440.84
Family Court Program	13,000.00					13,000.00
Comprehensive County Funding Allocation	5,437.21					5,437.21
Juvenile Detention Alternative Intervention	253,225.66					253,225.66
Paul Coverdell Forensic Science Improvement	31,166.18					31,166.18
Annual Transportation Program	7,024.34					7,024.34
Super Storm Sandy Resiliency Efforts	60,811.92					60,811.92
Super Storm Sandy Medically Fragile Children	46,776.42					46,776.42
South Orange Avenue Traffic Operational	457.19					457.19
Avenue Improvements	12,897.61					12,897.61
Special Children Health Service:	130,000.00					130,000.00
Program Income	218.36					218.36

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #8

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2014:</i>						
Subregional Transportation Planning Program	24,216.20					24,216.20
Emergency Management Agency Assistance	95,000.00					95,000.00
Intellectual Property Program	3,626.00					3,626.00
Youth Symposium Career Exploration in N.J.	2,064.25					2,064.25
FY 2015 General Operating Support (GOS)			1,275.00			1,275.00
Sheriff's K-9 Unit	0.97					0.97
Improvements to Eight Intersections	300,923.78					300,923.78
Newark Access Variable Message Signage	6,880.20					6,880.20
Clean Communities	13.08					13.08
Multi-Jurisdictional Gang, Gun and Narcotics						
Task Force	4.00					4.00
Prosecutor - LED Mental Health Diversion	20,309.01					20,309.01
Violence Against Women	30,107.17					30,107.17
State Homeland Security Program	50.82					50.82
Essex County Local (FY14) Art K44830			6,847.50			6,847.50
Sexual Assault Response Team:						
Nurse Examination	6,351.92					6,351.92
Family Court Program	91,201.51					91,201.51
Supportive Assistance for Individuals and Families	220,505.99					220,505.99
General Educational Development Testing Center	16,375.57			2,408.00		13,967.57
Job Access and Reverse Commute:						
Project II	0.06					0.06
Comprehensive County Funding Allocation	643,613.75					643,613.75
Juvenile Detention Alternative Initiative	37,255.31					37,255.31
Essex County College Learning Link	57.28					57.28
Essex County One Stop	7,992.68					7,992.68
Supplemental Workforce - Smart STEPS	10.15					10.15
Urban Area Security Initiative:						
Project I	32.00					32.00
Project II	5,766.00					5,766.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #9

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<i>Fiscal Year 2014: (Continued)</i>						
Workforce Learning Link	\$ 12,264.71	\$	\$	\$	\$	\$ 12,264.71
Annual Transportation Program	104,326.24					104,326.24
Ivy Hill Park Softball Field Improvements	120,938.74					120,938.74
WorkFirst New Jersey:						
Temporary Assistance for Needy Families	1,712,005.91					1,712,005.91
Rehabilitation of Lyons Avenue Bridge	45,273.00					45,273.00
Replacement of Cherry Lane Bridge	608,826.90					608,826.90
<i>Fiscal Year 2015:</i>						
Restroom Improvements at the Essex County						
Economic Development Authority	119,894.00					119,894.00
Bridge Street, Clay Street and Jackson Street Bridges	500,493.77					500,493.77
Irvington Avenue Streetscape Improvement Project	850,000.00					850,000.00
Irvington Avenue Streetscape Improvement Project	0.10					0.10
Lyons Avenue Improvements	207,732.30					207,732.30
Chancellor Avenue Improvements	267.07					267.07
Berkeley Avenue Bridge Over Second River:						
Project I	1,171,038.16		78,701.78	14,930.64		1,234,809.30
Project II	2,600.00					2,600.00
Replacement of Hoover Avenue Bridge	28,932.05					28,932.05
Subregional Transportation Planning Program	22.25					22.25
Emergency Management Agency Assistance	100,000.00					100,000.00
Children's Inter-Agency Coordinating Council	10,905.67					10,905.67
Pedestrian Safety Enforcement	3,553.02					3,553.02
Essex County Justice Information Project	19,515.00					19,515.00
Weequahic Park	1,977.50					1,977.50
Care Coordination Program	66,641.34			53,211.56		13,429.78
Clean Communities Grant	104.59					104.59
Conducted Energy Device Assistance	11,612.68					11,612.68
County Office of Victim Witness Advocacy:						
Project I	0.49					0.49
Local Arts Program	1,000.00		6,615.25			7,615.25

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #10

Grant	Balance Dec. 31, 2020	Transferred from 2021 Budget Appropriations	Adjustments	Expended	Cancelled	Balance Dec. 31, 2021
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2015: (Continued)</i>						
County Environmental Health Act:						
Core Program						
Sexual Assault Response Team:						
Project I	3,047.89					3,047.89
Project II	27,564.02					27,564.02
Family Court Program	22,273.40					22,273.40
Supportive Assistance for Individuals and Families	57,047.42					57,047.42
General Educational Development Testing Center	7,313.50					7,313.50
Job Access and Reverse Commute:						
Project I	0.63					0.63
Project III	63,129.57					63,129.57
Comprehensive County Funding Allocation	58,309.53					58,309.53
State Incentive Program Funds	21,701.85		323.25			22,025.10
State Incentive Program Funds	9,426.02					9,426.02
Juvenile Detention Alternative Initiative	38,959.36					38,959.36
Click It or Ticket	796.75					796.75
COPS Anti-Gang Initiative Program	83,256.63					83,256.63
Urban Area Security Initiative:						
Project I	49,501.04					49,501.04
Project II	53,975.51		207.88	207.88		53,975.51
Domestic Violence Assessment Center Program	205,782.00					205,782.00
Workforce Development Partnership Program						
Workforce Investment Act:						
Youth Allotment	137,912.65					137,912.65
Adult and Dislocated Worker	65,328.00		1,182.88			66,510.88
Workforce Learning Link Program	3.59					3.59
WorkFirst New Jersey:						
Temporary Assistance for Needy Families	1,568,037.58					1,568,037.58
Need Based Work Support Allotment	264,453.37					264,453.37
Community Provider Contract Adjustment:						
Social Service for the Homeless	23,160.00					23,160.00
Children's Inter-Agency Coordinating Council	13,653.00					13,653.00
Paul Coverdell Forensic Science Improvement	50.00					50.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #11

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2016:</i>						
Area Plan	66,070.93					65,774.98
First Tee Program	1,619.58					1,619.58
Food Waste, Tire Clean-Up	12,500.00					12,500.00
Traffic Signal Intersection at Broad and Pitt Streets	142,120.00					142,120.00
Four Intersections	463,742.67		2,134.53			465,877.20
JARC for the Night Owl, Fairfield/West E			1.48			1.48
Subregional Transportation Planning Program	483.42					483.42
Right-to-Know:						
Project II						
Portable Generator, Fuel Reception	10,209.50					10,209.50
Standby Generator for Critical Facilities	197,368.00					197,368.00
Children's Inter-Agency Council	330,000.00					330,000.00
Pedestrian Safety Grant Program:	24,157.86					24,157.86
Project I						
Project II						
Construction of Baseball, Softball and Soccer Field	7,500.00					7,500.00
Cattle Exhibit, Observation Area and Other Improvements	2,570.46					2,570.46
Intellectual Property Program	2,316,042.50					2,316,042.50
Care Coordination Program Income	38,123.50					38,123.50
Clean Communities Grant	46,217.81					46,217.81
Implementing Mosquito Identification	54,295.00					54,295.00
Local Arts Program:	1,861.22		25,000.00			26,861.22
Fiscal Year 2016	153.45					153.45
Fiscal Year 2017	900.00		4,859.00			5,759.00
Urban Area Security Initiative	400.00		2,217.00			2,617.00
Sexual Assault Response Team	10,980.63					10,980.63
Supportive Assistance for Individuals and Families	1,241.65					1,241.65
General Educational Development	307.72					307.72
Comprehensive County Funding Allocation	1,853.71		825.80			2,679.51
Juvenile Detention Alternative Initiative	457,979.87					457,979.87
	66,756.44					66,756.44

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A 20
Sheet #12

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

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<i>Fiscal Year 2016: (Continued)</i>						
Drive Sober or Get Pulled Over:						
Fiscal Year 2016	\$ 695.19	\$	\$	\$	\$	\$ 695.19
Fiscal Year 2017	5,000.00					5,000.00
COPS Hiring Program	2,885.57					2,885.57
Supplemental Workforce - Smart STEPS	1,050.00					1,050.00
Urban Areas Security Initiative	48,288.88					48,288.88
Workforce Innovation:						
Adult and Dislocated Worker Allotment	296,097.53					296,097.53
Youth Allotment	3,520.00					3,520.00
WorkFirst New Jersey	112.71					112.71
<i>Fiscal Year 2017:</i>						
Area Plan Grant	33,652.31					33,652.31
Essex County Annual Transportation Program	402.50					402.50
Green Acres - Watsessing Park	3,071.14					3,071.14
Green Acres - Multi-Parks Improvements - Verona Park	134,205.00					134,205.00
WorkFirst New Jersey (WFNJ)	3,100.09					3,100.09
Turtle Back Zoo Goods and Services	4,109.92		1,735.00			5,844.92
Turtle Back Zoo Goods and Services	807.79		330.00			1,137.79
Personal Assistance Services Program	3,923.53					3,923.53
Community Forestry Program	3,000.00					3,000.00
Wastewater Management Plan			323.44			323.44
Irvington Avenue Streetscape Improvement Project	702,000.00					702,000.00
Lyons Avenue Corridor Internal Improvement	812,939.72					812,939.72
Chancellor Avenue (CR-601) Intersection Improvement	402,216.12					402,216.12
New Dutch Lane Bridge Over DEEOAVALL Brook	1,000,000.00			1,000,000.00		
Special Child Early Intervention Health	129,295.50					129,386.48
Special Child Early Intervention Case Management	3,764.96		90.98			3,764.96
Municipal Alliance to Prevent Alcoholism	47,783.27					47,783.27
Domestic Violence Assessment Program Income			119.00			
Improving Criminal Justice Response Grant	8,486.58			119.00		2,328.58
Care Coordination Program	51,915.00			6,158.00		51,915.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #13

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2017: (Continued)</i>						
Clean Communities Grant	43,661.80					39,161.80
Prosecutor - LED Mental Health Diversion Program	53,954.00			4,500.00		53,954.00
County Office of Victim Witness Advocacy	160,983.00					160,983.00
County Victim Witness Advocacy Grant Program	60,642.84					60,642.84
County Office of Victim Witness Advocacy	7,169.82					7,169.82
Respite Care Program	60,907.04					60,907.04
Sexual Assault Response Team/Nurse Examination	28,678.25					28,678.25
Supportive Assistance for Individuals and Families	956.08					956.08
General Program Support - Summer Concert Series	9,509.00					9,509.00
Comprehensive County Funding Allocation	432,937.96		163,773.26			596,711.22
Juvenile Detention Alternative Initiative	47,221.95					47,221.95
Job Access and Reverse Commute (JARC)	110,918.96					110,918.96
Click It or Ticket	1,199.48					1,199.48
Drive Sober or Get Pulled Over	89.35					89.35
COPS Hiring Program	1,734.40					1,734.40
County History Partnership Program			750.00			750.00
Workforce Innovation	15,401.58		19,457.97			34,859.55
Workforce Innovation - Youth Allotment	19,691.63					19,691.63
WorkFirst New Jersey Temporary Assistance for Needy Families	7,408.58		8,820.38	935.00		15,293.96
<i>Fiscal Year 2018:</i>						
Area Plan Grant	50.04					50.04
General Program Support - Summer Concert Series	754.00					754.00
Special Child Health Services	145,004.12		242,424.52			387,428.64
Annual Transportation Program	268,776.80		297,985.53	297,953.09		268,809.24
JARC for the Night Owl, Fairfield/West Essex and Rt. 10	72,246.44					72,246.44
Work First New Jersey	822,657.68		(822,657.68)	14,686.94		(14,686.94)
ADA Accessible Playground - Watessing Park	361,162.88		254,255.00	228,900.00		386,517.88
South Mountain Recreation Complex Enhancement	400,000.00					400,000.00
Minor Bridge Construction	1,317,670.00					1,317,670.00
Replacement of Dougal Place Bridge	1,000,000.00					1,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #14

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2018: (Continued)</i>						
Social Service for the Homeless:						
Project I	53,001.75		(53,001.75)			278,127.54
Project II	216,016.03		62,111.51			100,080.16
Special Child Early Intervention Service	96,686.37		3,393.79			3,423.71
Special Child Early Intervention Case Management	3,423.71					141,759.94
Environmental Workforce Development Training	121,418.06		20,487.52	145.64		55,000.00
Emergency Management Agency	55,000.00					10,118.85
Pre-Disaster Mitigation Competitive	10,118.85					51,514.77
Children's Inter-Agency Coordinating	5,356.97			5,356.97		50,000.00
Municipal Alliance to Prevent Alcoholism	51,514.77					
Pedestrian Safety	50,000.00					
Multi Park Improvements:						
Turtle Back Zoo:						
Operations	343.17		1,840.00			2,183.17
Various Improvements	79,443.00					79,443.00
Construction for West Park Field Improvements	17,902.00					17,902.00
Insurance Fraud Reimbursement Program	4,607.80					4,607.80
Care Coordination Program	77,430.00					77,430.00
Universal Service Fund - CWA Administration	35,374.00					35,374.00
Roberto Clemente Field - Public Facility Improvement	76,000.00		60,348.25	12,523.50		123,824.75
Traffic Signal at Pleasant Valley Way and Lake View Avenue	458,141.03			224,808.03	233,333.00	29,562.70
Clean Communities Grant	59,954.00			30,401.30		42,178.36
Senior Citizens' and Disabled Residents Transportation Assistance						
Body Armor Replacement Fund:			42,178.36			72.06
Correctional	72.06					277.00
Sheriff	277.00					
Office of Victim Witness Advocacy:						
Project I	4,091.20					4,091.20
Project II	5,401.04					5,401.04

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #15

Grant	Balance Dec. 31, 2020	Transferred from 2021 Budget Appropriations	Adjustments	Expended	Cancelled	Balance Dec. 31, 2021
<i>Fiscal Year 2018: (Continued)</i>						
Local Arts Program:						
Project I	\$ 250.00	\$	\$ 500.00	\$	\$	\$ 750.00
Project II	13,110.00					13,110.00
County History Partnership Program:						
Project II	143.00					143.00
Respite Care Program	33,100.88					33,100.88
Homeland Security	0.03					0.03
Sexual Assault Response Team/Nurse Examination	8,289.93					8,289.93
Low Income Home Energy Assistance	55,329.00					55,329.00
Supportive Assistance for Individuals and Families	35,971.50		2,228.56	78.12		38,121.94
GED Testing Central Program Income	6,380.60					6,380.60
Comprehensive County Funding Allocation	38,263.86		31,242.00	6,265.50		63,240.36
Juvenile Detention Alternative Initiative:						
Project I	100,227.02		80.00			100,307.02
Project II	39,610.95		32,187.12			71,798.07
Click It or Ticket	2,383.11					2,383.11
Drive Sober or Get Pulled Over	5,500.00					5,500.00
Child Advocacy Program	0.90					0.90
Supplemental Workforce	4.34					4.34
Urban Areas Security Initiative	86,618.56					86,618.56
Domestic Violence Assessment - Program Income			357.58	357.58		
Workforce Innovation:						
Adult	44,248.67		355.85	10,278.26		34,326.26
Youth	0.03		0.29			0.32
Workforce Learning Link Program	3,936.76					3,936.76
WorkFirst New Jersey:						
Project I	982,083.51		894,131.73			1,876,215.24
Needs Based Work Supports			3,375.00	9.57		3,365.43

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A 20
Sheet #16

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

	Balance Dec. 31, 2020	Transferred from 2021 Budget Appropriations	Adjustments	Expended	Cancelled	Balance Dec. 31, 2021
Grant	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2019:</i>						
2020 Complete Count Commission (C3) County						2,250.00
Body Armor Replacement Fund Program - Sheriff						342.00
Click It or Ticket 2019	342.00					5,500.00
FFY 18 Urban Areas Sec. Initiative (UASH-Local)	120,211.36		42,000.00	135,112.75		27,098.61
FY 18 Emergency Management Agency Asst.	55,611.00					55,611.00
FY 2016 Emergency Management Agency	55,000.00					55,000.00
Park Avenue (CR-658) - 9 Intersections	231,411.09		2,648,666.38	2,071,997.07		808,080.40
FY 2019 Pedestrian Safety Enforcement	19,145.00					19,145.00
FFY 18 State of Homeland Security Program (SHSP)	130,305.53		46,266.46	176,570.55		1.44
Improvements at 9 Intersections			4,883,764.58	2,441,818.72		2,441,945.86
Main Street and Scotland Road Improvement City Of Orange			713,048.00	624,178.47		88,869.53
County Office of Victim Witness Advocacy	510,346.38			82,896.92		427,449.46
FY 19 Intellectual Property Enforcement Program	318,016.14			175,342.17		142,673.97
Insurance Fraud Reimbursement Program	2,500.00					2,500.00
Multi-Jurisdictional Gang, Gun and Narcotic Task Forces	0.01					0.01
Sexual Assault Response Team/Nurse Examiner	2,346.94		1,620.00			3,966.94
Sexual Assault Response Team/Forensic Nurse Examiner	49,938.34					49,938.34
Helping Hand - Opioid Health Crisis Response	88,556.49		596.81	53,520.87		35,632.43
Body Armor Replacement Fund Program - Corrections	9,993.10		16,367.40	26,086.80		273.70
Essex County Department of Correction Jail Mat. Initiative	638,120.06			494,940.12		143,179.94
Clean Communities Grant	75,953.00					75,953.00
Replacement of New Dutch Lane Bridge	1,000,000.00				1,000,000.00	
Replacement of Dougal Place Bridge over Kane Brook	1,000,000.00					1,000,000.00
FY 2020 Subregional Transportation Planning Program	0.01					0.01
Reconstruction for Various Essex County Structures	283,389.00					283,389.00
Irvington Avenue Streetscape Improvement Project	139,464.30		690,170.42	690,170.42		139,464.30
White Oak Ridge Road/Hobart Gap Road and Hobart Avenue	175,000.00					175,000.00
Body Armor Replacement Fund Program - Youth			979.75	979.75		
GED Testing Central Program Income	12,763.20					12,763.20

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #17

Grant	Balance Dec. 31, 2020	Transferred from 2021 Budget Appropriations	Adjustments	Expended	Cancelled	Balance Dec. 31, 2021
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2019: (Continued)</i>						
CY 2019 Comprehensive County Funding Allocation	406,558.36		31,197.02			437,755.38
Continuum of Care Homeless Asst. Program						
Supportive Assistance for Individuals and Families	7,411.22		105.83	301.08		7,215.97
WorkFirst NJ TANF	1,186,100.43		13,788.00			1,199,888.43
Workforce Innovation and Opportunity Act Adult	240,846.98		334,028.99	533,713.49		41,162.48
Social Service for the Homeless (SSH)	62,735.45					62,735.45
Counseling Service to Tenants and Landlords	3,005.89					3,005.89
Area Plan	20,001.92		60,767.54	144,239.25		(63,469.79)
Care Coordination Program	116,960.00					116,960.00
2016 Federal Transit Administration (FTA)						
Senior Citizen and Disabled Resident Transportation (SCDRTAP)	87,308.62		87,007.00	86,277.20		729.80
Respite Care Program	29,090.41		32.70	87,341.32		(0.00)
SCDRTAP - 2019 Special Transportation Program Income	69,721.36		4,854.00	4,854.00		29,090.41
Universal Service Fund - CWA Administration	35,358.00		52,523.64			122,245.00
New Jersey Share Program Income	1,230.00					35,358.00
WorkFirst NJ - (TANF/GA/SNAP)	1,527,478.13		192,584.00	500,029.26		1,230.00
Housing Opportunities for Persons with AIDS	4,484.32					1,220,032.87
Human Service Advisory Council FY 19	999.99					4,484.32
LHEAP CWA Administration	54,042.40		0.02			999.99
Alcoholism Services (Plan Approval)	55,304.00					54,042.42
Children's Inter-Agency Coordinating Council (CIAOC)	32,107.05		823,578.23	282,573.24		55,304.00
Domestic Violence Assessment Center Program Income	448.14					573,112.04
Municipal Alliance to Prevent Alcoholism and Drugs Abuse	5,124.25			175.00		448.14
Personal Assistance Service Program	52,101.68		323,787.96	90,707.42		4,949.25
Special Child Early Intervention Case Management	3,784.12					285,182.22
Special Child Health Services - Program Income	93,422.15		484.68			3,784.12
FY 2020 County History Partnership Program	19,304.37		34.19	4,771.47		93,906.83
FY 2020 Local Arts Program			6,830.75	6,830.75		14,567.09
South Mountain Recreation Complex Enhancement			28,206.25	28,206.25		
Turtle Back Zoo Operations	295,019.37		(1,302.32)			293,717.05
	1,149.07		1,467.16	164.84		2,451.39

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #18

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<i>Fiscal Year 2020:</i>						
Safe and Secure Election 2020	\$ 514,320.74	\$	\$ 255,310.56	\$ 508,255.26	\$	\$ 261,376.04
COVID Aid Relief and Economic (CARES) Act	20,985,280.23		20,249,786.39	39,032,433.62		2,202,633.00
Body Armor Replacement - Sheriff	29,688.95			22,752.95		6,936.00
FY 2020 Click It or Ticket	5,500.00					5,500.00
COPS Hiring Program	1,875,000.00					1,875,000.00
FFY 19 Urban Areas Security Initiative	238,333.05			119,854.85		118,478.20
FY 19 Emergency Management Agency Assistance	55,000.00					55,000.00
FY 2020 Pedestrian Safety	18,540.00					18,540.00
State Homeland Security Program (SHSP-LO)	257,705.00					255,455.48
Body Armor Replacement Fund - Prosecutor	1,849.93		2,011.35	2,249.52		(0.00)
Child Advocacy Unit Grant	84,326.48			3,861.28		0.20
Insurance Fraud Reimbursement Program	64,848.50			62,348.50		2,500.00
Sexual Assault Response Team/Nurse Exam	84,927.00		19,263.00	99,599.29		4,590.71
FY19 Overdose Data Action - Helping Hand	43,733.05		1,766.95	22,010.92		23,489.08
County Victim Witness Advocacy Suppl	13,119.20					13,119.20
FFY18 Addressing Training Need for Juvenile	6,656.00					6,656.00
Body Armor Replacement Fund - Corrections	871.90					871.90
Essex County Annual Transportation Program	9,924,667.20		3,065,514.63	6,463,567.65		6,526,614.18
Clean Communities Grant	68,504.00			6,990.00		61,514.00
Improvements at 9 Intersections	229,034.45		918,926.55			1,147,961.00
FY 2021 Subregional Transportation	98,512.13		105,576.00	98,512.13		
Main Street and Scotland Road Intersection Improvement City	2,169,789.00			100,530.86		5,045.14
2020 Various Local Bridges Project	400,000.00					2,169,789.00
Replacement of Lakeside Avenue Culvert	8,028,965.00					400,000.00
Bloomfield Avenue - 12 Intersections	185,400.56			2,121,302.29		5,907,662.71
Almost Home III	3,430.50		12,471.33	128,730.17		69,141.72
Body Armor Replacement Fund - Youth Service	7,439.00		10,666.50	10,666.50		3,430.50
General Educational Development (GED) Testing	1,995,836.51		267,032.24	1,343,506.22		7,439.00
Comprehensive County Funding Allocation	174,674.04		1,200.00	143,085.74		919,362.53
Continuum of Care Homeless			206,413.43	67,942.44		32,788.30
NJ Job Ace Rt. 10 and West Essex/Fairfield K						138,470.99
Smart Steps Program	6,825.00					6,825.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #19

Grant	Balance Dec. 31, 2020	Transferred from 2021 Budget Appropriations	Adjustments	Expended	Cancelled	Balance Dec. 31, 2021
<i>Fiscal Year 2020: (Continued)</i>						
Support Assistance for Individuals and Families	\$ 645,274.65	\$	\$ 2,774.44	\$ 415,523.56	\$	\$ 232,525.53
Juvenile Detention Alternative Initiative	146,566.60		68,105.40	82,434.44		132,237.56
Division of Family Development - WorkFirst NJ TANF	4,339,915.50		63,405.18	746,760.94		3,656,559.74
Workforce Innovation (WIOA) - Adult/Dislocated	1,163,224.41		386,807.81	784,367.09		765,665.13
Workforce Innovation (WIOA) - Youth	796,277.00		(70,745.78)	275,622.18		449,909.04
Workforce Learning Link Program	63,000.00		(46,131.85)	16,868.15		
WorkFirst NJ - Needs Based Work Supports	215,406.00		(125,169.04)	67,942.44		22,294.52
Social Service for the Homeless (SSH)	73,084.41		1,136,966.98	548,974.87		661,076.52
Care Coordination Program Income	92,595.41					92,595.41
NJ Dept. of Health - Area Plan	192,091.71		3,462,452.71	2,350,370.83		1,304,173.59
Senior Farmers Market Nutrition Program	1.07					1.07
NJ Transit - Senior Citizen Transportation	163,193.84		256,820.47	97,820.33		322,193.98
NJ Dept. of Health - Respite Care Program	38,020.88		167,422.68	162,152.13		43,291.43
Respite Care Program Income	19,241.52			8,121.64		11,119.88
SCDRTAP Program Income	124,321.00					124,321.00
Low Income Home Energy Assistance Program	53,904.00					53,904.00
Universal Service Fund - CWA Administration	35,936.00					35,936.00
New Jersey Share Program Income	460.00					460.00
Housing Opportunities for Persons With AIDS	556,931.52			412,016.86		144,914.66
WFNJ - Work Activities Program	4,898,885.76		19,913.47	3,837,784.46		1,081,014.77
Community Service Block Grant	41,253.54		262,385.14	270,725.64		32,913.04
Human Services Advisory Council	23,333.54			23,333.54		
Senior Services Ada Access	79,200.00			79,200.00		
FY 20 Summer Youth Employment Pilot Program	27,887.75					
State Aid Reimbursement	58,000.00			6,646.53		27,887.75
Afford Housing Alliance Program Income	2,808.00					51,353.47
Community Service Block Grant COVID-19	222,056.55		806,843.05	640,572.76		2,808.00
Continuum of Care Coordinated Entry Program	316,150.84		3,802.55	222,518.10		388,326.84
Corona Virus Relief Fund - Eligible Expenses	87,988.56		3,240.00	23,849.00		97,435.29
Housing Opportunities for Persons Covid	15,000.00			7,100.00		67,379.56
Code Blue Support Funding Availability	545,000.00			48,279.00		7,900.00
JARC Night Owl/Fairfield/West Essex and Rt. 10	675,000.00			663,886.98		496,721.00
						11,113.02

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #20

Grant	Balance Dec. 31, 2020	Transferred from 2021 Budget Appropriations	Adjustments	Expended	Cancelled	Balance Dec. 31, 2021
<i>Fiscal Year 2020: (Continued)</i>						
Children's Inter Agency Coordinating Council	\$ 45,314.00	\$	\$	\$	\$	\$ 45,314.00
Domestic Violence Program Income	1,082.39		167.61	167.61		1,082.39
Municipal Alliance Grant	290,814.85		10,190.81	177,574.66		123,431.00
Personal Assistance Services Program	52,785.79		2,646.38	40,946.39		14,485.78
Special Child and Early Intervention	1,394,239.59		3,201.20	1,059,950.93		337,489.86
FY 2021 Right-To-Know	4,900.00			4,900.00		
FY20 Strengthening Local Public Health	20.25					20.25
CARES Act - Essex County Hospital Center	655,687.45		171,367.77	818,615.76		8,439.46
Fighting Opioid Crisis of Our Residents	246,395.51		5,614.53	155,143.95		96,866.09
SFY 2021 Employee Wellness Plan	17,000.00		3,000.00	3,000.00		17,000.00
COVID-19 Related Response Activities			30,000.00	30,000.00		
Zoological Society of NJ - South Mt./Turt.	709.20		36,590.78	37,135.62		164.36
Hendricks Field Golf Course Improvement	481,000.00		2,858,090.62	2,436,733.98		421,356.64
Weequahic Community Center	818,021.44		4,519,000.00	4,006,617.84		993,382.16
Green Acres Hendricks Field Golf Course			1,181,978.56	2,000,000.00		
<i>Fiscal Year 2021:</i>						
WorkFirst NJ TANF		11,790,011.00		8,583,491.20		3,206,519.80
Coronavirus Relief Fund - Eligible Exp		205,700.00				205,700.00
Social Service for the Homeless (SSH)		3,420,700.00		2,636,577.73		784,122.27
Community Service Block Grant		1,109,151.00		852,380.87		256,770.13
Alcoholism Services (Plan Approval)		1,456,325.00		854,208.22		602,116.78
Law Enforcement Officers Training and Equipment		67,010.00				67,010.00
Insurance Fraud Reimbursement Program		250,000.00		186,781.54		63,218.46
Overdose Data Action - Helping Hand		47,619.00		11,700.00		35,919.00
Body Armor Replacement Fund - Prosecutor		7,865.00		7,790.67		74.33
NJ Dept. of Health - Area Plan		8,092,291.00		5,381,939.41		2,710,351.59
NJ Transit - Senior Citizen Transportation		1,526,353.00		748,128.18		778,224.82
SCDRTAP Program Income		63,794.00				63,794.00
Care Coordination Program Income		73,940.00		1,532.17		72,407.83
Respite Care Program Income		20,286.00		5,707.00		14,579.00
State Aid Reimbursement		58,000.00				58,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #21

Grant	Balance Dec. 31, 2020	Transferred from 2021 Budget Appropriations	Adjustments	Expended	Cancelled	Balance Dec. 31, 2021
<i>Fiscal Year 2021: (Continued)</i>						
2018 Federal Transit Administration (FTA)	\$	\$ 100,000.00	\$	\$	\$	\$ 100,000.00
Personal Assistance Services Program (PASP)		160,038.00		159,145.14		892.86
County History Partnership Program (Local)		44,027.00		36,188.26		7,838.74
Local Arts Program		135,455.00		105,971.91		29,483.09
Local Aid Infrastructure Fund - Replacement Rehabilitation		1,597,648.00				1,597,648.00
Body Armor Replacement Fund - Corrections		41,627.00		41,091.60	1.00	534.40
Body Armor Replacement - Sheriff		26,219.00				26,219.00
County Office of Victim Witness Advocacy		1,090,385.00		1,086,114.87		4,270.13
FFY 18 Stop Violence Against Women Act		135,344.00		130,555.00		4,789.00
FFY 19 Stop Violence Against Women Act		134,164.00		112,761.09		21,402.91
Child Advocacy Unit Grant		502,125.00		252,024.94		250,100.06
2020 HAVA Grant Program		3,907,053.00		3,874,216.64		32,836.36
Zoological Society of NJ - South Mt./Turt.		600,000.00		184,632.61		415,367.39
County Environmental Health		276,225.00		276,225.00		
FY 2021 Right-To-Know		35,938.00		25,728.50		10,209.50
2021 Local Information Network Communications Systems (Linco)		471,757.00		84,649.10		387,107.90
Domestic Violence Assessment Program Income		175.00				175.00
General Educational Development (GED) Testing		1,824.00				1,824.00
Workforce Learning Link Revision		48,000.00		48,000.00		
Respite Care Program		594,515.00		456,999.82		137,515.18
Afford Housing Alliance Program Income		1,056.00				1,056.00
New Jersey Share Program Income		180.00				180.00
Human Services Advisory Council		101,788.00		67,858.74		33,929.26
Counseling Service to Tenants and Landlords		100,000.00		86,650.16		13,349.84
FY 20 Community Service Block Grant		10,624.00		10,624.00		
Body Armor Replacement Fund - Youth Service		9,952.95				9,952.95
State Homeland Security Program (SHSP-LO)		388,536.43		67,500.00		321,036.43
Emergency Management Agency Assistance		55,000.00				55,000.00
Improving Criminal Justice Response Gt		246,221.34		46,921.53		199,299.81
WIOA Data Reporting and Analysis Allocation		12,971.00		12,971.00		
American Rescue Plan Act 2021		77,595,763.50		35,104,261.81		42,491,501.69

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A 20
Sheet #22

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

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$		\$
<i>Fiscal Year 2021: (Continued)</i>						
Emergency Rental Assistance Program 11		\$ 23,202,026.88		\$ 4,291,753.63		\$ 18,910,273.25
Senior Farmers Market Nutrition Program		5,000.00		4,999.75		0.25
Senior Services Ada Access		79,200.00				79,200.00
2021 Local Bridges Fund - Lakeside Avenue Culvert Project		537,651.00				537,651.00
2021 Local Bridges Fund - Four Minor Culverts		1,661,203.00				1,661,203.00
Children's Inter-Agency Coordinating Council		45,314.00				45,314.00
FY 2021 Pedestrian Safety Enforcement		10,500.00				10,500.00
Emergency Repairs to Three Bridges - Bridge, Clay and Jackson Streets		2,000,000.00				2,000,000.00
Clean Communities Grant		72,937.96				72,937.96
FY 2022-2023 Subregional Studies Program		304,316.00				304,316.00
FY 2022 Subregional Transportation Planning Program		132,966.00		29,744.26		103,221.74
COVID Cares Education Stabilization Fund		25,000.00		19,262.90		5,737.10
COVID-19 Vaccination Supplemental Funding Program		450,000.00				450,000.00
Low Income Home Energy Assistance Program		52,288.00				52,288.00
Universal Service Fund - CWA Administration		34,858.00				34,858.00
Sexual Assault Response Team/Nurse Exam		120,780.00				111,120.00
Helping Hand - Opioid Health Crisis Response		90,476.19		9,660.00		90,476.19
West Side Park Community Center		4,000,000.00				4,000,000.00
First Tee		4,000,000.00				3,556,525.99
Early Voting Reimbursement		2,589,442.50		443,474.01		589,442.50
WFNJ - Work Activities Program		8,097,518.00		2,000,000.00		5,764,766.62
Workforce Innovation Opportunity Act Youth		1,022,024.00		2,332,751.38		817,210.36
Workforce Innovation and Opportunity Act Adult and Dislocated Worker		2,122,620.00		204,813.64		1,726,803.83
Workforce Learning Link Program		69,000.00		395,816.17		12,588.80
Support Assistance for Individuals and Families		656,607.00		12,588.80		56,411.20
Special Child and Early Intervention		2,341,547.00		85,398.95		571,208.05
Municipal Alliance Grant		343,414.00		1,028,499.42		1,313,047.58
Fighting Opioid Crisis of Our Residents		263,960.00		21,509.67		321,904.33
SFY21 Body-Worn Camera Grant Program		603,248.00		6,354.91		257,605.09
						603,248.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A 20
Sheet #23

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Transferred from</u> <u>2021 Budget</u> <u>Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2021: (Continued)</i>						
2018 Vote By Mail Program		59,624.09				59,624.09
Comprehensive County Funding Allocation		1,565,806.00		1,367.50		1,564,438.50
New Jersey Local Efficiency Achievement Program (L.E.A.P)		250,000.00				250,000.00
Continuum of Care Homeless Assistance Program		333,142.00		132,635.26		200,506.74
Continuum of Care Program - Almost Home III		324,586.00		102,318.01		222,267.99
Essex County Annual Transportation Program		9,801,233.00				9,801,233.00
2020 COPS Hiring Grant Program		1,875,000.00				1,875,000.00
Continuum of Care Coordinated Entry Program		400,000.00		9,376.77		390,623.23
Community Development Block Grant Fund		100,000.00				100,000.00
New Jersey Division of Children's System of Care Grant		10,000.00				10,000.00
FY 2021 Urban Area Security Initiative Grant Program		307,000.00				307,000.00
JARC Night Owl/Fairfield/West Essex and Rt. 10		663,887.00				663,887.00
Code Blue Support Funding Availability		545,000.00				545,000.00
Total	\$ 113,860,596.52	\$ 187,782,852.84	\$ 54,118,544.76	\$ 155,346,279.79	\$ 2,233,334.00	\$ 198,182,380.33
<u>Reference</u>	<u>A</u>	<u>Sheet #24</u>	<u>Sheet #24</u>	<u>Sheet #24</u>	<u>A-18</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-20
Sheet #24

	<u>Ref.</u>	<u>Transferred from 2021 Budget Appropriations</u>	<u>Adjustments</u>	<u>Expended</u>	<u>Cancelled</u>
Federal and State Grants	A-3	\$187,628,404.84	\$	\$	
Essex County Matching Funds	A-4	154,448.00			
Cash Disbursed	A-4			155,346,279.79	
Federal and State Grants	A-18				2,233,334.00
Receivable	A-19		54,118,544.76		
Encumbrances Payable					
	Sheet #23	<u>\$187,782,852.84</u>	<u>\$54,118,544.76</u>	<u>\$155,346,279.79</u>	<u>\$2,233,334.00</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Collections</u>	<u>Applied</u> <u>to Grants</u> <u>Receivable</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Respite Care - Program Income	\$ 20,286.50	\$ 23,559.63	\$ 20,286.00	\$ 23,560.13
Emergency Management Performance	55,000.00			55,000.00
Senior Initiatives/Care Coordinating, Program Income	73,940.24	73,630.00	73,940.00	73,630.24
Domestic Violence	774.00	1,200.00	175.00	1,799.00
New Jersey Shares Program	2,800.00	40.00	180.00	2,660.00
New Jersey Division of Cultural Arts	99,869.00			99,869.00
New Jersey Department of Law and Public Safety	34,384.00			34,384.00
New Jersey Historical Commission - Parks	19,703.00			19,703.00
Division of Highway Traffic Safety - Sheriff	12,320.00			12,320.00
Division of Highway Traffic Safety - Sheriff	8,140.00			8,140.00
Division of Highway Traffic Safety - Sheriff	17,380.00			17,380.00
Division of Highway Traffic Safety - Sheriff	38,500.00			38,500.00
Division of Highway Traffic Safety - Sheriff - 2021		13,560.00		13,560.00
Division of Highway Traffic Safety - Sheriff - 2021		32,880.00		32,880.00
Division of Highway Traffic Safety - Sheriff - 2021		41,520.00		41,520.00
Affordable Housing Alliance of NJ	1,146.00	529.00	1,056.00	619.00
New Jersey Division of Cultural Arts	12,483.00			12,483.00
New Jersey Division of Cultural Arts	12,484.00			12,484.00
DVAC	5,233.50			5,233.50
General Education Development Program Income	302.60	1,816.45	1,824.00	295.05
SCDRTAP - Special Transportation Program Income	63,794.42		63,794.05	0.37
FFY 16 FEMA - 2021		4,682.98		4,682.98
SSP Technology Support (NJIT) - 2021		5,825.40		5,825.40
New Jersey Division of Cultural Arts	12,484.00			12,484.00
Body Armor Replace/Prosecutor	1.31			1.31
Body Armor Replace/Correction	0.59			0.59
Body Armor Replace/Youth Service	1.19			1.19
Body Armor Replace/Sheriff	1.01			1.01
Children's Inter(CIACC) Assistance Program	3,776.00			3,776.00
Subregional Transportation NJIT 2021		29,744.26		29,744.26
Aging Service State Reimbursement	58,000.00			58,000.00
HAVA Election Security Grant	3,955,963.34		3,907,053.34	48,910.00
SFY 2021 Employee Wellness Plan		10,000.00		10,000.00
Clean Communities Grant	0.47			0.47
Homeland Security FY 17	0.97			0.97
COVID and Relief CARES Act	0.30			0.30
Strengthening Local Public Health	0.38			0.38
Public Assistance Grant	154,870.62			154,870.62
	<u>\$4,663,640.44</u>	<u>\$238,987.72</u>	<u>\$4,068,308.39</u>	<u>\$834,319.77</u>

Reference

A

A-4

A-18

A

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS

B-1

	<u>Ref.</u>	<u>Pension Trust Fund</u>	<u>Other Trust Fund</u>
Balance December 31, 2020	B	\$ 1,315,742.62	\$ 51,446,781.12
Increased by:			
Grants Receivable:			
Community Development Programs	B-3		\$ 4,448,148.72
Taxes Receivable	B-4		14,240,974.56
Other Accounts Receivable	B-5		486,111.44
Interfunds Receivable	B-6		3,665.44
Interfunds Payable	B-7	2,000,000.00	
Payroll Deductions Payable	B-8		144,668,792.24
Sales Tax Payable	B-9		45,769.63
Performance Bonds	B-13		955,945.69
Employees' Retirement System	B-14	74,437.02	
Community Development Programs	B-15		310,373.19
State Unemployment Insurance Fund	B-16		582,702.74
Workers' Compensation Claims Fund	B-17		4,067,310.19
Dedicated Funds:			
Constitutional Offices	B-18		584,784.91
Law Enforcement Trust Funds	B-19		11,543,443.05
Federal Equitable Sharing Program	B-20		146,694.93
Parks, Recreational and Cultural			
Affairs Programs	B-21		1,738,084.16
Open Space Trust Fund	B-22		30,352.32
Other Trust Funds	B-23		17,474,943.34
		<u>2,074,437.02</u>	<u>201,328,096.55</u>
		3,390,179.64	252,774,877.67
Decreased by:			
Disbursements per Schedule	B-2	<u>1,846,850.86</u>	<u>189,986,604.48</u>
Balance December 31, 2021	B	<u>\$ 1,543,328.78</u>	<u>\$ 62,788,273.19</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	<u>Ref.</u>	<u>Pension Trust Fund</u>	<u>Other Trust Fund</u>
Other Accounts Receivable	B-5	\$	\$ 475,109.16
Interfunds Receivable	B-6		1,257.35
Payroll Deductions Payable	B-8		144,524,025.99
Sales Tax Payable	B-9		44,503.04
Performance Bonds	B-13		534,717.00
Employees' Retirement System	B-14	1,846,850.86	
Community Development Programs	B-15		4,627,859.98
State Unemployment Insurance Fund	B-16		180,288.47
Workers' Compensation Claims Fund	B-17		3,967,818.12
Dedicated Funds - Constitutional Offices	B-18		491,568.12
Law Enforcement Trust Funds	B-19		10,339,090.45
Federal Equitable Sharing Program	B-20		39,996.00
Parks, Recreational and Cultural Affairs Programs	B-21		1,422,741.16
Open Space Trust Fund	B-22		9,099,355.14
Other Trust Funds	B-23		14,238,274.50
	B-1	<u>\$ 1,846,850.86</u>	<u>\$ 189,986,604.48</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-3

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Grants</u> <u>Awarded</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Operating Programs:				
Community Development Programs	\$ 1,187,696.88	\$ 5,005,972.00	\$ 3,888,797.90	\$ 2,304,870.98
Recovery Programs	473,506.24			473,506.24
Emergency Shelter Programs	1,231,576.07	466,551.00	431,840.08	1,266,286.99
Home Programs	4,874,992.70	1,249,089.00	127,510.74	5,996,570.96
CARES Act:				
CDBG	3,218,062.00			3,218,062.00
ESG - Homeless Prevention 1	1,574,441.00			1,574,441.00
ESG - Homeless Prevention 2	2,974,183.00			2,974,183.00
American Recovery and Reinvestment Act:				
Homeless Prevention and Rapid Re-Housing Program	223,399.96			223,399.96
Owner-Occupied Rehabilitation Program	<u>6,935,644.17</u>	<u>576,888.00</u>		<u>7,512,532.17</u>
	<u>\$22,693,502.02</u>	<u>\$ 7,298,500.00</u>	<u>\$ 4,448,148.72</u>	<u>\$25,543,853.30</u>
<u>Reference</u>	<u>B</u>	<u>B-15</u>	<u>B-1</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-4

	Balance Dec. 31, 2020	2021 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2021
Township of Belleville	\$ 773.65	\$ 497,631.02	\$ 738.08	\$ 498,404.67	\$ 738.08
Township of Bloomfield	271.68	796,509.85	3,468.56	796,781.53	3,468.56
Borough of Caldwell	1,580.26	188,231.11	262.07	189,811.37	262.07
Township of Cedar Grove	523.74	366,181.14	666.57	366,704.88	666.57
City of East Orange	1,237.34	527,152.50	5,011.70	528,389.84	5,011.70
Borough of Essex Fells	31.80	120,200.08	187.57	120,231.88	187.57
Township of Fairfield	981.97	554,022.25	2,194.46	555,004.22	2,194.46
Borough of Glen Ridge	1,103.38	288,960.54	619.95	290,063.92	619.95
Township of Irvington	1,922.41	336,428.07	1,388.35	338,350.48	1,388.35
Township of Livingston	5,220.06	1,305,770.78	25,309.12	1,310,990.84	25,309.12
Township of Maplewood	1,456.77	647,570.77	1,310.11	649,027.54	1,310.11
Township of Millburn	5,832.90	1,489,659.93	12,689.89	1,495,492.83	12,689.89
Township of Montclair	3,378.59	1,219,078.55	3,425.68	1,222,457.14	3,425.68
City of Newark	15,765.96	2,202,104.42	13,104.29	2,217,870.38	13,104.29
Borough of North Caldwell	2,748.40	279,678.36	2,607.52	282,426.76	2,607.52
Township of Nutley	1,676.92	639,903.80	1,144.57	641,580.72	1,144.57
City of Orange Township	3,122.64	213,604.31	1,008.92	216,726.95	1,008.92
Borough of Roseland	333.66	263,423.93	345.30	263,757.59	345.30
Township of South Orange Village	560.47	471,670.77	317.47	472,231.24	317.47
Township of Verona	476.11	391,647.53	805.78	392,123.64	805.78
Township of West Caldwell	1,831.83	382,089.74	711.71	383,921.57	711.71
Township of West Orange	1,661.55	1,006,963.02	413.10	1,008,624.57	413.10
	<u>\$ 52,492.09</u>	<u>\$ 14,188,482.47</u>	<u>\$ 77,730.77</u>	<u>\$ 14,240,974.56</u>	<u>\$ 77,730.77</u>
Reference	B	B-22	B-22	B-1	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-5

	Ref.	Pension Trust Fund	Other Trust Fund					Utilities Authority	Restitution Fees	Dedicated Funds
			Total	Union Dues	Performance Bond Escrow	Internal Revenue Service				
Balance December 31, 2020	B	\$6,531.20	\$ 498,420.58	\$ 761.50	\$ -	\$17,289.66		\$ 468,325.97	\$ 4,965.91	\$ 7,077.54
Increased by:										
Refund/Overpayment	B-2		1,155.58		300.00	855.58				
Payroll Advances	B-2		473,679.77					473,679.77		273.81
Board of Taxation	B-2		273.81							
		<u>6,531.20</u>	<u>973,529.74</u>	<u>761.50</u>	<u>300.00</u>	<u>18,145.24</u>		<u>942,005.74</u>	<u>4,965.91</u>	<u>7,351.35</u>
Decreased by:										
Cash Collections	B-1		486,111.44	761.50		17,023.97		468,325.97		
Balance December 31, 2021	B	<u>\$6,531.20</u>	<u>\$ 487,418.30</u>	<u>\$ -</u>	<u>\$300.00</u>	<u>\$ 1,121.27</u>		<u>\$ 473,679.77</u>	<u>\$ 4,965.91</u>	<u>\$ 7,351.35</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS RECEIVABLE

B-6

	<u>Ref.</u>	<u>Pension Trust Fund Current Fund</u>	<u>Other Trust Fund Current Fund</u>
Balance December 31, 2020	B	\$	\$ 1,281.71
Increased by:			
Advances	B-2		1,257.35
Budget Appropriation	B-14	2,000,000.00	
Insurance Proceeds	B-23		410,456.55
		<u>2,000,000.00</u>	<u>411,713.90</u>
		2,000,000.00	412,995.61
Decreased by:			
Settlements	B-1	<u>2,000,000.00</u>	<u>3,665.44</u>
Balance December 31, 2021	B	<u>\$ -</u>	<u>\$ 409,330.17</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS PAYABLE

B-7

	<u>Ref.</u>	<u>Pension Trust Fund Current Fund</u>
Balance December 31, 2020	B	<u>\$12,604.53</u>
Balance December 31, 2021	B	<u><u>\$12,604.53</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-8

	<u>Ref.</u>	<u>Other Trust Fund</u>
Balance December 31, 2020	B	\$ 4,448,415.60
Increased by:		
Payroll Deductions	B-1	144,668,792.24
Decreased by:		
Payments	B-2	144,524,025.99
Balance December 31, 2021	B	\$ 4,593,181.85
 <u>Analysis of Balance</u>		
Pension		\$ 4,421,387.25
Garnishments		4,989.34
Section 125		103,292.47
Insurances		106.19
Other		63,406.60
		\$ 4,593,181.85

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SALES TAX PAYABLE

B-9

	<u>Ref.</u>	<u>Other Trust Fund</u>
Increased by:		
Collections	B-1	\$45,769.63
Decreased by:		
Payments	B-2	<u>44,503.04</u>
Balance December 31, 2021	B	<u>\$ 1,266.59</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-10

	<u>Ref.</u>	
Balance December 31, 2020	B	<u>\$43,243.49</u>
Balance December 31, 2021	B	<u><u>\$43,243.49</u></u>

BID DEPOSITS

B-11

	<u>Ref.</u>	
Balance December 31, 2020	B	<u>\$ 17,728.25</u>
Balance December 31, 2021	B	<u><u>\$ 17,728.25</u></u>

SECURITY DEPOSITS

B-12

	<u>Ref.</u>	
Balance December 31, 2020	B	<u>\$ 22,000.00</u>
Balance December 31, 2021	B	<u><u>\$ 22,000.00</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PERFORMANCE BONDS

B-13

	<u>Ref.</u>		
Balance December 31, 2020	B		\$ 1,997,474.12
Increased by:			
Performance Bond Collections:			
Road Opening Deposits		\$ 955,696.27	
Interest on Deposits		<u>249.42</u>	
	B-1		<u>955,945.69</u>
			2,953,419.81
Decreased by:			
Refunds	B-2		<u>534,717.00</u>
Balance December 31, 2021	B		<u><u>\$2,418,702.81</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-14

	<u>Ref.</u>		
Balance December 31, 2020	B		\$1,309,669.29
Increased by:			
Annuity Collections		\$ 71,727.76	
Reimbursements		<u>2,709.26</u>	
	B-1	74,437.02	
Budget Appropriation	B-6	<u>2,000,000.00</u>	
			<u>2,074,437.02</u>
			3,384,106.31
Decreased by:			
Pension Payments	B-2		<u>1,846,850.86</u>
Balance December 31, 2021	B		<u>\$1,537,255.45</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-15

	Balance Dec. 31, 2020	Increase		Balance Dec. 31, 2021
		Grants	Other	
<u>Operating Programs</u>				
Community Development Programs	\$ 8,463,654.94	\$5,005,972.00	\$	\$ 9,666,473.45
Recovery Program	266,583.28			266,583.28
Emergency Shelter Programs	978,981.22	466,551.00		1,054,013.25
Home Programs	5,415,553.08	1,249,089.00		6,556,529.02
CARES Act:				
CDBG	3,189,562.00			3,189,080.80
ESG - Homeless Prevention 1	1,571,194.64			1,515,750.72
ESG - Homeless Prevention 2	2,974,183.00			2,972,305.88
American Recovery and Reinvestment Act:				
Homeless Prevention and Rapid				
Recovery Re-Housing Program	161,596.42			161,596.42
Owner-Occupied Rehabilitation Program	1,549,116.20	576,888.00		2,035,383.20
<u>Loan Repayment Programs</u>				
Service Agency Improvement Fund	594.00			594.00
General Repayment	179,618.45		10,711.63	190,330.08
Repayment Revolving Fund	623,582.68			623,582.68
Program Income	1,182,844.51		299,661.56	1,305,854.85
	<u>\$26,557,064.42</u>	<u>\$7,298,500.00</u>	<u>\$310,373.19</u>	<u>\$29,538,077.63</u>
Reference	B	B-3	B-1	B
			B-2	

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR STATE UNEMPLOYMENT INSURANCE FUND

B-16

	<u>Ref.</u>	
Balance December 31, 2020	B	\$3,235,009.59
Increased by:		
Payroll Deductions		\$ 577,272.91
Interest on Investments		<u>5,429.83</u>
	B-1	<u>582,702.74</u>
		3,817,712.33
Decreased by:		
Payments	B-2	<u>180,288.47</u>
Balance December 31, 2021	B	<u><u>\$3,637,423.86</u></u>

RESERVE FOR WORKERS' COMPENSATION CLAIMS FUND

B-17

	<u>Ref.</u>	
Balance December 31, 2020	B	\$ 145,163.20
Increased by:		
Budget Appropriations:		
2021		\$2,991,082.46
2020		<u>84,000.00</u>
		3,075,082.46
Refunds, Subrogations and Recoveries		<u>992,227.73</u>
	B-1	<u>4,067,310.19</u>
		4,212,473.39
Decreased by:		
Claims		3,906,568.12
Management Fees		<u>61,250.00</u>
	B-2	<u>3,967,818.12</u>
Balance December 31, 2021	B	<u><u>\$ 244,655.27</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-18

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Board of Taxation	\$ 423,941.58	\$ 135,903.91	\$ 221,002.12	\$ 338,843.37
Register of Deeds and Mortgages	461,280.68	275,301.00	185,020.67	551,561.01
County Clerk	86,220.63	17,486.00	4,066.80	99,639.83
Surrogate's Court	213,554.13	43,094.00	81,478.53	175,169.60
Compensated Absences	<u> </u>	<u>113,000.00</u>	<u> </u>	<u>113,000.00</u>
	<u><u>\$1,184,997.02</u></u>	<u><u>\$584,784.91</u></u>	<u><u>\$491,568.12</u></u>	<u><u>\$1,278,213.81</u></u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-19

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Seized Asset Funds	\$ 8,859,646.97	\$ 1,906,082.97	\$ 3,689,832.07	\$ 7,075,897.87
Prosecutor's Office	646,779.09	5,896,202.72	5,576,934.50	966,047.31
Metro North Task Force	37,729.17			37,729.17
Sheriff's Office	140,850.56	19,908.39		160,758.95
Sheriff Modernization	97,741.26	30,459.70	7,000.00	121,200.96
Sheriff Outside Employment	113,327.54	1,300,346.17	1,074,880.78	338,792.93
County Corrections	0.26			0.26
Special Appropriation to the Prosecutor FY2020	<u> </u>	<u>2,400,000.00</u>	<u> </u>	<u>2,400,000.00</u>
	<u>\$ 9,896,074.85</u>	<u>\$ 11,552,999.95</u>	<u>\$ 10,348,647.35</u>	<u>\$ 11,100,427.45</u>
<u>Reference</u>	<u>B</u>	<u>Below</u>	<u>Below</u>	<u>B</u>
	<u>Ref.</u>			
Collections	B-1	\$ 11,543,443.05	\$	
Expenditures	B-2		10,339,090.45	
Transfers	Contra	<u>9,556.90</u>	<u>9,556.90</u>	
	Above	<u>\$ 11,552,999.95</u>	<u>\$ 10,348,647.35</u>	

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-20

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Prosecutor's Office:				
Department of Treasury	\$ 38,132.41	\$118,126.24	\$	\$156,258.65
Department of Justice	<u>74,596.78</u>	<u>11,297.69</u>		<u>85,894.47</u>
	<u>112,729.19</u>	<u>129,423.93</u>		<u>242,153.12</u>
Sheriff's Office:				
Department of Treasury	75,171.38			75,171.38
Department of Justice	<u>332,376.36</u>	<u>17,271.00</u>	<u>39,996.00</u>	<u>309,651.36</u>
	<u>407,547.74</u>	<u>17,271.00</u>	<u>39,996.00</u>	<u>384,822.74</u>
	<u>\$520,276.93</u>	<u>\$146,694.93</u>	<u>\$39,996.00</u>	<u>\$626,975.86</u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL
AND CULTURAL AFFAIRS PROGRAMS

B-21

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Highlawn Pavilion - Improvement at Eagle Rock Reservation	\$ 261,276.08	\$ 100,800.00	\$ 245,029.73	\$ 117,046.35
Cultural Affairs	41,924.48	33,700.00	12,616.50	63,007.98
Recreation Programs	53,959.71	15,835.00	55,750.00	14,044.71
Turtle Back Zoo - Gifts and Donations	4,182.32	1,147.44		5,329.76
Parks Maintenance	21,757.65			21,757.65
Security Deposits - Riker Hill Rentals	30,627.59	1,060.50		31,688.09
Parks - Golf Beautification	150,934.07	174,106.50	281,376.95	43,663.62
Zoo Enhancement	2,740.07			2,740.07
South Mountain Recreation Center Beautification	33,133.12	15,500.00		48,633.12
South Mountain Recreation Center Enhancement	<u>1,588,038.06</u>	<u>1,395,934.72</u>	<u>827,967.98</u>	<u>2,156,004.80</u>
	<u>\$ 2,188,573.15</u>	<u>\$ 1,738,084.16</u>	<u>\$ 1,422,741.16</u>	<u>\$ 2,503,916.15</u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-22

	<u>Ref.</u>			
Balance December 31, 2020	B			\$ 15,543,602.46
Increased by:				
Interest Earned on Deposits	B-1		\$ 30,352.32	
2021 Tax Levy	B-4	\$ 14,188,482.47		
Added and Omitted Taxes per				
Chapter 397, P.L. 1941	B-4	<u>77,730.77</u>		
			<u>14,266,213.24</u>	
				<u>14,296,565.56</u>
				29,840,168.02
Decreased by:				
Expenditures:				
Cash Disbursed	B-2			<u>9,099,355.14</u>
Balance December 31, 2021	B			<u><u>\$ 20,740,812.88</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-23

	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Intoxicated Driver's Resource Center	\$ 290,763.83	\$ 151,205.85	\$ 250,995.78	\$ 190,973.90
Environmental Quality and Enforcement Fund	92,824.83	93,595.42	150,812.24	35,608.01
Weights and Measures	74,266.81	30,331.00	50,000.00	54,597.81
Prisoners' Benefit Funds	1,124,290.10	3,880,518.44	4,088,121.34	916,687.20
Office of the Handicapped	9.37			9.37
Patients' Welfare Fund - Hospital Center	2,288.98			2,288.98
Essex County Youth Services	140.21			140.21
Economic Development, Training and Employment	1,141.91			1,141.91
Auto Theft Penalties	40,663.94	7,680.21		48,344.15
Drunk Driving Enforcement Fund	10,037.23		10,037.23	
Snow Removal Trust Fund	5,767,084.78	3,416,054.00	1,984,961.86	7,198,176.92
Mosquito Control	442,082.73	268,607.00		710,689.73
E-Filing Fee Trust Fund	716.33			716.33
Homeless Fund	814,382.26	293,328.00	248,687.93	859,022.33
Settlements of Suits	162,095.87	354,000.00	123,000.00	393,095.87
Insurance Settlement	70,065.26		47,736.81	22,328.45
Vaccine Insurance Proceeds		9,390,079.97	7,283,921.31	2,106,158.66
	<u>\$8,892,854.44</u>	<u>\$17,885,399.89</u>	<u>\$14,238,274.50</u>	<u>\$ 12,539,979.83</u>
<u>Reference</u>	<u>B</u>	<u>Below</u>	<u>Below</u>	<u>B</u>
<u>Ref.</u>				
Collections		\$17,474,943.34	\$	
Expenditures	B-1		14,238,274.50	
Interfunds	B-2	410,456.55		
	B-6			
Above		<u>\$17,885,399.89</u>	<u>\$14,238,274.50</u>	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	<u>Ref.</u>		
Balance December 31, 2020	C		\$ 97,664,670.36
Increased by Receipts:			
Fund Balance	C-1	\$ 4,012,646.00	
Loans Receivable	C-5	222,114.11	
Fees Receivable	C-6	65,656.00	
Capital Improvement Fund	C-11	1,000,000.00	
Reserve for Improvements	C-12	56,096.75	
Bond Anticipation Notes	C-14	14,030,000.00	
Serial Bonds	C-17	<u>86,390,000.00</u>	
			<u>105,776,512.86</u>
			203,441,183.22
Decreased by Disbursements:			
Fund Balance - Anticipated as Revenue	C-1	6,000,000.00	
Improvement Authorizations	C-9	52,312,030.39	
Bond Anticipation Notes	C-14	<u>31,460,000.00</u>	
			<u>89,772,030.39</u>
Balance December 31, 2021	C		<u>\$ 113,669,152.83</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2021

C-3

	<u>Balance per Statements</u>	<u>Adjustments</u>	<u>Outstanding Checks</u>	<u>Book Balance</u>
Balance per Statements:				
Connect One Bank:				
Account #902003375	\$ 45,568,892.67	\$ (0.60)	\$	\$ 45,568,892.07
New York Community Bank:				
Account #562065902	10,075.47	(75.47)		10,000.00
Investors Bank:				
Account #2658	10,541.47	(127.72)		10,413.75
PNC Bank:				
Account #81-0110-5991	56,287,565.40	49.67		56,287,615.07
Santander Bank:				
Account #1066027218	35,076.04	(50.04)		35,026.00
TD Bank:				
Account #37678922	<u>11,953,262.93</u>	<u>(226.07)</u>	<u>195,830.92</u>	<u>11,757,205.94</u>
	<u>\$113,865,413.98</u>	<u>\$(430.23)</u>	<u>\$ 195,830.92</u>	<u>\$113,669,152.83</u>

Reference

C-2

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #1

	Ordinance Number	Balance Dec. 31, 2020	Receipts		Disbursements		Transfers		Balance Dec. 31, 2021
			Serial Bonds	Bond Anticipation Notes	Improvement Authorizations	Other	From	To	
Fund Balance		\$ 8,257,280.44	\$	\$	\$	\$6,000,000.00	\$	\$	\$ 6,269,926.44
Capital Improvement Fund		2,039,039.08					720,000.00		2,319,039.08
Loans Receivable									
Reserve for Improvements		616,243.91					222,114.11		
Capital Lease Program: Appropriated		14,098.01					323,346.94		348,993.72
Encumbrances Payable									
Improvement Authorizations									
Improvements at Various Golf Courses	07-34/08-04/09-04 10-05/11-04/12-04	(52,002.98)						21,302,480.39	21,302,480.39
Multi-Purpose: b. Hazardous Material and Chemical Control Program	10-02	5,000.00							13,653.02
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements d. Highway Safety Program	10-03	147.20 60.51 5,184.87							5,000.00
Multi-Purpose: a. Improvements to Various County Buildings b. Hazardous Material and Chemical Control Program	11-01	5,954.31 121.86			5,954.31 (0.94)				147.20 60.51 5,184.87
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements c. Highway Rehabilitation Program d. Highway Safety Program	11-02	180.45 661.39 298.25 70,030.28			180.45 660.75 298.12				0.64 0.13 70,030.28
Improvement of the Essex County College	11-09	459,636.43			3,660.00				455,976.43
Improvement of the Essex County College	11-13	231,769.12							231,769.12
Multi-Purpose: a. Improvements to Various County Buildings b. Hazardous Material and Chemical Control Program	12-01	149,549.02 370.97			149,547.00				2.02 370.97

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-4
Sheet #2

ANALYSIS OF CASH AND INVESTMENTS

Ordinance Number	Balance Dec. 31, 2020	Receipts		Disbursements			Balance Dec. 31, 2021
		Serial Bonds	Bond Anticipation Notes	Other	Improvement Authorizations	Miscellaneous	
Improvement Authorizations							
12-02	\$ 16,937.37 33.12 0.64 2.13	\$	\$	\$	\$ 16,900.00	\$	\$
Multi-Purpose:							
a. Improvements to Bridges, Culverts and Storm Drainage							37.37
b. Traffic Signal and Sign Improvements							33.12
c. Highway Rehabilitation Program							0.64
d. Highway Safety Program							2.13
Various Capital Equipment							
12-08	62,100.77				23,977.34		38,123.43
Improvement of the Essex County College							
12-13	194,456.44						194,456.44
Various Capital Improvements:							
a. General Improvements to Various Park Facilities	117.49						117.49
b. Improvements to Bridges, Culverts and Storm Drainage	5,137.56				5,137.26		0.30
c. Hazardous Material and Chemical Control Program	15,341.98				15,341.34		0.64
Traffic, Operational and Roadway Improvements							
13-18	0.90						0.90
Various Capital Improvements:							
a. General Improvements to Various Park Facilities	6.66				(0.31)		6.97
c. Hazardous Material and Chemical Control Program	33,969.80				33,969.80		
Improvements to Essex County College							
14-03	1,956,487.71						1,956,487.71
Construction of Parking Garage at South Mountain Recreation Complex							
14-07	96,642.48				5,163.62		91,478.86
Improvements to Essex County College							
14-11	1,839,041.76				1,339,041.76		500,000.00
Various Capital Improvements:							
a. General Improvements to Various Park Facilities	315.71						315.71
b. Improvements to Bridges, Culverts and Storm Drainage	51,530.44				51,529.68		0.76
c. Hazardous Material and Chemical Control Program	37,677.40				37,676.95		0.45
Various Capital Improvements:							
c. Design and Engineering for Various County Buildings	20.15						20.15

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #3

Ordinance Number	Balance Dec. 31, 2020	Receipts		Serial Bonds	Bond Anticipation Notes	Other	Disbursements			Balance Dec. 31, 2021
							Improvement Authorizations	Miscellaneous	Transfers FromTo	
<u>Improvement Authorizations</u>										
15-16	\$ 21,395.63	\$	\$				\$	\$ 8,726.24	\$	\$ 12,669.39
Acquisition of Various Capital Equipment										
16-02										
Various Capital Improvements:										
a. Improvements to Bridges, Culverts and Storm Drainage	52,853.95									0.20
b. Hazardous Material and Chemical Control Program	161,249.99							65,302.00		0.55
Various Capital Improvements:										
b. Various County Building Improvements	54,080.66							54,000.00		80.66
16-13	2,200,000.00							253,087.26		1,946,912.74
Essex County College Improvements										
16-18	4,018.89									4,018.89
Acquisition of Various Capital Equipment										
16-24	56,657.53									56,657.53
Improvements to Turtle Back Zoo										
17-01										
Various Capital Improvements:										
a. Park Rehabilitation Program	41,750.10							41,750.10		0.39
b. Various County Building Improvements	776,958.36							451,716.65		
c. Improvements to Bridges, Culverts and Storm Drainage	44,536.36							44,536.36		
17-06	1,436,307.21							421,924.63		1,014,382.58
Essex County College Improvements										
17-08	269,323.81							259,609.73		9,714.08
Acquisition of Various Capital Equipment										
18-01										
Various Capital Improvements:										
a. Park Rehabilitation Program	556,758.80							302,409.40		0.35
b. Improvements to Bridges, Culverts and Storm Drainage	244,259.66							3,606.72		(0.87)
c. Various County Building Improvements	271,265.83							32,445.65		3.64
18-07										
Essex County College Improvements:										
Facilities Master Plan	11,000.00									11,000.00
18-08	3,165,623.87							106,500.09		3,059,123.78
Essex County College Improvements										
18-09	97,654.68							53,603.31		44,051.37
Sport Vehicles and Vans for Essex County College										
18-13	15,541.43							15,540.30		1.13
Construction of the Hall of Records Office Complex and Parking Deck										
18-16	6,411,579.72							1,054,627.05		1,420,382.56
Hall of Records Office Complex Improvements										

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-4
Sheet #4

ANALYSIS OF CASH AND INVESTMENTS

Ordinance Number	Balance Dec. 31, 2020	Serial Bonds	Receipts		Disbursements	Transfers		Balance Dec. 31, 2021
			Bond Anticipation Notes	Other	Improvement Authorizations	From	To	
<u>Improvement Authorizations</u>								
19-01 Acquisition of Various Capital Equipment	\$ 459,113.63	\$	\$	\$	\$ 6,153.84	\$ 93,115.85	\$	\$ 359,843.94
19-02 Various Capital Improvements: a. Park Rehabilitation Program b. Improvements to Bridges, Culverts and Storm Drainage, Traffic Signals and Sign Improvements, Highway Rehabilitation Program and Highway Safety Program c. Various County Building Improvements	574,527.84 754,815.37 881,450.54				550,353.24 473,228.23 280,272.66	24,174.00 281,366.39 378,770.56		- 220.75 212,407.32
19-03 Essex County College Improvements	7,165,634.98				67,155.58			7,098,479.40
19-04 New Dutch Lane Bridge Replacement Program	(109,504.11)					12,227.19	222,114.11	100,362.81
19-19 Construction of Riverbank Park	31,272.53							31,272.53
20-01 Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	1,891,717.95 3,934,770.57 3,149,488.82				1,585,073.31 1,843,324.49 499,906.89	199,288.41 1,835,975.27 688,904.62		107,356.23 255,470.81 1,980,677.31
20-02 Hall of Records Complex Improvements	31,922,451.59				17,896,019.33	6,051,550.05		7,974,882.21
20-03 Capital Equipment and Capital Improvements	8,400,000.00					7,800,000.00		600,000.00
20-07 Dougal Place Bridge Replacement Project	130,000.00							130,000.00
20-08 Acquisition of Buses for Senior Services Transportation	750,000.00				740,570.00			9,430.00
20-09 Various Capital Equipment	1,660,000.00					1,321,200.00		338,800.00
20-10 Various Capital Improvements - Essex		3,600,000.00			372,436.15			3,227,563.85
20-12 Essex County Vocational School - Newark Tech Campus Improvements		45,000,000.00			12,250,000.00			32,750,000.00
20-13 Essex County College Improvements		1,000,000.00			240,049.75			759,950.25
20-17 Capital Improvements	4,062,670.54				3,131,132.20	199,990.36		731,547.98

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #5

Ordinance Number	Balance Dec. 31, 2020	Receipts			Disbursements			Transfers		Balance
		Serial Bonds	Bond Anticipation Notes	Other	Improvement Authorizations	Miscellaneous	From	To		
21-01 Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	\$	\$	\$ 1,870,000.00 3,942,500.00 8,217,500.00	\$	\$ 1,732,023.09 982,449.28 492,826.16	\$	\$ 217,976.91 1,616,067.39 5,331,868.00	\$ 80,000.00 207,500.00 432,500.00	\$	1,551,483.33 2,825,305.84
			5,330,000.00							5,330,000.00
						1,116,785.36		786,074.64	7,800,000.00	
21-02										
21-06										
Various Improvements to County Facilities										
Reference	C	C-17	C-14	Sheet #5	C-10	C-2	Contra	Contra		C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS RECEIVABLE

C-5

	<u>Ordinance Number</u>	<u>Loans Issued</u>	<u>Collections</u>
New Jersey Environmental Infrastructure Trust	19-04	<u>\$ 222,114.11</u>	<u>\$ 222,114.11</u>
	<u>Reference</u>	<u>C-15</u>	<u>C-2</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FEES RECEIVABLE

C-6

	Balance <u>Dec. 31, 2020</u>	<u>Collections</u>	Balance <u>Dec. 31, 2021</u>
Weequahic Golf Course	<u>\$109,336.00</u>	<u>\$ 65,656.00</u>	<u>\$ 43,680.00</u>
<u>Reference</u>	<u>C</u>	<u>C-2</u>	<u>C</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-7

	<u>Ref.</u>		
Balance December 31, 2020	C		\$ 632,004,515.10
Increased by:			
Serial Bonds Issued		\$ 86,390,000.00	
Loan Issued		<u>222,114.11</u>	
	C-8		<u>86,612,114.11</u>
			<u>718,616,629.21</u>
Decreased by:			
Redemptions:			
Loans Payable	C-15	1,555,594.54	
Refunding Bonds	C-16	12,880,000.00	
Serial Bonds	C-17	<u>18,490,000.00</u>	
			<u>32,925,594.54</u>
Balance December 31, 2021	C		<u><u>\$ 685,691,034.67</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-8

Ordinance Number	Improvement Description	Bond Life (Years)	Balance Dec. 31, 2020	2021 Authorizations	Transferred to Deferred Taxation - Funded	Balance Dec. 31, 2021	Analysis of Balance Dec. 31, 2021		
							Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
18-01	Various Capital Improvements: a. Park Rehabilitation Program b. Various County Building Improvements c. Improvements to Bridges, Culverts and Storm Drainage	19.33 15 15	\$ 9,900,000.00 4,520,000.00 2,855,000.00	\$	\$ 9,900,000.00 4,520,000.00 2,855,000.00	\$	\$	\$	\$
19-02	Various Capital Improvements: a. Park Rehabilitation Program b. Improvements to Bridges, Culverts and Storm Drainage, Roadway Improvements and Maintenance, Traffic Signal and Sign Project, Roadway Improvement and Maintenance, Highway Rehabilitation Program, and Highway Safety Improvements c. Various County Building Improvements	15 15.55	4,095,000.00		4,095,000.00				
19-04	New Dutch Lane Bridge Replacement Project	30	607,265.10		222,114.11	385,150.99		121,731.30	263,419.69
20-01	Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	15 15 15	4,165,000.00 4,523,000.00 3,833,000.00			4,165,000.00 4,523,000.00 3,833,000.00	4,165,000.00 4,523,000.00 3,832,000.00		1,000.00
20-07	Dougal Place Bridge Replacement Project	30	2,565,000.00			2,565,000.00			2,565,000.00
20-10	Various Capital Improvements - Essex County College	15	3,600,000.00		3,600,000.00				
20-12	Essex County Vocational School - Newark Tech Campus Improvements	15	60,000,000.00		45,000,000.00	15,000,000.00			15,000,000.00
20-13	Essex County College Improvements	15	1,000,000.00		1,000,000.00				
21-01	Various Capital Improvements	15		14,030,000.00		14,030,000.00	14,030,000.00		
21-02	Essex County College Improvements	15		5,330,000.00	5,330,000.00				
21-11	Essex County College Improvements - Construction of New Branch Campus Building	15		10,000,000.00		10,000,000.00			10,000,000.00
			<u>\$111,753,265.10</u>	<u>\$29,360,000.00</u>	<u>\$86,612,114.11</u>	<u>\$54,501,150.99</u>	<u>\$26,550,000.00</u>	<u>\$121,731.30</u>	<u>\$27,829,419.69</u>
	Reference		C	C-9	C-7	C	C-14	C-4	C-4.18

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-9
Sheet #1

IMPROVEMENT AUTHORIZATIONS

	Number	Ordinance Date	Amount	Balance Dec. 31, 2020		2021 Authorizations	Paid or Charged	Balance Dec. 31, 2021	
				Funded	Unfunded			Funded	Unfunded
Improvements at Various Golf Courses	07-34	01-16-08	\$ 7,000,000.00	\$	\$ 57,333.02	\$	\$	\$	\$ 57,333.02
Multi-Purpose: b. Hazardous Material and Chemical Control Program	10-02	01-27-10	500,000.00	5,000.00				5,000.00	
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements d. Highway Safety Program	10-03	01-27-10	500,000.00 300,000.00 300,000.00	147.20 60.51 5,184.87				147.20 60.51 5,184.87	
Multi-Purpose: a. Improvements to Various County Buildings b. Hazardous Material and Chemical Control	11-01	02-09-11	9,975,000.00	121.86	5,954.31		5,954.31 (0.94)	122.80	
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements c. Highway Rehabilitation Program d. Highway Safety Program	11-02	02-09-11	600,000.00 375,000.00 600,000.00 400,000.00	180.45 661.39 298.25 70,030.28			180.45 660.75 298.12	0.64 0.13 70,030.28	
Improvement of the Essex County College	11-09	07-06-11	1,500,000.00	459,636.43			3,660.00	455,976.43	
Improvement of the Essex County College	11-13	10-26-11	2,500,000.00	231,769.12				231,769.12	
Multi-Purpose: a. Improvements to Various County Buildings b. Hazardous Material and Chemical Control Program	12-01	02-08-12	9,900,000.00 500,000.00	1.98 370.97	149,547.04		149,547.00	2.02 370.97	
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements c. Highway Rehabilitation Program d. Highway Safety Program	12-02	02-08-12	950,000.00 800,000.00 1,800,000.00 450,000.00	37.37 33.12 0.64 2.13	16,900.00		16,900.00	37.37 33.12 0.64 2.13	
Various Capital Equipment	12-08	05-17-12	6,000,000.00	62,100.77			23,977.34	38,123.43	
Improvement of the Essex County College	12-13	12-12-12	1,425,000.00	194,456.44				194,456.44	
Various Park Improvements: a. General Improvements to Various Park Facilities b. Improvements to Bridges, Culverts and Storm Drainage c. Hazardous Material and Chemical Control Program	13-01	02-19-13	5,600,000.00 5,750,000.00 6,900,000.00	117.49 7.80 0.64	5,129.76 15,341.34		5,137.26 15,341.34	117.49 0.30 0.64	
Traffic, Operational and Roadway Improvements	13-18	12-27-13	33,898,952.00	0.90				0.90	
Various Capital Improvements: a. General Improvements to Various Park Facilities c. Hazardous Material and Chemical Control Program	14-01	02-19-14	4,879,095.00 3,000,000.00	6.66	33,969.80		(0.31) 33,969.80	6.97	
Improvements to Essex County College	14-03	04-09-14	2,500,000.00	1,956,487.71				1,956,487.71	
Construction of Parking Garage at South Mountain Recreation Complex	14-07	05-28-14	11,000,000.00	91,478.45	5,164.03		5,163.62	91,478.86	
Improvements to Essex County College	14-11	08-20-14	2,500,000.00	1,839,041.76			1,339,041.76	500,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-9
Sheet #2

IMPROVEMENT AUTHORIZATIONS

Improvement Description	Number	Ordinance Date	Amount	Balance Dec. 31, 2020		2021 Authorizations	Paid or Charged	Balance Dec. 31, 2021	
				Funded	Unfunded			Funded	Unfunded
Various Capital Improvements: a. General Improvements to Various Park Facilities b. Improvements to Bridges, Culverts and Storm Drainage c. Hazardous Material and Chemical Control Program	15-02	02-11-15	\$ 1,650,000.00	\$ 315.71	\$	\$	\$	\$ 315.71	\$
			4,350,000.00	0.76	51,529.68	51,529.68		0.76	
			5,750,000.00	1.16	37,676.24	37,676.95		0.45	
Various Capital Improvements: c. Design and Engineering for Various County Buildings	15-08	06-29-15	1,050,000.00	0.15	20.00			20.15	
Acquisition of Various Capital Equipment	15-16	12-09-15	1,310,000.00	1,180.69	20,214.94	8,726.24		12,669.39	
Various Capital Improvements: a. Improvements to Bridges, Culverts and Storm Drainage b. Hazardous Material and Chemical Control Program	16-02	01-27-16	4,000,000.00	34.49	52,819.46	52,853.75		0.20	
			3,250,000.00	423.57	160,826.42	161,249.44		0.55	
Various Capital Improvements: b. Various County Building Improvements	16-12	04-13-16		80.66	54,000.00	54,000.00		80.66	
Essex County College Improvements	16-13	04-27-16		2,200,000.00		253,087.26		1,946,912.74	
Acquisition of Various Capital Equipment	16-18	08-10-16	1,090,000.00	4,018.89				4,018.89	
Improvements to Turtle Back Zoo	16-24	09-07-16	5,446,000.00	56,657.53				56,657.53	
Various Capital Improvements: a. Park Rehabilitation Program b. Various County Building Improvements c. Improvements to Bridges, Culverts and Storm Drainage	17-01	01-18-17	9,250,000.00		41,750.10	41,750.10			
			6,700,000.00	214,909.86	562,046.50	776,957.97		0.39	
			3,600,000.00	161.89	44,374.47	44,536.36			
Essex County College Improvements	17-06	07-19-17	2,500,000.00	1,436,307.21		421,924.63		1,014,382.58	
Acquisition of Various Capital Equipment	17-08	10-18-17	2,500,000.00	173,539.31	95,784.50	259,609.73		9,714.08	
Various Capital Improvements: a. Park Rehabilitation Program b. Improvements to Bridges, Culverts and Storm Drainage c. Various County Building Improvements	18-01	01-17-18	10,400,000.00		151,966.95	556,758.45		0.35	
			4,750,000.00		27,453.99	244,260.53		(0.87)	
			3,000,000.00		15,000.20	271,262.19		3.64	
Redevelopment of Essex County College Facilities Master Plan	18-07	04-28-18	75,000.00	11,000.00				11,000.00	
Essex County College Improvements	18-08	06-21-18	3,700,000.00	3,165,623.87		106,500.09		3,069,123.78	
Sport Utility Vehicles and Vans for Essex County College	18-09	06-21-18	300,000.00	97,654.68		53,603.31		44,051.37	
Construction of the Hall of Records Office Complex and Parking Deck	18-13	06-21-18	4,000,000.00	1.13	15,540.30	15,540.30		1.13	
Hall of Records Office Complex Improvements	18-16	10-17-18	115,000,000.00	3,563,295.57	2,848,284.15	4,991,197.16		1,420,382.56	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-9
Sheet #3

IMPROVEMENT AUTHORIZATIONS

Improvement Description	Number	Ordinance Date	Amount	Balance Dec. 31, 2020		2021 Authorizations	Paid or Charged	Balance Dec. 31, 2021	
				Funded	Unfunded			Funded	Unfunded
Acquisition of Various Capital Equipment	19-01	02-06-19	\$ 2,100,000.00	\$ 459,113.63	\$	\$	\$ 98,269.69	\$ 359,843.94	\$
Multi-Purpose: a. Park Rehabilitation Program b. Improvements to Bridges, Culverts and Storm Drainage, Traffic Signal and Sign Improvements, Highway Rehabilitation Program and Highway Safety Program c. Various County Building Improvements	19-02	02-06-19	4,300,000.00		491,008.92		(1.13) 574,527.24	1.13 0.60	
Essex County College Improvements	19-03	03-07-19	7,200,000.00	7,165,634.98			754,594.62 669,043.22	220.75 212,407.32	
New Dutch Lane Bridge Replacement Project	19-04	02-07-19	2,365,000.00		485,533.80		67,155.58	7,098,479.40	263,419.69
Construction of the Riverbank Park Building	19-19	12-11-19	1,100,000.00	31,272.53			12,227.19	222,114.11	
Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	20-01		4,375,000.00 4,750,000.00 4,025,000.00		876,685.80 3,608,317.08 1,543,836.00		1,784,361.72 3,679,239.76 1,168,811.51	107,356.23 255,470.81 1,960,677.31	1,000.00
Hall of Records Complex Improvements	20-02		65,000,000.00	14,407,698.00	17,514,753.59		23,947,569.38	7,974,882.21	
Capital Equipment and Capital Improvements	20-03		8,400,000.00	8,400,000.00		(7,800,000.00)		600,000.00	2,565,000.00
Dougal Place Bridge Replacement Project	20-07		2,695,000.00	130,000.00				130,000.00	
Acquisition of Buses for Senior Services Transportation	20-08		750,000.00	750,000.00			740,570.00	9,430.00	
Various Capital Equipment	20-09		1,660,000.00	1,660,000.00			1,321,200.00	338,800.00	
Various Capital Improvements - Essex	20-10		3,600,000.00		3,600,000.00		372,436.15	3,227,563.85	
Essex County Vocational School - Newark Tech Campus Improvements	20-12		60,000,000.00		60,000,000.00		12,250,000.00	32,750,000.00	15,000,000.00
Essex County College Improvements	20-13		1,000,000.00		1,000,000.00		240,049.75	759,950.25	
Capital Improvements	20-17		6,000,000.00	3,800,000.00	262,670.54		3,331,122.56	731,547.98	
Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	21-01		1,950,000.00 4,150,000.00 8,650,000.00		1,950,000.00 4,150,000.00 8,650,000.00		1,950,000.00 2,598,516.67 5,824,634.16		1,551,483.33 2,825,305.84
Essex County College Improvements	21-02		5,330,000.00		5,330,000.00			5,330,000.00	
Various Improvements to County Facilities	21-06		7,800,000.00		7,800,000.00		1,902,860.00	5,897,140.00	
Essex County College, West Caldwell (New Branch)	21-11		10,000,000.00		10,000,000.00				10,000,000.00
				\$52,646,161.46	\$74,541,100.87	\$30,080,000.00	\$73,291,163.84	\$79,145,905.43	\$ 32,263,641.88
		Reference		Σ	Σ	Below	Below	Σ	Σ
					Ref.				
		Cash Disbursed			C-2	\$	\$52,312,030.39		
		Deferred Charges to Future Taxation - Unfunded			C-8				
		Transfer to Encumbrances Payable			C-10		20,979,133.45		
		Capital Improvement Fund			C-11	720,000.00			
					Above	\$30,080,000.00	\$73,291,163.84		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ENCUMBRANCES PAYABLE

C-10

Ref.

Increased by:

Transfer from Improvement Authorizations	C-9	\$ 20,979,133.45
Transfer from Reserve for Improvements	C-12	<u>323,346.94</u>

Balance December 31, 2021	C, Below	<u><u>\$ 21,302,480.39</u></u>
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Analysis of Balance

Improvement Authorizations:

Acquisition of Various Capital Equipment	15-16	\$ 8,726.24
Hazardous Material and Chemical Control Program	16-02	65,302.00
Park Rehabilitation Program	17-01	41,750.10
Various County Building Improvements	17-01	451,716.65
Park Rehabilitation Program	18-01	302,409.40
Improvements to Bridges, Culverts and Storm Drainage	18-01	3,606.72
Various County Building Improvements	18-01	32,445.65
Hall of Records Office Complex Improvements	18-16	1,054,627.05
Acquisition of Various Capital Equipment	19-01	93,115.85
Park Rehabilitation Program	19-02	24,174.00
Improvements to Bridges, Culverts and Storm Drainage, Traffic Signal and Sign Improvements, Highway Rehabilitation Program and Highway Safety Program	19-02	281,366.39
Various County Building Improvements	19-02	378,770.56
New Dutch Lane Bridge Replacement Project	19-04	12,227.19
Park Rehabilitation Program	20-01	199,288.41
Highway Rehabilitation Program	20-01	1,835,975.27
Various County Building Improvements	20-01	668,904.62
Hall of Records Complex Improvements	20-02	6,051,550.05
Various Capital Equipment	20-09	1,321,200.00
Capital Improvements	20-17	199,990.36
Park Rehabilitation Program	21-01	217,976.91
Highway Rehabilitation Program	21-01	1,616,067.39
Various County Building Improvements	21-01	5,331,868.00
Various Improvements to County Facilities	21-06	786,074.64

Reserve for Improvements:

Golf Improvements	<u>323,346.94</u>
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Above	<u><u>\$ 21,302,480.39</u></u>
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COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-11

	<u>Ref.</u>	
Balance December 31, 2020	C	\$ 2,039,039.08
Increased by:		
Budget Appropriation:		
Current Fund	C-2	<u>1,000,000.00</u>
		3,039,039.08
Decreased by:		
Appropriated to Finance Improvement		
Authorizations:		
Ordinance #20-01	C-9	<u>720,000.00</u>
Balance December 31, 2021	C	<u><u>\$ 2,319,039.08</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR IMPROVEMENTS

C-12

	<u>Ref.</u>	
Balance December 31, 2020	C	\$616,243.91
Increased by:		
Collections	C-2	<u>56,096.75</u>
		672,340.66
Decreased by:		
Transfer to Encumbrances Payable	C-10	<u>323,346.94</u>
Balance December 31, 2021	C	<u><u>\$348,993.72</u></u>

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
Golf Improvements	<u>150,388.81</u>
	<u><u>\$348,993.72</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-13

	<u>Number</u>	<u>Resolution/Ordinance</u> <u>Date</u>	<u>Amount</u>	<u>Balance</u> <u>Dec. 31, 2020</u> <u>Unencumbered</u>	<u>Balance</u> <u>Dec. 31, 2021</u> <u>Unencumbered</u>
<u>Essex County Improvement Authority</u>					
Capital Equipment Program	96-21	10-09-96	\$ 5,000,000.00	\$ 0.95	\$ 0.95
Capital Equipment Program	98-15	07-09-98	10,800,000.00	1,550.31	1,550.31
Capital Equipment Program	00-14	12-13-00	10,500,000.00	8.40	8.40
Capital Equipment Program	02-15	11-26-02	250,000.00	0.08	0.08
<u>Commerce Bank</u>					
Capital Equipment Program	04-262	03-10-04	4,700,000.00	8.99	8.99
Capital Equipment Program	07-785	11-08-07	8,000,000.00	12,529.28	12,529.28
				<u>\$ 14,098.01</u>	<u>\$ 14,098.01</u>
		<u>Reference</u>		<u>C</u>	<u>C</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-14

Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance Dec. 31, 2020	Issued	Redeemed	Balance Dec. 31, 2021
Various Capital Improvements	18-1	09-11-18	09-04-20	2.00%	\$17,275,000.00	\$	\$17,275,000.00	\$
Various Capital Improvements	19-2	09-09-19	09-04-20	2.00%	14,185,000.00		14,185,000.00	
Various Capital Improvements	20-1	09-04-20	09-04-20 08-31-21	2.00% 1.00%	12,520,000.00	12,520,000.00	12,520,000.00	12,520,000.00
Various Capital Improvements	21-1	08-31-21	08-31-21	1.00%		14,030,000.00		14,030,000.00
					<u>\$43,980,000.00</u>	<u>\$26,550,000.00</u>	<u>\$43,980,000.00</u>	<u>\$26,550,000.00</u>
<u>Reference</u>					<u>C</u>	<u>Below</u>	<u>Below</u>	<u>C</u>
<u>Ref.</u>								
Notes Redeemed							\$31,460,000.00	
Notes Issued						\$	14,030,000.00	
Rollover							12,520,000.00	
Above							<u>\$43,980,000.00</u>	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-15
Sheet #1

LOANS PAYABLE

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Loans Payable</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2021</u>
			<u>Date</u>	<u>Amount</u>					
Department of Environmental Protection - Verona Lake Dam Restoration	7-24-09	\$ 512,650.60	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					
Essex County Improvement Authority	6-03-10	4,275,000.00	7-01-22	285,000.00	2.00%	\$ 230,780.56	\$	\$ 28,817.29	\$ 201,963.27
			7-01-23	285,000.00	*				
			7-01-24	285,000.00	*				
			7-01-25	285,000.00	*	1,425,000.00		285,000.00	1,140,000.00
Department of Environmental Protection - Diamond Mill Pond	7-30-13	446,887.66	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	12,208.63					
			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%	305,999.64		21,777.25	284,222.39

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-15
Sheet #2

LOANS PAYABLE

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable		Interest Rate	Balance Dec. 31, 2020	Increase	Decrease	Balance Dec. 31, 2021
			Date	Dec. 31, 2021 Amount					
Essex County Improvement Authority	6-24-15	\$ 3,500,000.00	6-01-22	\$ 350,000.00	10.00% - (1)				
			6-01-23	350,000.00	10.00% - (1)				
			6-01-24	350,000.00	10.00% - (1)				
			6-01-25	350,000.00	10.00% - (1)				
						\$ 1,750,000.00	\$	\$ 350,000.00	\$ 1,400,000.00
Essex County Improvement Authority	12-15-16	5,185,000.00	6-01-22	870,000.00	10.00% - (1)				
			6-01-23	870,000.00	10.00% - (1)			870,000.00	1,740,000.00
New Jersey Environmental Infrastructure Trust	2020	1,642,743.90		(2)		1,642,734.90	222,114.11		1,864,849.01
						<u>\$ 7,964,515.10</u>	<u>\$ 222,114.11</u>	<u>\$ 1,555,594.54</u>	<u>\$ 6,631,034.67</u>
					Reference	C	C-5	C-7	C

(1) Estimated Interest Rate

(2) Final loan repayment schedule was not received.

* Variable Interest Rate

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-16
Sheet #1

REFUNDING BONDS

Description	Original Issue		Maturities of Bonds Outstanding Dec. 31, 2021		Interest Rate	Balance Dec. 31, 2020	Decrease	Balance Dec. 31, 2021	Funded by	
	Date	Amount	Date	Amount					County Appropriation	State of New Jersey (P.L. 1971, C. 12)
General Obligation Pension Refunding	4-01-03	\$54,665,000.00	04-01-2022	\$ 1,450,000.00	4.75% (1)					
			04-01-2023	1,740,000.00	4.75 (2)					
			04-01-2024	2,060,000.00	4.95 (2)					
			04-01-2025	2,410,000.00	4.95 (2)					
			04-01-2026	2,795,000.00	4.95 (2)					
			04-01-2027	3,215,000.00	4.95 (2)					
			04-01-2028	3,670,000.00	4.95 (2)					
			04-01-2029	4,165,000.00	4.95 (2)					
			04-01-2030	4,710,000.00	4.95 (2)					
			04-01-2031	5,295,000.00	4.95 (2)					
General Improvement Refunding, Series 2014			04-01-2032	5,935,000.00	4.95 (2)					
			04-01-2033	6,625,000.00	4.95 (2)	\$ 46,440,000.00	\$ 2,370,000.00	\$ 44,070,000.00	\$ 44,070,000.00	\$
	5-06-14	16,200,000.00	05-01-2022	2,625,000.00	4.00	5,140,000.00	2,515,000.00	2,625,000.00	2,625,000.00	
General Improvement Refunding, Series 2016A	5-12-16	23,920,000.00	03-01-2022	4,620,000.00	5.00					
			03-01-2023	15,355,000.00	5.00					
			03-01-2024	45,000.00	5.00					
			03-01-2025	45,000.00	4.00	23,920,000.00	3,855,000.00	20,065,000.00	20,065,000.00	
General Obligation Refunding, (Vocational School)	5-12-16	6,900,000.00	03-01-2022	750,000.00	2.00					
			03-01-2022	620,000.00	5.00					
			03-01-2023	240,000.00	5.00					
			03-01-2024	250,000.00	4.00					
General Obligation Refunding, Series 2016C (County College Bonds)			03-01-2025	260,000.00	5.00	3,490,000.00	1,370,000.00	2,120,000.00	2,120,000.00	
	5-12-16	8,140,000.00	03-01-2022	1,480,000.00	5.00					
			03-01-2023	3,310,000.00	5.00					
			03-01-2024	55,000.00	5.00					
			03-01-2025	60,000.00	4.00	6,875,000.00	1,970,000.00	4,905,000.00	4,905,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

Description	Original Issue		Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2020	Decrease	Balance Dec. 31, 2021	Funded by	
	Date	Amount	Date	Amount					County Appropriation	State of New Jersey (P.L. 1971, C.
General Obligation Refunding, Series 2016D (County College Bonds)	5-12-16	\$ 4,010,000.00	03-01-2022	\$ 825,000.00	2.00%					
			03-01-2023	840,000.00	4.00					
			03-01-2024	95,000.00	4.00					
			03-01-2025	100,000.00	3.00	\$ 2,660,000.00	\$ 800,000.00	\$ 1,860,000.00	\$	\$ 1,860,000.00
General Improvement Refunding, Series 2017 (County College Bonds)	12-02-17	34,680,000.00	08-01-2023	2,485,000.00	3.00					
			08-01-2024	3,765,000.00	3.50					
			08-01-2024	11,350,000.00	4.00	34,680,000.00		34,680,000.00	34,680,000.00	
			08-01-2025	17,080,000.00	5.00					
General Obligation Refunding, Series 2017 (County College Bonds)	12-02-17	8,010,000.00	08-01-2023	325,000.00	3.00					
			08-01-2024	1,235,000.00	3.50					
			08-01-2024	3,705,000.00	4.00					
			08-01-2025	2,745,000.00	5.00	8,010,000.00		8,010,000.00	8,010,000.00	
						<u>\$131,215,000.00</u>	<u>\$12,880,000.00</u>	<u>\$118,335,000.00</u>	<u>\$116,475,000.00</u>	<u>\$ 1,860,000.00</u>
						C	C-7	C		

C-16
Sheet #2

Reference

- (1) Mandatory Sinking Fund Requirements on Term Bonds Due April 1, 2023.
- (2) Mandatory Sinking Fund Requirements on Term Bonds Due April 1, 2033.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-17
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2021		Interest Rate	Balance Dec. 31, 2020	Increase	Decrease	Balance Dec. 31, 2021	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County College Bonds, Series 2012A	9-19-12	\$ 1,250,000.00	9-01-2022	\$ 125,000.00	2.125%	\$ 250,000.00		\$ 125,000.00	\$ 125,000.00	\$	\$
County College Bonds, Series 2012B County College Bond Act (P.L. 1971, C.12)	9-19-12	1,250,000.00	9-01-2022	125,000.00	2.125	250,000.00		125,000.00	125,000.00		125,000.00
County Vocational School Bonds, Series 2013A	9-10-13	4,000,000.00	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						
County College Bonds, 2013 Series B	9-10-13	750,000.00	9-01-2022	75,000.00	3.000	2,390,000.00		260,000.00	2,130,000.00	2,130,000.00	
			9-01-2023	75,000.00	3.250	225,000.00		75,000.00	150,000.00	150,000.00	
County College Bonds, 2013 Series C (County)	9-10-13	750,000.00	9-01-2022	75,000.00	3.000	225,000.00		75,000.00	150,000.00		150,000.00
General Improvement Bonds, Series 2014A	9-23-14	20,400,000.00	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	12,615,000.00		1,240,000.00	11,375,000.00	11,375,000.00	
			9-01-2022	130,000.00	2.000						
			9-01-2023	135,000.00	3.000						
County Vocational School Bonds, Series 2014B	9-23-14	2,100,000.00	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	1,300,000.00		125,000.00	1,175,000.00	1,175,000.00	
			9-01-2022	160,000.00	3.000						

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-17
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2020	Increase	Decrease	Balance Dec. 31, 2021	Funded by					
			Date	Amount						County Appropriation	State New Jersey (P.L. 1971, C.12)				
County College Bonds, Series 2014C	9-23-14	\$ 2,500,000.00	9-01-2022	\$ 250,000.00	2.000%	\$ 1,000,000.00	\$	\$ 250,000.00	\$ 750,000.00	\$					
			9-01-2023	250,000.00	3.000										
			9-01-2024	250,000.00	2.250										
County College Bonds, Series 2014D	9-23-14	2,500,000.00	9-01-2022	250,000.00	2.000	1,000,000.00		250,000.00	750,000.00		750,000.00				
			9-01-2023	250,000.00	3.000										
			9-01-2024	250,000.00	2.250										
General Improvement Bonds, Series 2015A	9-17-15	23,560,000.00	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			1,865,000.00		12,150,000.00					
County Vocational School Bonds, Series 2015B	9-17-15	55,000,000.00	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	1,890,000.00	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		1,330,000.00	45,735,000.00		-					
General Improvement Bonds, Series 2016A	9-15-16	24,520,000.00	9-01-2022	1,110,000.00	5.000	47,065,000.00									
			9-01-2023	1,140,000.00	5.000										
			9-01-2024	1,175,000.00	5.000										
			9-01-2025	1,210,000.00	5.000										
			9-01-2026	1,245,000.00	5.000										
			9-01-2027	1,285,000.00	4.000										
			9-01-2028	1,325,000.00	3.000										
			9-01-2029	1,375,000.00	2.125										
			9-01-2030	1,430,000.00	2.250										
			9-01-2031	1,490,000.00	2.560										
			9-01-2032	1,545,000.00	2.610										
			9-01-2033	1,610,000.00	2.660										
			9-01-2034	1,675,000.00	2.710	1,075,000.00		19,355,000.00							
			9-01-2035	1,740,000.00	2.750										

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-17
Sheet #3

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2020	Increase	Decrease	Balance Dec. 31, 2021	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2016B	9-15-16	\$ 80,000,000.00	9-01-2022	\$ 1,930,000.00	5.000%						
			9-01-2023	1,990,000.00	5.000						
			9-01-2024	2,045,000.00	5.000						
			9-01-2025	2,110,000.00	5.000						
			9-01-2026	2,170,000.00	5.000						
			9-01-2027	2,235,000.00	4.000						
			9-01-2028	2,305,000.00	3.000						
			9-01-2029	2,395,000.00	2.125						
			9-01-2030	2,490,000.00	2.250						
			9-01-2031	2,590,000.00	2.580						
			9-01-2032	2,695,000.00	2.610						
			9-01-2033	2,805,000.00	2.660						
			9-01-2034	2,915,000.00	2.710						
			9-01-2035	3,030,000.00	2.750						
			9-01-2036	3,155,000.00	3.000						
			9-01-2037	3,280,000.00	3.000						
			9-01-2038	3,400,000.00	3.000						
			9-01-2039	3,400,000.00	3.000						
			9-01-2040	3,400,000.00	3.000						
			9-01-2041	3,400,000.00	3.000						
			9-01-2042	3,400,000.00	3.000						
			9-01-2043	3,450,000.00	3.000						
			9-01-2044	3,450,000.00	3.000						
			9-01-2045	3,450,000.00	3.000						
			9-01-2046	3,450,000.00	3.000	\$ 72,815,000.00	\$	\$ 1,875,000.00	\$ 70,940,000.00	\$ 70,940,000.00	\$
County College Bonds, Series 2016C	9-15-16	1,250,000.00	9-01-2022	125,000.00	5.000						
			9-01-2023	125,000.00	5.000						
			9-01-2024	125,000.00	5.000						
			9-01-2025	125,000.00	5.000	750,000.00		125,000.00	625,000.00	625,000.00	
			9-01-2026	125,000.00	5.000						
County College Bonds, Series 2016D	9-15-16	1,250,000.00	9-01-2022	125,000.00	5.000						
			9-01-2023	125,000.00	5.000						
			9-01-2024	125,000.00	5.000						
			9-01-2025	125,000.00	5.000						
			9-01-2026	125,000.00	5.000	750,000.00		125,000.00	625,000.00	625,000.00	625,000.00
General Improvement Bonds, Series 2017A	9-13-17	18,665,000.00	9-01-2022	1,115,000.00	5.000						
			9-01-2023	1,145,000.00	5.000						
			9-01-2024	1,180,000.00	5.000						
			9-01-2025	1,215,000.00	5.000						
			9-01-2026	1,255,000.00	5.000						
			9-01-2027	1,290,000.00	5.000						
			9-01-2028	1,330,000.00	4.000						
			9-01-2029	1,365,000.00	4.000						
			9-01-2030	1,440,000.00	4.000						
			9-01-2031	1,495,000.00	4.000						
			9-01-2032	1,555,000.00	3.000	15,495,000.00		1,090,000.00	14,405,000.00	14,405,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-17
Sheet #4

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2020	Increase	Decrease	Balance Dec. 31, 2021	County Appropriation	State of New Jersey (P.L. 1971, C.12)
			Date	Amount							
County Vocational School Bonds, Series 2017B	9-13-17	\$ 28,000,000.00	9-01-2022	\$ 650,000.00	5.000%						
			9-01-2023	670,000.00	5.000						
			9-01-2024	690,000.00	5.000						
			9-01-2025	710,000.00	5.000						
			9-01-2026	730,000.00	5.000						
			9-01-2027	755,000.00	5.000						
			9-01-2028	775,000.00	4.000						
			9-01-2029	805,000.00	4.000						
			9-01-2030	840,000.00	4.000						
			9-01-2031	875,000.00	4.000						
			9-01-2032	910,000.00	3.000						
			9-01-2033	945,000.00	3.000						
			9-01-2034	980,000.00	3.000						
			9-01-2035	1,020,000.00	3.050						
			9-01-2036	1,060,000.00	3.100						
			9-01-2037	1,105,000.00	3.125						
			9-01-2038	1,150,000.00	3.150						
			County College Bonds, Series 2017C	9-13-17	1,250,000.00	9-01-2039	1,200,000.00	3.200			
9-01-2040	1,200,000.00	3.200									
9-01-2041	1,200,000.00	3.250									
9-01-2042	1,200,000.00	3.250									
9-01-2043	1,200,000.00	3.300									
9-01-2044	1,200,000.00	3.300									
9-01-2045	1,200,000.00	3.350									
9-01-2046	1,200,000.00	3.375									
9-01-2047	1,220,000.00	3.375				\$ 26,125,000.00	\$ 635,000.00	\$ 25,490,000.00	\$ 25,490,000.00	\$	
County College Bonds, Series 2017D	9-13-17	1,250,000.00				9-01-2022	125,000.00	5.000			
			9-01-2023	125,000.00	5.000						
			9-01-2024	125,000.00	5.000						
			9-01-2025	125,000.00	5.000						
			9-01-2026	125,000.00	5.000	875,000.00	125,000.00	750,000.00	750,000.00	750,000.00	
			9-01-2027	125,000.00	5.000						
			General Improvement Bonds, Series 2018A	9-11-18	22,605,000.00	9-01-2022	1,270,000.00	5.000			
9-01-2023	1,320,000.00	5.000									
9-01-2024	1,370,000.00	5.000									
9-01-2025	1,425,000.00	5.000									
9-01-2026	1,485,000.00	5.000									
9-01-2027	1,545,000.00	5.000									
9-01-2028	1,605,000.00	4.000									
9-01-2029	1,670,000.00	4.000									
9-01-2030	1,735,000.00	3.000									
9-01-2031	1,805,000.00	3.000									
9-01-2032	1,875,000.00	3.000				20,280,000.00	1,220,000.00	19,060,000.00	19,060,000.00		
9-01-2033	1,955,000.00	3.000									

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-17
Sheet #5

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2021		Interest Rate	Balance Dec. 31, 2020	Increase	Decrease	Balance Dec. 31, 2021	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2018B	9-11-18	\$ 35,000,000.00	9-01-2022	\$ 780,000.00	5.000%						
			9-01-2023	810,000.00	5.000						
			9-01-2024	845,000.00	5.000						
			9-01-2025	880,000.00	5.000						
			9-01-2026	915,000.00	5.000						
			9-01-2027	950,000.00	5.000						
			9-01-2028	985,000.00	5.000						
			9-01-2029	1,025,000.00	5.000						
			9-01-2030	1,070,000.00	5.000						
			9-01-2031	1,110,000.00	3.000						
			9-01-2032	1,155,000.00	3.000						
			9-01-2033	1,200,000.00	3.000						
			9-01-2034	1,250,000.00	3.125						
			9-01-2035	1,295,000.00	3.125						
			9-01-2036	1,340,000.00	3.250						
			9-01-2037	1,390,000.00	3.250						
			9-01-2038	1,420,000.00	3.375						
County College Bonds, Series 2018C	9-11-18	1,850,000.00	9-01-2039	1,420,000.00	3.500						
			9-01-2040	1,440,000.00	4.000						
			9-01-2041	1,440,000.00	4.000						
			9-01-2042	1,440,000.00	4.000						
			9-01-2043	1,440,000.00	4.000						
			9-01-2044	1,440,000.00	4.000						
			9-01-2045	1,440,000.00	4.000						
			9-01-2046	1,440,000.00	4.000						
			9-01-2047	1,440,000.00	4.000						
			9-01-2048	1,440,000.00	4.000	\$ 33,550,000.00	\$	\$ 750,000.00	\$ 32,800,000.00	\$ 32,800,000.00	\$
			9-01-2022	185,000.00	5.000						
			9-01-2023	185,000.00	5.000						
			9-01-2024	185,000.00	5.000						
			9-01-2025	185,000.00	5.000						
			9-01-2026	185,000.00	5.000						
			9-01-2027	185,000.00	5.000						
			9-01-2028	185,000.00	5.000	1,480,000.00		185,000.00	1,295,000.00	1,295,000.00	
County College Bonds, Series 2018D	9-11-18	1,850,000.00	9-01-2022	185,000.00	5.000						
			9-01-2023	185,000.00	5.000						
			9-01-2024	185,000.00	5.000						
			9-01-2025	185,000.00	5.000						
			9-01-2026	185,000.00	5.000						
			9-01-2027	185,000.00	5.000	1,480,000.00		185,000.00	1,295,000.00	1,295,000.00	1,295,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-17
Sheet #6

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2020	Increase	Decrease	Balance Dec. 31, 2021	Funded by		
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)	
General Improvement Bonds, Series 2019A	8-27-19	\$ 117,280,000.00	9-01-2022	\$ 2,530,000.00	4.000%							
			9-01-2023	2,660,000.00	4.000							
			9-01-2024	2,790,000.00	5.000							
			9-01-2025	2,930,000.00	5.000							
			9-01-2026	3,045,000.00	5.000							
			9-01-2027	3,170,000.00	5.000							
			9-01-2028	3,295,000.00	4.000							
			9-01-2029	3,430,000.00	4.000							
			9-01-2030	3,565,000.00	3.000							
			9-01-2031	3,670,000.00	3.000							
			9-01-2032	3,780,000.00	2.000							
			9-01-2033	3,895,000.00	2.125							
			9-01-2034	4,010,000.00	2.250							
			9-01-2035	4,135,000.00	3.000							
			9-01-2036	4,255,000.00	3.000							
			9-01-2037	4,385,000.00	3.000							
			9-01-2038	4,515,000.00	3.000							
			9-01-2039	4,650,000.00	3.000							
			9-01-2040	4,775,000.00	3.000							
			9-01-2041	4,775,000.00	3.000							
			9-01-2042	4,775,000.00	3.000							
9-01-2043	4,775,000.00	3.000										
9-01-2044	4,775,000.00	3.000										
9-01-2045	4,775,000.00	3.000										
9-01-2046	4,775,000.00	3.000										
9-01-2047	4,775,000.00	3.000										
9-01-2048	4,775,000.00	3.000										
9-01-2049	4,790,000.00	3.000										
						\$ 114,885,000.00	\$	\$ 2,410,000.00	\$ 112,475,000.00	\$		
County College Bonds, Series 2019B	8-27-19	3,600,000.00	9-01-2022	360,000.00	4.000							
			9-01-2023	360,000.00	4.000							
			9-01-2024	360,000.00	5.000							
			9-01-2025	360,000.00	5.000							
			9-01-2026	360,000.00	5.000							
			9-01-2027	360,000.00	5.000							
			9-01-2028	360,000.00	4.000							
			9-01-2029	360,000.00	4.000							
									3,240,000.00	360,000.00	2,880,000.00	
County College Bond Act (P.L. 1971, C.12)	8-27-19	3,600,000.00	9-01-2022	360,000.00	4.000							
			9-01-2023	360,000.00	4.000							
			9-01-2024	360,000.00	5.000							
			9-01-2025	360,000.00	5.000							
			9-01-2026	360,000.00	5.000							
			9-01-2027	360,000.00	5.000							
			9-01-2028	360,000.00	4.000							
			9-01-2029	360,000.00	4.000							
									3,240,000.00	360,000.00	2,880,000.00	
												2,880,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-17
Sheet #7

SERIAL BONDS

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2020	Increase	Decrease	Balance Dec. 31, 2021	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (PL 1971 C.12)
General Improvement Bonds, Series 2020	8-25-20	\$ 96,220,000.00	9-01-2022	\$ 2,160,000.00	5.000%						
			9-01-2023	2,225,000.00	5.000						
			9-01-2024	2,295,000.00	5.000						
			9-01-2025	2,365,000.00	5.000						
			9-01-2026	2,435,000.00	5.000						
			9-01-2027	2,505,000.00	5.000						
			9-01-2028	2,580,000.00	5.000						
			9-01-2029	2,660,000.00	4.000						
			9-01-2030	2,740,000.00	4.000						
			9-01-2031	2,820,000.00	2.000						
			9-01-2032	2,935,000.00	2.000						
			9-01-2033	3,050,000.00	2.000						
			9-01-2034	3,175,000.00	2.000						
			9-01-2035	3,300,000.00	2.000						
			9-01-2036	3,435,000.00	2.000						
			9-01-2037	3,535,000.00	2.000						
			9-01-2038	3,640,000.00	2.000						
			9-01-2039	3,750,000.00	2.000						
			9-01-2040	3,750,000.00	2.000						
			9-01-2041	3,750,000.00	2.000						
			9-01-2042	3,750,000.00	2.000						
			9-01-2043	3,900,000.00	2.000						
			9-01-2044	3,900,000.00	2.000						
			9-01-2045	3,900,000.00	2.125						
			9-01-2046	3,900,000.00	2.000						
			9-01-2047	3,900,000.00	2.000						
			9-01-2048	3,900,000.00	2.000						
			9-01-2049	3,900,000.00	2.125						
			9-01-2050	3,940,000.00	2.125	\$ 96,220,000.00	\$	\$ 2,125,000.00	\$ 94,095,000.00	\$ 94,095,000.00	\$
General Improvement Bonds, Series 2021A	8/4/2021	31,460,000.00	8/15/2022	1,190,000.00	5.000						
			8/15/2023	1,190,000.00	4.000						
			8/15/2024	1,730,000.00	2.000						
			8/15/2025	1,800,000.00	4.000						
			8/15/2026	1,870,000.00	4.000						
			8/15/2027	1,945,000.00	4.000						
			8/15/2028	1,985,000.00	4.000						
			8/15/2029	2,025,000.00	4.000						
			8/15/2030	2,065,000.00	4.000						
			8/15/2031	2,105,000.00	2.000						
			8/15/2032	2,150,000.00	1.500						
			8/15/2033	2,190,000.00	2.000						
			8/15/2034	2,235,000.00	2.000						
			8/15/2035	2,280,000.00	0.050						
			8/15/2036	2,325,000.00	0.050						
			8/15/2037	2,375,000.00	0.050						
						\$ 31,460,000.00	\$ 31,460,000.00		\$ 31,460,000.00	\$ 31,460,000.00	

SERIAL BONDS

[illegible]

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-18

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2020</u>	<u>2021 Authorizations</u>	<u>Notes Issued</u>	<u>Loans Issued</u>	<u>Serial Bonds Issued</u>	<u>Balance Dec. 31, 2021</u>
19-04	Various Capital Improvements	\$ 607,265.10	\$	\$	\$222,114.11	\$	\$ 385,150.99
20-01	Various Capital Improvements	1,000.00					1,000.00
20-07	Dougal Place Bridge Replacement Project	2,565,000.00					2,565,000.00
20-10	Various Capital Improvements - Essex County College	3,600,000.00				3,600,000.00	
20-12	Essex County Vocational School - Newark Tech Campus Improvements	60,000,000.00				45,000,000.00	15,000,000.00
20-13	Essex County College Improvements	1,000,000.00				1,000,000.00	
21-01	Various Capital Improvements		14,030,000.00	14,030,000.00			
21-02	Essex County College Improvements		5,330,000.00			5,330,000.00	
21-11	Essex County College, West Caldwell (New Branch)		10,000,000.00				10,000,000.00
		<u>\$67,773,265.10</u>	<u>\$29,360,000.00</u>	<u>\$14,030,000.00</u>	<u>\$222,114.11</u>	<u>\$54,930,000.00</u>	<u>\$27,951,150.99</u>
	<u>Reference</u>	<u>C</u>	<u>C-10</u>	<u>C-14</u>	<u>C-15</u>	<u>C-17</u>	<u>C</u>

PART II

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING**

ROSTER OF OFFICIALS

GENERAL COMMENTS, FINDINGS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2021

SAMUEL KLEIN AND COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S 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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the various funds - regulatory basis of the County of Essex, State of New Jersey as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County of Essex, State of New Jersey's basic financials statements, and have issued our report thereon dated June 20, 2022. 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.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

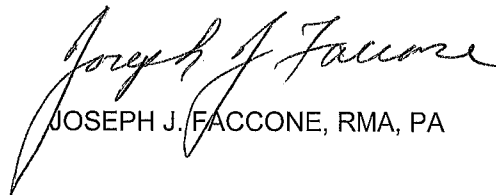
As part of obtaining reasonable assurance about whether the County of Essex, State of New Jersey's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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



SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS



JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 20, 2022

**OFFICIALS IN OFFICE AT DECEMBER 31, 2021
AND REPORT ON SURETY BONDS**

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

<u>Name</u>	<u>Position</u>	<u>Surety Bond</u>
Joseph N. DiVincenzo, Jr.	County Executive	\$
Board of County Commissioners:		
Brendan W. Gill	President	
Wayne L. Richardson	Vice President	
Romaine Graham	Member	
Tyshammie L. Cooper	Member	
Rufus I. Johnson	Member	
Patricia Sebold	Member	
Robert Mercado	Member	
Leonard M. Luciano	Member	
Carlos M. Pomares	Member	
Other Officials:		
Deborah Davis Ford	Clerk of the Board of County Commissioners	
Robert Jackson	County Administrator	
Hossam Mohamed	Director, Department of Administration and Finance from June 9, 2021	
Ehab Salama	Chief Financial Officer to June 8, 2021	
Christopher J. Durkin	Chief Financial Officer from June 9, 2021	
Courtney M. Gaccione, Esq.	County Clerk	50,000.00
Theodore N. Stephens, II	County Counsel	
Armando B. Fontoura	Acting Prosecutor	
Juan M. Rivera, Jr.	County Sheriff	
Sanjee Varghese	County Register of Deeds and Mortgages	
	County Engineer	

The surety coverage indicated above was provided by the Western Surety Company. Other officials and employees of the County of Essex were covered by Blanket Bond Coverage in the amount of \$1,000,000.00 provided by American International Group, Inc.

GENERAL COMMENTS AND FINDINGS

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

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, 2020 increased from \$40,000.00 to \$44,000.00 in accordance with the provisions of N.J.S.A. 40A:11-3a, based on the appointment of a Qualified Purchasing Agent.

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

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

The provisions of N.J.S.A. 40A:11-3c directs the Governor of the State, in consultation with the Department of the Treasury, to adjust the threshold in direct proportion to the rise or fall of the area consumer price index as reported by the United States Department of Labor. Adjusted threshold 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 service contracts, general equipment, material and supplies, vehicle and road equipment and construction and repair contracts.

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 violations 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.

State Reimbursements for Confinement of Prisoners (Continued)

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, 2021, a detailed list of accounts payable in the sum of \$2,934,857.26 remains unpaid and is summarized by years as follows:

<u>Year</u>	<u>Balance Outstanding</u>
2021	\$5,539,077.77
2020	1,233,637.13
2019	836,281.64
2018	845,867.61
	<u>\$8,454,864.15</u>

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

Payment in Lieu of Taxes (P.I.L.O.T.)

Receivable balances from the municipalities were not maintained. The County is unable to determine which properties are participating in P.I.L.O.T. Programs within the various municipalities.

Grants

Community Development Block Grant

Finding 2021-1:

Condition:

The Department's supporting documentation for the Reserve for Community Development Block Grant in the General Ledger was not available for audit.

Recommendation:

That the Department's supporting documentation for the Reserve for Community Development Block Grant be made available for audit.

Finding 2021-2:

Condition:

The drawdowns were not posted to the proper grants.

Recommendation:

That the monies drawdown be posted to the appropriate grant.

Payroll

The County of Essex contracted with Prime Point on July 1, 2020 to be the third party payroll service provider. The third party payroll service providers had the authority to withdraw funds from County accounts and transfer these funds to their own accounts for the purpose of the payment to certain agencies with regard to payroll deductions.

Payroll (Continued)

We did review certain records provided to the County. It should be noted however, that we could not verify required payments of Federal and State agencies made by the service provider.

The Local Finance Board has adopted rules and regulations regarding third-party payroll vendors which are summarized in N.J.A.C. 5:30-17 and further provides authority for local governments to hire payroll service vendors to disburse funds to payroll agencies on behalf of the local unit.

In addition, Local Finance Notice 2009-18 has offered additional safeguards with respect to third-party payroll services.

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 not required for the year ended December 31, 2020.

Status of Prior Years' Audit Recommendations

There were no prior years' recommendations.

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.

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 County Commissioners.

RECOMMENDATIONS

That the Department's supporting documentation for the Reserve for Community Development Block Grant be made available for audit.

That the monies drawdown be posted to the appropriate grant.

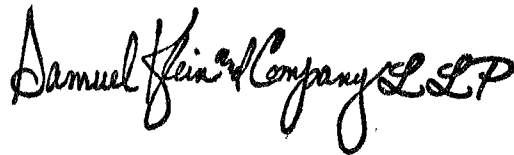
* * *

The foregoing comments and accompanying recommendations are not of sufficient materiality whereby they would affect our ability to express an opinion on the financial statements taken as a whole.

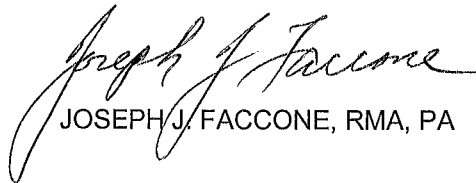
We shall be pleased to confer with the Members of the Board of County Commissioners and the County Executive on questions that might arise with respect to any matters in this report and to assist in the implementation of recommendations.

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,

A handwritten signature in black ink that reads "Samuel Klein and Company LLP". The signature is written in a cursive, flowing style.

SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

A handwritten signature in black ink that reads "Joseph J. Faccone". The signature is written in a cursive, flowing style.

JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 20, 2022

