COUNTY OF ESSEX

NEW JERSEY

REPORT ON

EXAMINATION OF ACCOUNTS

DEPARTMENT OF ADMINISTRATION AND FINANCE

FOR THE YEAR 2011

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF ESSEX, NEW JERSEY

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PART I

REPORT ON EXAMINATION

FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2011

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

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

COUNTY OF ESSEX
DEPARTMENT OF ADMINISTRATION AND FINANCE

as of and for the year ended December 31, 2011, as listed in the foregoing table of contents, and for the year ended December 31, 2010. These statutory basis financial statements are the responsibility of the management of the County of Essex. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

These statutory basis financial statements have been prepared in conformity with accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. These practices differ in certain respects, which in some instances may be material, from generally accepted accounting principles applicable to local government units. The more significant of these practices are described in Note 1 to the financial statements.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph of this report, the financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the County of Essex, Department of Administration and Finance, as of December 31, 2011 and 2010 or the results of its operations for the years then ended.

However, in our opinion, the statutory basis financial statements referred to above present fairly, in all material respects, the financial position of the County of Essex, Department of Administration and Finance, as of December 31, 2011 and December 31, 2010, and the results of operations of such funds for the years then ended, in accordance with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and described in Note 1 to the financial statements.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 24, 2012 on our consideration of the County of Essex's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

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

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
July 24, 2012

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A
Sheet #1

ASSETS	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
Regular Fund			
Cash	A-4	$ 56,148,961.19	$ 75,635,592.75
Cash - Change Fund	A-7	11,700.00	11,700.00
		56,160,661.19	75,647,292.75
Receivables with Offsetting Reserves:			
Taxes Receivable	A-8	1,533,146.67	632,536.17
Deposits Receivable	A-9	9,831.54	6,410.36
Revenue Accounts Receivable	A-10	2,349,901.63	1,602,426.22
Due from Federal and State Grant Fund	A-11	7,094,638.14	1,177,319.60
Due from Pension Trust Fund	A-11	161.43	
		10,987,679.41	3,418,692.35
		67,148,340.60	79,065,985.10
Federal and State Grant Fund			
Federal and State Grants Receivable	A-19	90,190,982.00	93,857,082.06
		$ 157,339,322.60	$ 172,923,067.16

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEETS

A
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
Regular Fund			
Appropriation Reserves:			
Encumbered	A-3,12	$ 10,209,381.08	$ 13,238,579.34
Unencumbered	A-3,12	15,414,232.44	14,002,409.18
Accounts Payable	A-13	3,304,847.80	3,203,574.69
Prepaid Revenue	A-14		440,343.37
Other Reserves:			
Performance Bonds	A-17	983,834.21	1,140,474.35
Miscellaneous	A-18	22,605.11	18,146.95
		29,934,900.64	32,043,527.88
Reserve for Receivables		10,987,679.41	3,418,692.35
Fund Balance	A-1	26,225,760.55	43,603,764.87
		67,148,340.60	79,065,985.10
Federal and State Grant Fund			
Due to Current Fund	A-16	7,094,638.14	1,177,319.60
Reserve for Federal and State Grant Funds:			
Encumbered	A-20	27,737,771.58	33,714,917.65
Unencumbered	A-20	54,644,464.36	58,492,226.66
Unappropriated Reserves	A-21	714,107.92	472,618.15
		90,190,982.00	93,857,082.06
		$ 157,339,322.60	$ 172,923,067.16

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE STATEMENTS OF OPERATIONS
AND CHANGES IN FUND BALANCE

A-1

	Ref.	Year 2011	Year 2010
Revenue and Other Income			
Fund Balance Utilized	A-2	$ 21,660,540.00	$ 18,500,000.00
Miscellaneous Revenue Anticipated	A-2	368,030,434.46	359,951,184.02
Receipts from Current Taxes	A-2	384,033,637.75	373,755,353.78
Other Credits to Income:			
Interfunds Realized			2,002,148.79
Federal and State Grant Reserves Cancelled	A-11	0.02	172,978.66
Unexpended Balance of Appropriation Reserves	A-12	3,550,689.30	3,574,610.02
Accounts Payable Cancelled	A-13	647,214.99	697,269.00
Reserve for Performance Bonds Cancelled	A-17	1,057.62	10,000.00
		777,923,574.14	758,663,544.27
Expenditures			
Budget Appropriations	A-3	767,580,384.15	731,455,176.87
Other Charges:			
Prior Years' Revenue Refunds	A-4	137,744.87	280,701.51
Interfund Charges	A-11	5,917,479.97	
Federal and State Grants Receivable Cancelled	A-11	5,429.47	
Reserve for Performance Bonds			1,000.00
		773,641,038.46	731,736,878.38
Excess in Revenue		4,282,535.68	26,926,665.89
Fund Balance			
Balance January 1	A	43,603,764.87	35,177,098.98
		47,886,300.55	62,103,764.87
Decreased by:			
Utilized as Anticipated Revenue	A-2	21,660,540.00	18,500,000.00
Balance December 31	A	$ 26,225,760.55	$ 43,603,764.87

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE

A-2
Sheet #1

	Ref.	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	A-1	$ 21,660,540.00	$ 21,660,540.00	$
Miscellaneous Revenues - Section A: Local Revenues				
County Clerk	A-10	195,000.00	165,268.75	(29,731.25)
Register of Deeds and Mortgages	A-10	5,800,000.00	5,484,777.15	(315,222.85)
Surrogate	A-10	575,000.00	528,602.51	(46,397.49)
Sheriff	A-10	1,450,000.00	925,760.85	(524,239.15)
Essex County Parks	A-10	8,900,000.00	9,548,139.71	648,139.71
Interest on Investments and Deposits	A-10	215,000.00	115,042.85	(99,957.15)
Mental Hospital:				
Medicare/Medicaid	A-10	4,900,000.00	4,377,125.17	(522,874.83)
Other Revenue	A-10	115,000.00	529,609.40	414,609.40
Road Openings	A-10	140,000.00	144,687.00	4,687.00
Essex County Youth House	A-10	260,000.00	177,107.74	(82,892.26)
Receipts from Vending Machines	A-10	115,000.00	134,176.05	19,176.05
Essex County Division of Welfare:				
Medicaid Processing	A-10	540,000.00	1,121,330.79	581,330.79
State and Federal Participation	A-10	37,267,558.00	40,849,073.26	3,581,515.26
Miscellaneous	A-10	15,000,000.00	15,000,000.00	
Rents - County Property	A-10	615,000.00	837,421.63	222,421.63
Civil Defense Control/Emergency Management	A-10	25,000.00		(25,000.00)
Added and Omitted Taxes	A-8	630,000.00	721,473.88	91,473.88
Other Miscellaneous Revenues Not Anticipated Elsewhere in the Budget	A-2a	2,100,000.00	2,477,691.49	377,691.49
Motor Vehicle Fines	A-10	4,550,000.00	4,222,777.36	(327,222.64)
Grants - Indirect Cost/Fringe Benefits	A-10	4,000,000.00	4,811,083.30	811,083.30
Forfeited Recognizances	A-10	560,000.00	451,623.90	(108,376.10)
Total Section A: Local Revenues		87,952,558.00	92,622,772.79	4,670,214.79
Miscellaneous Revenues - Section B: State Aid				
Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A)	A-10	5,200,000.00	3,022,276.61	(2,177,723.39)
Essex County Vocational School - Debt Service Aid	A-10	200,000.00	194,315.00	(5,685.00)
Reimbursement for Confinement of Prisoners - State of New Jersey	A-10	2,700,000.00	2,175,575.92	(524,424.08)
SFEA Funds - Youth Detention	A-10	688,500.00	706,500.00	18,000.00
Total Section B: State Aid		8,788,500.00	6,098,667.53	(2,689,832.47)
Miscellaneous Revenues - Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities				
Social and Welfare Services (C. 66, P.L. 1990):				
Division of Youth and Family Services	A-10	14,949,524.00	14,949,524.00	
Supplemental Social Security Income	A-10	3,100,084.00	2,838,573.00	(261,511.00)
Psychiatric Facilities (C. 73, P.L. 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	A-10	9,302,359.00	9,302,359.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-10	49,954,765.00	49,954,765.00	
State Patients in County Psychiatric Hospitals	A-10	43,209,316.00	40,992,937.18	(2,216,378.82)
Reimbursement - Community Mental Health Center Piscataway	A-10	70,529.00	70,529.00	
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		120,586,577.00	118,108,687.18	(2,477,889.82)

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE

A-2
Sheet #2

	Ref.	Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
Alcoholism Services		$ 1,361,258.00	$ 1,361,258.00	$
Almost Home III		258,960.00	258,960.00	
American Recovery and Reinvestment Act:				
On-the Job-Training:				
Project I		302,500.00	302,500.00	
Project II - National Emergency Grant		398,110.00	398,110.00	
Area Plan		7,042,127.00	7,042,127.00	
Bloomfield Learning Link		15,000.00	15,000.00	
Body Armor Replacement:				
Sheriff		33,379.00	33,379.00	
Youth Services		15,559.00	15,559.00	
Branch Brook Park Improvements		1,000,000.00	1,000,000.00	
Bulletproof Vest Partnership Program		63,491.00	63,491.00	
Care Coordination Program Income		105,044.00	105,044.00	
Child Advocacy Unit		351,750.00	351,750.00	
Chronic Disease Prevention and Health Promotion		125,000.00	125,000.00	
Clean Communities		56,327.00	56,327.00	
Click It or Ticket		4,000.00	4,000.00	
Community Justice Program		80,000.00	80,000.00	
Community Service Block Grant		995,707.00	995,707.00	
Comprehensive County Funding Allocation		1,694,755.00	1,694,755.00	
County Office of Victim Witness Advocacy:				
Project I		461,557.00	461,557.00	
Project II		98,241.00	98,241.00	
Disaster Liaison Grant		2,500.00	2,500.00	
Disaster Mini Program		60,000.00	60,000.00	
Domestic Violence Assessment Center Program Income		2,030.00	2,030.00	
Essex County Annual Transportation Program		5,555,000.00	5,555,000.00	
Essex County Riverfront Park		850,000.00	850,000.00	
Environmental Health Act		367,830.00	367,830.00	
Family Court Program		240,293.00	240,293.00	
Emergency Management Agency Assistance		50,000.00	50,000.00	
General Operating Support		12,000.00	12,000.00	
General Program Support:				
Project I		15,530.00	15,530.00	
Project II - Summer Concert Series		14,754.00	14,754.00	
Green Acres Projects:				
Branch Brook Park Rehabilitation:				
Project I - North Ward Center		425,000.00	425,000.00	
Project II - Roberto Clemente		550,000.00	550,000.00	
Project III - Kiyo Grove, Lion and Lake Edge		550,000.00	550,000.00	
Project IV - Kiyo Grove, Lion and Lake Edge		550,000.00	550,000.00	
Grover Cleveland Park Improvements		480,000.00	480,000.00	
Independence Park Improvements		700,000.00	700,000.00	
Irvington Park Rehabilitation		800,000.00	800,000.00	
Multi-Park Improvements		1,289,074.00	1,289,074.00	
Riverfront Park:				
Project I - Down Neck Community Sports Group		550,000.00	550,000.00	
Project II - Essex County		2,700,000.00	2,700,000.00	
Project III - Spark Friends		550,000.00	550,000.00	
Project IV - Ironbound Community Corporation		3,100,000.00	3,100,000.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE

A-2
Sheet #3

	Ref.	Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
Homeland Security		$ 1,504,988.00	$ 1,504,988.00	$
Homeless Related Services		282,208.00	282,208.00	
Housing Opportunities for People with Aids		40,000.00	40,000.00	
Human Services Advisory Council		68,859.00	68,859.00	
Human Services Homeless Population		227,889.00	227,889.00	
Hurricane Irene Disaster National Emergency Grant		142,257.00	142,257.00	
Insurance Fraud Reimbursement		247,300.00	247,300.00	
Inoperable Emergency Communications		45,000.00	45,000.00	
Job Access and Reverse Commute		833,464.00	833,464.00	
Juvenile Detention Alternative Initiative		120,000.00	120,000.00	
Law Enforcement Technology Grant Program		1,000,000.00	1,000,000.00	
Low Income Home Energy Assistance Program		60,846.00	60,846.00	
Local Arts Program		231,927.00	231,927.00	
Local Law Enforcement Assistance Component		45,265.00	45,265.00	
40th Street Intersection		497,932.00	497,932.00	
Local Bridges Future Needs Program		1,000,000.00	1,000,000.00	
Multi-Jurisdictional Gang, Gun and Narcotics		401,804.00	401,804.00	
Municipal Alliance to Prevent Alcoholism and Drug Abuse		963,175.00	963,175.00	
Uniform Traffic Control Devices		133,000.00	133,000.00	
New Jersey Senior Citizen/Disabled Resident Transportation Assistance Grant		2,124,663.00	2,124,663.00	
New Jersey Data Exchange		117,855.00	117,855.00	
Paul Coverdell National Forensic Science Improvement Act		85,899.00	85,899.00	
Personal Assistance Services Program		212,576.00	212,576.00	
Project Safe Neighborhood Program		29,056.00	29,056.00	
ADA Improvements:				
Rehabilitation of Elevators		809,860.00	809,860.00	
Respite Care:				
Grant		592,147.00	592,147.00	
Program Income		25,005.00	25,005.00	
Right-to-Know Program		20,419.00	20,419.00	
Senior Farmers Market Nutrition Program		3,000.00	3,000.00	
Sexual Assault Response Team/Nurse Examiner		67,655.00	67,655.00	
Smart STEPS		48,953.00	48,953.00	
Social Service for the Homeless		2,658,612.00	2,658,612.00	
Solar Panels and Environmental Education		951,500.00	951,500.00	
Special Child and Early Intervention Health Services		1,147,848.00	1,147,848.00	
Special Child Health Services - Case Management		261,079.00	261,079.00	
Subregional Transportation Planning Program		104,661.00	104,661.00	
Subregional Studies Project		280,000.00	280,000.00	
Substance Abuse Initiative Program		35,000.00	35,000.00	
Sunday Court Arraignment		23,920.00	23,920.00	
Support Assistance for Individuals and Families		606,840.00	606,840.00	
Tenant Resource Center		113,000.00	113,000.00	
Universal Service Fund		32,763.00	32,763.00	
Urban Area Security Initiative		512,000.00	512,000.00	
Victim and Witness Advocacy Fund		201,864.00	201,864.00	
Work First New Jersey		8,888,051.00	8,888,051.00	
Work First New Jersey:				
Temporary Assistance for Needy Families		12,140,011.00	12,140,011.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE

A-2
Sheet #4

	Ref.	Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
Workforce Investment Board:				
Workforce Investment Act		$ 2,773,128.00	$ 2,773,128.00	$
Workforce Learning Link Program		155,500.00	155,500.00	
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations	A-19	76,745,555.00	76,745,555.00	
Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items				
Department of Health, Education and Welfare:				
Title IV-D - Child Enforcement Program	A-10	2,150,000.00	1,890,506.37	(259,493.63)
Telephone Commissions	A-10	925,000.00	951,418.86	26,418.86
Capital Surplus	A-11	2,150,500.00	2,150,500.00	
ECIA Parking	A-10	490,000.00	748,726.73	258,726.73
Reimbursement for School Board Elections	A-10	761,000.00	642,093.29	(118,906.71)
Inmate Co-Pay	A-10	295,000.00	275,242.92	(19,757.08)
Health Benefits Co-Pay	A-10	2,965,220.00	3,259,008.06	293,788.06
Chapter XII Reimbursement	A-10	1,708,789.00	1,708,789.62	0.62
CTP Debt Service	A-10	761,213.00	764,369.76	3,156.76
Board of Election Worker Reimbursement	A-10	600,000.00	581,375.00	(18,625.00)
Delaney Hall Drug Treatment Program	A-10	18,000,000.00	18,000,000.00	
Revised Fees (P.L. 2001, C.370):				
Surrogate	A-10	230,000.00	231,763.25	1,763.25
County Clerk	A-10	55,000.00	51,353.00	(3,647.00)
Register	A-10	1,500,000.00	1,442,200.20	(57,799.80)
Sheriff	A-10	790,000.00	605,108.50	(184,891.50)
County Prosecutor's Funding Initiative Pilot Program	A-10	1,800,000.00	1,811,000.00	11,000.00
Open Space Debt Service Offset	A-10	1,380,200.00	1,394,176.50	13,976.50
Passaic County Youth Detention Agreement	A-10	4,281,125.00	4,303,419.90	22,294.90
Lease Agreement - 50 S. Clinton Street	A-10	1,300,000.00	1,390,620.43	90,620.43
Locked Unit East Orange General Hospital	A-10	300,000.00	316,663.50	16,663.50
Federal Inmate Housing	A-10	27,500,000.00	30,276,920.01	2,776,920.01
Essex County Parks - Increased Fees		600,000.00		(600,000.00)
Build America Bond Interest Subsidy	A-10	1,082,164.00	1,082,164.61	0.61
FEMA Storm Reimbursement	A-10	500,000.00	577,331.45	77,331.45
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		72,125,211.00	74,454,751.96	2,329,540.96
Total Miscellaneous Revenue	A-1	366,198,401.00	368,030,434.46	1,832,033.46
Amount to be Raised by Taxation - County Purpose Tax	A-1	384,033,626.00	384,033,637.75	11.75
	A-3	$ 771,892,567.00	$ 773,724,612.21	$ 1,832,045.21

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-2a

	Ref.		
Analysis of Other Miscellaneous Revenues Not Anticipated Elsewhere in the Budget:			
Prior Year Appropriation Refunds and Other Cancellations:			
Grant Reimbursements		$ 275,207.00	
Other		301,426.09	
			$ 576,633.09
Prisoner Benefit Fund			264,000.00
Sale of County Property			158,815.55
FEMA Reimbursements			72,098.12
Premium on Sale of Tax Anticipation Note			60,800.00
State Aid Reimbursement for Division on Aging			58,000.00
Garnishee Fees			18,691.59
State of New Jersey Employment Refunds			17,592.96
Traffic Signal Damage			13,681.94
Movie and TV Site Rental			9,200.00
Election Refunds			7,741.97
Road Damage Reimbursements			6,840.87
Correction Facility:			
Locker Room Fees			6,760.69
Miscellaneous			231,514.94
			1,502,371.72
Revenue Accounts Receivable			975,319.77
	A-2,10		$ 2,477,691.49

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #1

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	$ 779,469.00	$ 788,173.00	$ 788,171.40	$	$ 1.60	$
Other Expenses	53,732.00	53,732.00	32,872.53	13,965.07	6,894.40	
	833,201.00	841,905.00	821,043.93	13,965.07	6,896.00	
Office of the County Administrator:						
Salaries and Wages	682,758.00	689,260.00	689,259.09		0.91	
Other Expenses	5,800.00	5,800.00	3,447.68	1,259.91	1,092.41	
	688,558.00	695,060.00	692,706.77	1,259.91	1,093.32	
County Legislative Office:						
Board of Chosen Freeholders:						
Salaries and Wages	721,093.00	721,093.00	675,763.41		45,329.59	
Other Expenses	146,400.00	146,400.00	84,489.62	47,326.15	14,584.23	
	867,493.00	867,493.00	760,253.03	47,326.15	59,913.82	
Clerk and Other Legislative Functions:						
Salaries and Wages	609,745.00	609,745.00	604,170.12		5,574.88	
Other Expenses	150,625.00	150,625.00	83,074.81	20,216.79	47,333.40	
	760,370.00	760,370.00	687,244.93	20,216.79	52,908.28	
County Audit:						
Other Expenses	348,500.00	348,500.00		348,500.00		
Administration and Finance:						
Office of the Director:						
Salaries and Wages	93,706.00	96,139.00	96,138.90		0.10	
Office of Accounts and Control:						
Salaries and Wages	1,115,210.00	996,810.00	996,808.78		1.22	
Other Expenses	15,250.00	15,250.00	8,786.69	1,287.50	5,175.81	
	1,130,460.00	1,012,060.00	1,005,595.47	1,287.50	5,177.03	
Office of Management and Budget:						
Salaries and Wages	180,177.00	178,058.00	178,057.98		0.02	
Other Expenses	4,000.00	4,000.00	2,804.15	117.57	1,078.28	
	184,177.00	182,058.00	180,862.13	117.57	1,078.30	
Office of Data Processing:						
Other Expenses	155,000.00	150,000.00	137,353.85	8,186.01	4,460.14	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #2

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages	$ 914,172.00	$ 883,287.00	$ 883,286.29	$	$ 0.71	$
Other Expenses	314,475.00	264,475.00	184,394.43	75,330.95	4,749.62	
	1,228,647.00	1,147,762.00	1,067,680.72	75,330.95	4,750.33	
Office of Public Information:						
Salaries and Wages	77,741.00	81,289.00	81,288.66		0.34	
Other Expenses	57,000.00	57,000.00	45,879.26	4,030.92	7,089.82	
	134,741.00	138,289.00	127,167.92	4,030.92	7,090.16	
Office of Purchasing:						
Salaries and Wages	513,912.00	548,272.00	548,271.98		0.02	
Other Expenses	49,500.00	49,500.00	37,244.78	2,630.93	9,624.29	
	563,412.00	597,772.00	585,516.76	2,630.93	9,624.31	
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	266,474.00	270,190.00	270,189.92		0.08	
Other Expenses	2,680.00	2,680.00	1,052.71	1,158.05	469.24	
	269,154.00	272,870.00	271,242.63	1,158.05	469.32	
Expense of Bond Sale:						
Other Expenses	235,000.00	145,912.00	120,848.35	25,063.58	0.07	
Department of Law:						
County Counsel:						
Salaries and Wages	1,611,694.00	1,458,628.00	1,458,626.60		1.40	
Other Expenses	926,525.00	926,525.00	597,153.55	303,549.11	25,822.34	
	2,538,219.00	2,385,153.00	2,055,780.15	303,549.11	25,823.74	
Department of Public Works:						
Office of the Director:						
Salaries and Wages	221,364.00	224,400.00	224,399.61		0.39	
Other Expenses	4,000.00	4,000.00	3,113.62	240.00	646.38	
	225,364.00	228,400.00	227,513.23	240.00	646.77	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #3

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Department of Public Works:						
Division of Building and Grounds:						
Salaries and Wages	$ 2,515,713.00	$ 2,449,921.00	$ 2,449,919.02	$	$ 1.98	$
Other Expenses	5,961,624.00	5,811,149.00	4,689,143.92	791,720.23	330,284.85	
	8,477,337.00	8,261,070.00	7,139,062.94	791,720.23	330,286.83	
Division of Engineering:						
Salaries and Wages	378,649.00	309,045.00	309,044.20		0.80	
Other Expenses	5,000.00	5,000.00	3,035.90	790.00	1,174.10	
	383,649.00	314,045.00	312,080.10	790.00	1,174.90	
Division of Fleet Management:						
Salaries and Wages	419,035.00	401,341.00	401,340.22		0.78	
Other Expenses	648,275.00	733,275.00	559,772.66	39,817.48	133,684.86	
	1,067,310.00	1,134,616.00	961,112.88	39,817.48	133,685.64	
Division of Roads and Bridges:						
Salaries and Wages	2,630,016.00	2,694,545.00	2,694,543.00		2.00	
Other Expenses	4,980,260.00	5,080,260.00	4,031,387.10	553,992.59	494,880.31	
	7,610,276.00	7,774,805.00	6,725,930.10	553,992.59	494,882.31	
Division of Planning:						
Salaries and Wages	190,968.00	190,968.00	175,112.61		15,855.39	
Other Expenses	9,350.00	9,350.00	9,098.77		251.23	
	200,318.00	200,318.00	184,211.38		16,106.62	
County Register:						
Salaries and Wages	1,479,585.00	1,427,593.00	1,417,192.58		10,400.42	
Other Expenses	30,850.00	30,850.00	21,041.76	1,573.72	8,234.52	
	1,510,435.00	1,458,443.00	1,438,234.34	1,573.72	18,634.94	
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	58,865,220.00	58,865,220.00	54,980,395.09	129.05	2,084,695.86	1,800,000.00
Liability:						
Other Expenses	1,500,000.00	1,446,585.00	1,394,660.77	9,395.83	42,528.40	
Workers' Compensation:						
Other Expenses	2,000,000.00	1,850,000.00	1,668,617.29		181,382.71	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #4

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
General Government Central Expense:						
Communications:						
Other Expenses	$ 8,370,709.00	$ 8,100,709.00	$ 7,824,815.80	$ 7,302.06	$ 268,591.14	$
Central Kitchen:						
Other Expenses	6,530,000.00	6,380,000.00	5,742,302.25	346,323.65	291,374.10	
Prosecutor:						
Salaries and Wages	34,654,448.00	33,793,455.00	33,358,277.33		65,880.67	369,297.00
Other Expenses	1,438,377.00	1,468,377.00	1,334,869.80	100,416.79	33,090.41	
	36,092,825.00	35,261,832.00	34,693,147.13	100,416.79	98,971.08	369,297.00
Total - General Government	142,864,081.00	140,917,386.00	131,901,518.84	2,704,323.94	4,142,246.22	2,169,297.00
JUDICIARY						
Surrogate:						
Salaries and Wages	730,698.00	710,768.00	700,367.50		10,400.50	
Other Expenses	26,500.00	26,500.00	12,747.94	7,176.57	6,575.49	
	757,198.00	737,268.00	713,115.44	7,176.57	16,975.99	
Total - Judiciary	757,198.00	737,268.00	713,115.44	7,176.57	16,975.99	
REGULATIONS						
Board of Taxation:						
Salaries and Wages	233,429.00	238,593.00	238,592.27		0.73	
Other Expenses	30,575.00	30,575.00	23,792.30	4,970.61	1,812.09	
	264,004.00	269,168.00	262,384.57	4,970.61	1,812.82	
Board of Elections:						
Salaries and Wages	393,163.00	405,011.00	403,960.09		1,050.91	
Other Expenses	1,299,000.00	1,263,000.00	1,199,882.10	15,376.99	47,740.91	
	1,692,163.00	1,668,011.00	1,603,842.19	15,376.99	48,791.82	
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages	1,283,205.00	1,164,423.00	1,164,421.95		1.05	
Other Expenses	347,830.00	347,830.00	281,964.97	58,570.26	7,294.77	
	1,631,035.00	1,512,253.00	1,446,386.92	58,570.26	7,295.82	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #5

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
REGULATIONS						
County Clerk Elections:						
Salaries and Wages	$ 21,000.00	$ 19,169.00	$ 19,168.96	$	$ 0.04	$
Other Expenses	352,500.00	352,500.00	330,962.19	13,620.50	7,917.31	
	373,500.00	371,669.00	350,131.15	13,620.50	7,917.35	
Total - Regulations	3,960,702.00	3,821,101.00	3,662,744.83	92,538.36	65,817.81	
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages	1,041,358.00	1,013,692.00	1,003,291.97		10,400.03	
Other Expenses	13,575.00	13,575.00	10,106.94	1,741.09	1,726.97	
	1,054,933.00	1,027,267.00	1,013,398.91	1,741.09	12,127.00	
County Sheriff:						
Salaries and Wages	40,322,066.00	40,738,450.00	40,721,046.21		17,403.79	
Other Expenses	1,842,340.00	1,767,283.00	1,542,154.72	86,751.20	138,377.08	
	42,164,406.00	42,505,733.00	42,263,200.93	86,751.20	155,780.87	
Total - Constitutional Offices	43,219,339.00	43,533,000.00	43,276,599.84	88,492.29	167,907.87	
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages	56,462,631.00	60,451,486.00	60,432,243.33		19,242.67	
Other Expenses	38,334,814.00	37,960,594.00	31,102,303.91	3,228,389.71	3,629,900.38	
	94,797,445.00	98,412,080.00	91,534,547.24	3,228,389.71	3,649,143.05	
Division of Medical Examiner:						
Other Expenses	2,900,000.00	2,900,000.00	1,525,303.00	713,262.00	661,435.00	
Total - Correctional and Penal	97,697,445.00	101,312,080.00	93,059,850.24	3,941,651.71	4,310,578.05	
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages	443,749.00	499,795.00	499,793.57		1.43	
Other Expenses	3,225.00	3,225.00	1,148.04		2,076.96	
	446,974.00	503,020.00	500,941.61		2,078.39	
Division on Senior Services:						
Salaries and Wages	153,332.00	148,256.00	148,255.75		0.25	
Other Expenses	6,410.00	6,410.00	5,890.80	505.14	14.06	
	159,742.00	154,666.00	154,146.55	505.14	14.31	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #6

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
HEALTH AND WELFARE						
Department of Citizen Services:						
Division of Consumer and Constituent Services:						
Salaries and Wages	$ 93,060.00	$ 116,239.00	$ 116,238.18	$	$ 0.82	$
Other Expenses	25,825.00	25,825.00	20,730.24	62.10	5,032.66	
	118,885.00	142,064.00	136,968.42	62.10	5,033.48	
Division of Youth Services:						
Salaries and Wages	10,883,976.00	10,563,210.00	10,559,844.21		3,365.79	
Other Expenses	4,842,607.00	4,842,607.00	3,852,586.19	863,191.53	126,829.28	
	15,726,583.00	15,405,817.00	14,412,430.40	863,191.53	130,195.07	
Division of Welfare:						
Salaries and Wages	41,724,822.00	41,724,822.00	40,639,044.41		2,596.59	1,083,181.00
Other Expenses	26,391,284.00	26,391,284.00	24,453,823.61	521,864.15	1,415,596.24	
	68,116,106.00	68,116,106.00	65,092,868.02	521,864.15	1,418,192.83	1,083,181.00
Purchased Services:						
Homemaker Services	2,000,000.00	2,000,000.00	2,000,000.00			
Title XIX Medical Transportation	1,500.00	1,500.00			1,500.00	
	2,001,500.00	2,001,500.00	2,000,000.00		1,500.00	
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
Families (TANF):						
County Share	3,028,621.00	3,028,621.00	2,992,883.00	18,642.00	17,096.00	
SSI:						
State Share	3,100,084.00	3,100,084.00	3,100,084.00			
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages	31,277.00	34,211.00	34,210.93		0.07	
Other Expenses	60,000.00	60,000.00	45,000.00	15,000.00		
	91,277.00	94,211.00	79,210.93	15,000.00	0.07	
Division of Hospital Center:						
Salaries and Wages	20,724,409.00	19,932,512.00	19,606,072.31		197,633.69	128,806.00
Other Expenses	5,933,302.00	5,929,902.00	4,965,569.94	510,309.35	454,022.71	
	26,657,711.00	25,862,414.00	24,571,642.25	510,309.35	651,656.40	128,806.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #7

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
HEALTH AND WELFARE						
Maintenance of Patients in State Institutions for Mental Disease:						
County Share	$ 3,854,579.00	$ 3,854,579.00	$ 3,854,579.00	$	$	$
State Share	9,302,359.00	9,302,359.00	9,302,359.00			
	13,156,938.00	13,156,938.00	13,156,938.00			
Maintenance of Patients in State Institutions for Mentally Retarded:						
Other Expenses	49,954,765.00	49,954,765.00	49,954,765.00			
State Outpatient Services:						
County Share	70,529.00	70,529.00	70,529.00			
State Share	30,227.00	30,227.00	30,227.00			
	100,756.00	100,756.00	100,756.00			
Other Institutions:						
Other Expenses	40,000.00	40,000.00	32,344.41		7,655.59	
New Jersey Bureau of Children's Services - Essex County:						
Public Assistance Grants and Refunds	14,949,524.00	14,949,524.00	14,949,524.00			
Total - Health and Welfare	197,649,466.00	196,610,486.00	191,235,502.59	1,929,574.27	2,233,422.14	1,211,987.00
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages	358,171.00	359,283.00	359,282.66		0.34	
Other Expenses	19,023.00	19,023.00	10,131.44	654.80	8,236.76	
	377,194.00	378,306.00	369,414.10	654.80	8,237.10	
Vocational Schools:						
January - June	2,900,000.00	2,900,000.00	2,900,000.00			
July - December	1,550,000.00	1,550,000.00	1,550,000.00			
	4,450,000.00	4,450,000.00	4,450,000.00			
County College:						
January - June	8,295,000.00	8,295,000.00	8,295,000.00			
July - December	3,405,000.00	3,405,000.00	3,405,000.00			
	11,700,000.00	11,700,000.00	11,700,000.00			
Two Year Out-of-County Reimbursement:						
Other Expenses	250,000.00	250,000.00	217,837.65		32,162.35	
Total - Education	16,777,194.00	16,778,306.00	16,737,251.75	654.80	40,399.45	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #8

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages	$ 4,998,767.00	$ 5,223,413.00	$ 5,223,401.72	$	$ 11.28	$
Other Expenses	2,081,783.00	2,081,783.00	1,657,895.14	225,434.07	198,453.79	
	7,080,550.00	7,305,196.00	6,881,296.86	225,434.07	198,465.07	
Maintenance of Parks:						
Salaries and Wages	2,331,717.00	2,313,001.00	2,312,999.27		1.73	
Other Expenses	1,734,510.00	1,824,510.00	1,370,408.27	238,440.56	215,661.17	
	4,066,227.00	4,137,511.00	3,683,407.54	238,440.56	215,662.90	
Total - Recreation	11,146,777.00	11,442,707.00	10,564,704.40	463,874.63	414,127.97	
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	300,000.00	210,000.00	69,687.00	95,300.00	45,013.00	
National Association of County Officials:						
Other Expenses	31,183.00	14,023.00	14,023.00			
Special Employee Development Fund:						
Other Expenses	1,689,570.00	1,689,570.00	1,689,569.81		0.19	
Settlement of Suits:						
Other Expenses	1,850,000.00	2,139,267.00	1,925,809.53		213,457.47	
Utility Expenses and Bulk Purchases:						
Utilities	20,293,262.00	19,672,417.00	15,428,889.34	879,664.51	3,363,863.15	
Landfill/Solid Waste Disposal Costs:						
Other Expenses	102,000.00	102,000.00	85,355.03		16,644.97	
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages	135,000.00	135,000.00	69,534.70		1.30	65,464.00
Other Expenses	626,000.00	626,000.00	570,097.61	2,650.00	0.39	53,252.00
Total - Unclassified	25,027,015.00	24,588,277.00	19,852,966.02	977,614.51	3,638,980.47	118,716.00
Total Operations	539,099,217.00	539,740,611.00	511,004,253.95	10,205,901.08	15,030,455.97	3,500,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #9

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
State and Federal Grants:						
Matching Grant Funds	$ 185,000.00	$ 185,000.00	$	$	$ 185,000.00	$
Local Bridges Future Needs Program	1,000,000.00	1,000,000.00	1,000,000.00			
Alcoholism Service Grant	1,361,258.00	1,361,258.00	1,361,258.00			
Almost Home III	258,960.00	258,960.00	258,960.00			
Area Plan	7,196,575.00	7,196,575.00	7,196,575.00			
American Recovery and Reinvestment Act:						
On-the-Job Training:						
Project I	302,500.00	302,500.00	302,500.00			
Project II - National Emergency Grant	398,110.00	398,110.00	398,110.00			
Bloomfield Learning Link	15,000.00	15,000.00	15,000.00			
Body Armor Replacement:						
Sheriff	33,379.00	33,379.00	33,379.00			
Youth Services	15,559.00	15,559.00	15,559.00			
Branch Brook Park Improvements	1,000,000.00	1,000,000.00	1,000,000.00			
Bulletproof Vest Partnership Program	63,491.00	63,491.00	63,491.00			
Care Coordination Program Income	105,044.00	105,044.00	105,044.00			
Child Advocacy Unit	351,750.00	351,750.00	351,750.00			
Clean Communities	56,327.00	56,327.00	56,327.00			
Click It or Ticket	4,000.00	4,000.00	4,000.00			
Community Justice Program	80,000.00	80,000.00	80,000.00			
Community Service Block Grant	995,707.00	995,707.00	995,707.00			
Comprehensive County Funding Allocation	1,694,755.00	1,694,755.00	1,694,755.00			
County Environmental Health Act	367,830.00	367,830.00	367,830.00			
County Office of Victim Witness Advocacy:						
Project I	461,557.00	461,557.00	461,557.00			
Project II	98,241.00	98,241.00	98,241.00			
Chronic Disease Prevention and Health Promotion	125,000.00	125,000.00	125,000.00			
Disaster Liaison Gant	2,500.00	2,500.00	2,500.00			
Disaster Mini-Program	60,000.00	60,000.00	60,000.00			
Domestic Violence Assessment Center Program Income	2,030.00	2,030.00	2,030.00			
Essex County Riverfront Park	850,000.00	850,000.00	850,000.00			
Essex County Annual Transportation Program	5,555,000.00	5,555,000.00	5,555,000.00			
Family Court Program	240,293.00	240,293.00	240,293.00			
Emergency Management Agency Assistance	50,000.00	50,000.00	50,000.00			
General Operating Support	12,000.00	12,000.00	12,000.00			
General Program Support:						
Project I	15,530.00	15,530.00	15,530.00			
Project II - Summer Concert Series	14,754.00	14,754.00	14,754.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #10

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
State and Federal Grants:						
Green Acres Projects:						
Branch Brook Park Rehabilitation:						
Project I - North Ward Center	$ 425,000.00	$ 425,000.00	$ 425,000.00	$	$	$
Project II - Roberto Clemente	550,000.00	550,000.00	550,000.00			
Project III - Kiyo Grove, Lion and Lake Edge	550,000.00	550,000.00	550,000.00			
Project IV - Kiyo Grove, Lion and Lake Edge	550,000.00	550,000.00	550,000.00			
Grover Cleveland Park Improvements	480,000.00	480,000.00	480,000.00			
Independence Park Improvements	700,000.00	700,000.00	700,000.00			
Irvington Park Rehabilitation	800,000.00	800,000.00	800,000.00			
Multi-Park Improvements	1,289,074.00	1,289,074.00	1,289,074.00			
Riverfront Park:						
Project I - Down Neck Community Sports Group	550,000.00	550,000.00	550,000.00			
Project II - Essex County	2,700,000.00	2,700,000.00	2,700,000.00			
Project III - Spark Friends	550,000.00	550,000.00	550,000.00			
Project IV - Ironbound Community Corporation	3,100,000.00	3,100,000.00	3,100,000.00			
Homeland Security Grant Program	1,504,988.00	1,504,988.00	1,504,988.00			
Homeless Related Services	282,208.00	282,208.00	282,208.00			
Housing Opportunities for People with Aids	40,000.00	40,000.00	40,000.00			
Human Services Advisory Council	68,859.00	68,859.00	68,859.00			
Human Services Homeless Population	227,889.00	227,889.00	227,889.00			
Hurricane Irene Disaster National Emergency Grant	142,257.00	142,257.00	142,257.00			
Insurance Fraud Reimbursement	247,300.00	247,300.00	247,300.00			
Interoperable Emergency Communications	45,000.00	45,000.00	45,000.00			
Job Access and Reverse Commute	833,464.00	833,464.00	833,464.00			
Juvenile Detention Alternatives Initiative	120,000.00	120,000.00	120,000.00			
Law Enforcement Technology Grant Program	1,000,000.00	1,000,000.00	1,000,000.00			
Local Arts Program	231,927.00	231,927.00	231,927.00			
Law Enforcement Assistance Component	45,265.00	45,265.00	45,265.00			
Low Income Home Energy Assistance Program	60,846.00	60,846.00	60,846.00			
Multi-Jurisdictional Gang, Gun and Narcotics	401,804.00	401,804.00	401,804.00			
Municipal Alliance to Prevent Alcoholism and Drug Abuse	963,175.00	963,175.00	963,175.00			
Uniform Traffic Control Devices	133,000.00	133,000.00	133,000.00			
New Jersey Senior Citizen/Disabled Resident Transportation Assistance Grant	2,124,663.00	2,124,663.00	2,124,663.00			
Paul Coverdell National Forensic Science Improvement Act	85,899.00	85,899.00	85,899.00			
Personal Assistance Services Program	212,576.00	212,576.00	212,576.00			
Project Safe Neighborhood Program	29,056.00	29,056.00	29,056.00			
ADA Improvements:						
Rehabilitation of Elevators	809,860.00	809,860.00	809,860.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #11

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
State and Federal Grants:						
Respite Care:						
Grant	$ 592,147.00	$ 592,147.00	$ 592,147.00	$	$	$
Program Income	25,005.00	25,005.00	25,005.00			
Right-to-Know Program	20,419.00	20,419.00	20,419.00			
Senior Farmers Market Nutrition Program	3,000.00	3,000.00	3,000.00			
Sexual Assault Response Team	67,655.00	67,655.00	67,655.00			
Smart STEPS	48,953.00	48,953.00	48,953.00			
Social Services for the Homeless	2,658,612.00	2,658,612.00	2,658,612.00			
Solar Panels and Environmental Education	951,500.00	951,500.00	951,500.00			
Special Child and Early Intervention Health Services	1,147,848.00	1,147,848.00	1,147,848.00			
Special Child Health Services - Case Management	261,079.00	261,079.00	261,079.00			
Improvement to Springfield Avenue, Florence Avenue and 40th Street Intersection	497,932.00	497,932.00	497,932.00			
New Jersey Data Exchange	117,855.00	117,855.00	117,855.00			
Subregional Studies Project	280,000.00	280,000.00	280,000.00			
Subregional Transportation Planning Program	104,661.00	104,661.00	104,661.00			
Substance Abuse Initiative Program	35,000.00	35,000.00	35,000.00			
Sunday Court Arraignment	23,920.00	23,920.00	23,920.00			
Support Assistance for Individuals and Families	606,840.00	606,840.00	606,840.00			
Tenant Resource Center	113,000.00	113,000.00	113,000.00			
Universal Service Fund	32,763.00	32,763.00	32,763.00			
Urban Area Security Initiative	512,000.00	512,000.00	512,000.00			
Victim and Witness Advocacy Fund	201,864.00	201,864.00	201,864.00			
Work First New Jersey	8,888,051.00	8,888,051.00	8,888,051.00			
Work First New Jersey:						
Temporary Assistance for Needy Families	12,140,011.00	12,140,011.00	12,140,011.00			
Workforce Investment Act	2,773,128.00	2,773,128.00	2,773,128.00			
Workforce Literacy Learning Link	155,500.00	155,500.00	155,500.00			
Total - State and Federal Programs Offset by Revenues	77,085,003.00	77,085,003.00	76,900,003.00		185,000.00	
Total Operations	616,184,220.00	616,825,614.00	587,904,256.95	10,205,901.08	15,215,455.97	3,500,000.00
Detail:						
Salaries and Wages	232,421,759.00	234,603,546.00	232,551,631.69		405,166.31	1,646,748.00
Other Expenses	383,762,461.00	382,222,068.00	355,352,625.26	10,205,901.08	14,810,289.66	1,853,252.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #12

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	$ 772,000.00	$ 772,000.00	$ 772,000.00	$	$	$
DEBT SERVICE						
Interest on Bonds:						
Payment of Bond Principal:						
County College Bonds	4,485,000.00	4,485,000.00	4,485,000.00			
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	925,000.00	925,000.00	925,000.00			
Vocational School Bonds	820,000.00	820,000.00	820,000.00			
Other Bonds	13,600,500.00	13,600,500.00	13,600,500.00			
Employees' Retirement System Refunding Bonds	4,580,000.00	4,580,000.00	4,580,000.00			
1989 Refunding Bonds	6,185,000.00	6,185,000.00	6,185,000.00			
Interest on Bonds:						
County College Bonds	2,865,144.00	2,865,144.00	2,859,114.33			6,029.67
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	462,309.00	462,309.00	462,309.00			
Vocational School Bonds	730,670.00	730,670.00	730,669.44			0.56
Other Bonds	10,127,917.00	10,127,917.00	9,862,616.73			265,300.27
Interest on Bonds:						
Employees' Retirement System Refunding Bonds	4,801,163.00	4,801,163.00	4,801,162.01			0.99
General Obligation Refunding Bonds	309,250.00	309,250.00	309,250.00			
Interest on Notes:						
Other Notes	262,500.00	262,500.00	222,499.96			40,000.04
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	140,402.00	140,402.00	33,289.53			107,112.47
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	17,895,000.00	17,895,000.00	17,730,000.00			165,000.00
Interest	31,321,034.00	31,321,034.00	31,092,295.92			228,738.08
	99,510,889.00	99,510,889.00	98,698,706.92			812,182.08
DEFERRED CHARGES						
Prior Year's Bills	97,387.00	97,387.00	97,386.23			0.77

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #13

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of NJ	$ 22,532,980.00	$ 22,532,980.00	$ 22,532,979.37	$	$ 0.63	$
Public Employees' Retirement System	9,897,074.00	9,897,074.00	9,897,073.67		0.33	
Social Security System (OASI)	16,133,017.00	15,783,151.00	15,781,899.14		1,251.86	
County Pension and Retirement Fund:						
R.S. 43:41 et seq.	175,000.00	137,636.00	137,635.62		0.38	
R.S. 43:8b-1 et seq.	170,000.00	135,536.00	135,535.54		0.46	
Defined Contribution Retirement Program	10,000.00	2,652.00	2,651.43		0.57	
Essex County Employees' Retirement System	4,500,000.00	4,500,000.00	4,500,000.00			
Terminal Leave	300,000.00	197,648.00	196,778.54		869.46	
Vacation Credit Due Deceased Employees (R.S. 11:24-1.2)	10,000.00					
Unemployment Compensation Insurance	1,500,000.00	1,500,000.00	1,299,867.22	3,480.00	196,652.78	
Total - Statutory Expenditures	55,228,071.00	54,686,677.00	54,484,420.53	3,480.00	198,776.47	
Judgments	100,000.00					
	$ 771,892,567.00	$ 771,892,567.00	$ 741,956,770.63	$ 10,209,381.08	$ 15,414,232.44	$ 4,312,182.85
Reference	A-2	Sheet #14	Sheet #14	A	A	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES

A-3
Sheet #14

	Ref.	Modified Budget	Paid or Charged
Budget as Adopted		$ 722,374,224.00	$
Appropriated by (N.J.S.A. 40A:4-87)		49,518,343.00	
		771,892,567.00	
Cash Disbursed	A-4		664,439,215.63
Interfunds Payable	A-16		772,000.00
Reserve for Federal and State Grants	A-20		76,745,555.00
	Sheet #13	$ 771,892,567.00	$ 741,956,770.63

Analysis of Charges to Operations			
Paid or Charged	Above		$ 741,956,770.63
Reserved:			
Encumbered	Sheet #13	$ 10,209,381.08	
Unencumbered	Sheet #13	15,414,232.44	
			25,623,613.52
	A-1		$ 767,580,384.15

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEETS

B

ASSETS	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
Pension Trust Fund			
Cash - Checking	B-1	$ 978,948.41	$ 899,333.39
Investment Fund	B-3	682,075.50	240,969.86
Other Accounts Receivable	B-6	14,003.15	13,778.52
		1,675,027.06	1,154,081.77
Other Trust Fund			
Cash - Checking	B-1	32,638,138.43	35,260,244.62
Grants Receivable	B-4	54,594,953.27	54,873,670.74
Taxes Receivable	B-5	57,268.70	24,844.88
Other Accounts Receivable	B-6	25,410.64	8,417.94
		87,315,771.04	90,167,178.18
		$ 88,990,798.10	$ 91,321,259.95
LIABILITIES AND RESERVES			
Pension Trust Fund			
Due to Current Fund	B-7	$ 161.43	$
Reserve for Employees' Retirement System	B-11	1,674,865.63	1,154,081.77
		1,675,027.06	1,154,081.77
Other Trust Fund			
Payroll Deductions Payable	B-8	4,495,040.71	2,440,832.70
Due to U.S. Department of Housing and Urban Development	B-9	13,689.62	13,354.76
Bid Deposits	B-10	14,728.25	14,728.25
Reserves for:			
Community Development Programs	B-12	58,222,345.51	59,655,994.38
State Unemployment Insurance Fund	B-13	836,384.30	496,246.36
Workers' Compensation Claims Fund	B-14	166,818.34	111,843.48
Dedicated Funds - Constitutional Offices	B-15	2,881,213.18	2,695,417.33
Law Enforcement Trust Funds	B-16	5,348,971.43	5,172,686.27
Federal Equitable Sharing Program	B-17	1,402,415.78	1,919,503.31
Parks, Recreational and Cultural Affairs Programs	B-18	469,274.03	277,036.01
Open Space Trust Fund	B-19	12,185,509.67	15,861,615.19
Essex County Utilities Authority	B-20		73,601.79
Other Trust Funds	B-21	1,279,380.22	1,434,318.35
		87,315,771.04	90,167,178.18
		$ 88,990,798.10	$ 91,321,259.95

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

COMPARATIVE BALANCE SHEETS

C

ASSETS AND DEFERRED CHARGES	Ref.	Balance Dec. 31, 2011	Balance Dec. 31, 2010
Cash - Checking		$ 19,973,762.59	$ 12,603,703.62
Cash - Money Market		395,165.08	10,097,595.49
	C-2	20,368,927.67	22,701,299.11
Capital Lease Program Funds Receivable	C-6	897,757.92	1,374,394.65
Loans Receivable	C-7	450,000.00	450,000.00
Fees Receivable	C-8	2,262,785.00	3,434,593.00
Deferred Charges to Future Taxation:			
Funded	C-9	351,635,701.85	382,759,818.90
Unfunded	C-10	45,468,534.40	23,641,034.40
		$ 421,083,706.84	$ 434,361,140.06

LIABILITIES, RESERVES AND FUND BALANCE			
Serial Bonds	C-21	$ 228,129,820.00	$ 248,180,320.00
Refunding Bonds	C-20	123,040,000.00	134,090,000.00
Bond Anticipation Notes	C-19	22,500,000.00	
Loans Payable	C-18	465,881.85	489,498.90
Improvement Authorizations:			
Funded	C-11	4,469,811.44	11,975,079.48
Unfunded	C-11	26,906,349.16	20,926,182.43
Encumbered	C-11	6,918,690.44	7,293,241.12
Capital Improvement Fund	C-12	3,039.08	153,539.08
Reserves for:			
Improvements	C-13	198,604.91	198,604.91
Loans Receivable	C-14	450,000.00	450,000.00
Capital Leasing Program:			
Appropriated:			
Encumbered	C-16	221,742.15	318,202.42
Unencumbered	C-16	702,783.02	1,286,240.08
Unappropriated	C-17	119,841.25	119,838.10
Fund Balance	C-1	6,957,143.54	8,880,393.54
		$ 421,083,706.84	$ 434,361,140.06
Bonds and Notes Authorized but Not Issued	C-22	$ 22,968,534.40	$ 23,641,034.40

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE

C-1

	Ref.	
Balance December 31, 2010	C	$ 8,880,393.54
Increased by:		
Premium on Sale of Bonds	C-2	227,250.00
		9,107,643.54
Decreased by:		
Anticipated as Current Fund Revenue	C-15	2,150,500.00
Balance December 31, 2011	C	$ 6,957,143.54

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEETS

D

	Balance Dec. 31, 2011	Balance Dec. 31, 2010
Land	$ 1,203,058,400.00	$ 686,254,400.00
Buildings	230,647,262.07	226,870,974.07
Vehicles and Other Equipment	41,326,370.75	39,549,984.17
	$ 1,475,032,032.82	$ 952,675,358.24
Investment in Capital Fixed Assets	$ 1,475,032,032.82	$ 952,675,358.24

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

A. *Reporting Entity*

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

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

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

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

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

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

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

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

A. *Reporting Entity (Continued)*

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

B. *Description of Funds*

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

The accounting policies of the County of Essex conform to the accounting principles applicable to counties that have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County of Essex accounts for its financial transactions through the following separate funds, which differ from the fund structure required by Generally Accepted Accounting Principles:

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

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

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

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

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

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

C. *Basis of Accounting*

The accounting principles and practices prescribed for counties by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, differ in certain respects from accounting principles generally accepted in the United States of America. The accounting system is maintained on the modified accrual basis with certain exceptions. Significant accounting policies in New Jersey and applicable to the County are summarized as follows:

Taxes and Other Revenue

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

Grant Revenue

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

Expenditures

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

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

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

Payroll expense is maintained on the cash basis.

The County's share of contributions for fringe benefits, such as retirement plans and accrued sick leave are maintained on the cash basis with certain exceptions. The County has elected to pay for certain early retirement benefits over a period of 26 years starting in 1996. Employer reserves for certain former Essex County Employees' Retirement System members who transferred to the Police and Firemen's Retirement System of New Jersey are being paid in 26 year installments which are to continue through the year 2011.

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

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

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

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

C. *Basis of Accounting (Continued)*

Encumbrances

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

Appropriation Reserves

Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under GAAP.

Compensated Absences

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

Self-Insurance Contributions

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

Interfunds Receivable

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

Inventories of Supplies

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

Capital Fixed Assets

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

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

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

C. *Basis of Accounting (Continued)*

Capital Fixed Assets (Continued)

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

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

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

Land and buildings are valued at assessed valuation.

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

D. *Basic Financial Statements*

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

2. *CASH, CASH EQUIVALENTS AND INVESTMENTS*

A. *Cash and Cash Equivalents*

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

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

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

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

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

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

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

A. *Cash and Cash Equivalents (Continued)*

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

B. *Investments*

New Jersey statutes permit the County to purchase the following types of securities:

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

As of December 31, 2011, the County had funds invested and on deposit in checking, statement savings and Certificates of Deposit.

Except for the investment portfolios of the Employees' Retirement System Dedicated Bond Fund, the carrying amount of the County's cash and cash equivalents and investments as of December 31, 2011 was $109,106,504.44. These funds constitute "deposits with financial institutions" as defined by GASB Statement No. 40.

3. *COMPARATIVE TAX INFORMATION*

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

Year	Net Valuation on Which County Taxes are Apportioned	County Tax Rate	County Open Space Tax Rate
2011	$ 91,284,599,647.00	$ 0.4254	$ 0.0152
2010	96,376,538,097.00	0.3944	0.0152
2009	97,911,850,661.00	0.3784	0.0151
2008	94,164,040,217.00	0.3765	0.0151
2007	88,523,931,921.00	0.3828	0.0101

3. *COMPARATIVE TAX INFORMATION (Continued)*

Comparison of Tax Levies and Collections (Includes Added Taxes)

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

Year	Real and Personal Property Tax	Added and Omitted Taxes Under Chapter 397, P.L. 1941	Total Tax Levy	Cash Collections
2011	$ 384,033,637.75	$ 1,622,084.38	$ 385,655,722.13	$ 384,755,111.63
2010	373,755,353.78	659,791.29	374,848,397.92	374,848,397.92
2009	363,575,246.00	1,293,104.54	364,868,350.54	367,354,589.64
2008	349,575,243.00	3,969,072.53	353,544,315.53	353,162,149.76
2007	334,701,235.00	3,539,688.02	338,240,923.02	336,339,277.07

Cash collections include taxes unpaid in prior years.

4. *FUND BALANCE APPROPRIATED*

Year	Balance December 31	Utilized in Budget of Succeeding Year
2011	$26,225,760.55	$ 4,000,000.00
2010	44,032,964.62	21,660,540.00
2009	35,177,098.98	18,500,000.00
2008	28,371,620.32	18,500,000.00
2007	54,949,894.87	36,450,000.00

5. *NEW JERSEY STATE PENSION PLANS*

Description of Systems

Substantially all of the County's employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by State statute: the Public Employees' Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS). These systems are sponsored and administered by the New Jersey Division of Pensions and Benefits. The Public Employees' Retirement System and the Police and Firemen's Retirement System is considered a cost sharing multiple-employer plan.

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

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

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

Public Employees' Retirement System:

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

Police and Firemen's Retirement System:

The Police and Firemen's Retirement System (PFRS) was established in July, 1944 under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full-time county and municipal police or firemen and State firemen appointed after June 30, 1944. Membership is mandatory for such employees. 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.

Contributions Required and Made

In accordance with the provisions of Chapter 78, P.L. 2011, employee pension contribution rates will be increased for PERS from 5.5% to 6.5% and for PFRS from 8.5% to 10% of their base wages, respectfully. These increases will be effective with the first payroll amount to be paid on or after October 1, 2011.

Employee contribution rates for PERS employees will be increased from 6.5% to 7.5% to be phased in equally over a 7 year period beginning July 2012. The contribution rate will increase by 0.14% each year with the first payroll of July until the 7.5% contribution rate is reached in July 2018.

Employee pension contribution rate for PERS Prosecutors will be increased from 8.5% to 10% of the base wage.

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

Contributions Required and Made (Continued)

Employer contributions are actuarially determined on an annual basis by the Division of Pensions. Employer contributions include early retirement incentive payments. Contributions to the plan for the past three (3) years are as follows:

	PERS		PFRS	
Year	County	Employees	County	Employees
2011	$ 9,897,074.00	$ 8,030,757.71	$ 22,532,980.00	$ 6,973,378.44
2010	8,225,860.00	7,623,280.12	17,710,190.00	6,696,647.00
2009	7,436,647.00	8,030,757.71	17,335,548.00	6,973,378.44

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

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

6. *ESSEX COUNTY EMPLOYEES' RETIREMENT SYSTEM*

Description of System

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

Contributions Required and Made

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

Year	Amount
2011	$ 4,176.49
2010	6,131.72
2009	7,432.45

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

Other Matters

a. Investments:

Investments held by the Retirement System as of December 31, 2011 are detailed as follows:

	Cost
Money Funds	$ 682,075.50

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

b. Annuity Contract:

In the year 1986, the County issued pension refunding bonds in the sum of $48 million to purchase a group annuity from the Metropolitan Life Insurance Company to fund the pension obligations of approximately 1,000 employees who retired prior to January 1, 1985. During 2011, the sum of $527,249.94 was collected from this source.

7. *DEFINED CONTRIBUTION RETIREMENT PROGRAM*

Description of System

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

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

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

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

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

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

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

7. *DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)*

Description of System (Continued)

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

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

Contributions Required and Made

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

During the year 2011 there was one official enrolled in the DCRP.

8. *COUNTY DEBT*

The Local Bond Law governs the issuance of bonds and notes to finance general capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Pursuant to N.J.S.A. 40A:2-8, bond anticipation notes, which are issued to temporarily finance capital projects, cannot be renewed past the third anniversary unless an amount equal to at least the first requirement is paid prior to each anniversary and must be paid off within ten years and five months or retired by the issuance of bonds.

Summary of County Debt (Excluding Current Debt)

	Year 2011	Year 2010	Year 2009
Issued:			
Bonds and Notes	$ 250,629,820.00	$ 248,180,320.00	$ 223,584,820.00
Refunding Bonds	123,040,000.00	134,090,000.00	158,830,000.00
Loan Payable	465,881.85	489,498.90	512,650.60
Authorized but Not Issued:			
Bonds and Notes:			
General	22,968,534.40	23,641,034.40	19,778,933.35
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding (40:37A-80)	589,450,000.00	606,850,000.00	619,560,000.00
Bonds, Bond Anticipation Notes and Loans Issued	17,980,000.00	19,845,000.00	21,610,000.00
Essex County Utilities Authority:			
Bonds Issued	74,335,000.00	79,690,000.00	83,465,000.00
Notes Issued	6,250,000.00	6,250,000.00	6,250,000.00
	$ 1,085,119,236.25	$ 1,119,035,853.30	$ 1,133,591,403.95

8. *COUNTY DEBT (Continued)*

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the procedures prescribed for the preparation of the Annual Debt Statement and indicates a statutory net debt of 0.350%:

	Gross Debt	Deductions	Net Debt
General Debt	$ 1,085,119,236.25	$ 765,360,000.00	$ 319,759,236.25
Deductions:			
Lease Revenue and Lease Revenue Refunding Bonds and Bond Anticipation Notes Issued by the Essex County Improvement Authority		$ 589,450,000.00	
Bonds and Loans Issued and Authorized but Not Issued by the Essex County Improvement Authority		17,980,000.00	
Capital Projects for the County College - Chapter 12 State Aid		12,165,000.00	
Pension Refunding Bonds		54,665,000.00	
Bonds and Notes Issued by Essex County Utilities Authority		80,585,000.00	
Other Deductions:			
Open Space Trust		9,985,000.00	
Police Academy		530,000.00	
		$ 765,360,000.00	

Summary of Statutory Debt Condition - Annual Debt Statement

Net Debt, $319,759,236.25 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, $91,384,288,226.00 equals 0.350%.

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

Borrowing Power - 2% of Equalized Valuation Basis	$ 1,827,685,765.32
Net Debt	319,759,236.25
Remaining Borrowing Power	$ 1,507,926,529.07

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

8. COUNTY DEBT (Continued)

General Obligation Bonds

$2,950,000, 1996 Bonds due in annual installments of $147,500 through September 2016, interest at 6.30%* (noncallable).	$ 737,500.00
$67,200,000, 2004 Bonds due in annual installments of $4,670,000 to $5,860,000 through October 2019, interest at 4.00%.	36,665,000.00
$83,510,000, 2005 Bonds due in annual installments of $1,970,000 to $2,800,000 through May 2022, interest at 4.00% to 5.00%.	21,280,000.00
$4,275,000, 2010 Bonds due in annual installments of $285,000 through July 2025, interest variable.	3,990,000.00
$60,250,000, 2010 Bonds due in annual installments of $275,000 to $15,200,000 through August 2025, interest at 5.00%.	60,075,000.00
$37,550,000, 2010 Bonds due in annual installments of $3,380,000 to $18,100,000 through August 2025, interest at 5.90% to 6.15%.	37,550,000.00
	$ 160,297,500.00

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

County College and Vocational School Bonds

$4,500,000, 1999 County College Bonds due in annual installments of $380,000 to $405,000 through August 2014, interest at 5.25% to 5.45%.	$ 1,180,000.00
$7,000,000, 2001 Vocational School Bonds due in annual installments of $520,000 through July 2012, interest at 4.375%.	520,000.00
$14,500,000, 2004 Bonds due in annual installments of $1,180,000 to $1,420,000 through October 2017, interest at 4.00%	7,785,000.00
$4,000,000, 2004 Bonds due in annual installments of $265,000 to $350,000 through October 2019, interest at 3.50% to 4.00%.	2,445,000.00
$2,600,000, 2004 Vocational School Bonds due in annual installments of $160,000 to $215,000 through October 2020, interest at 3.50% to 4.00%.	1,665,000.00
$10,732,320, 2007 Vocational School Bonds due in annual installments of $100,000 to $1,165,000 through December 2022, interest at 4.00% to 5.00%.	10,732,320.00

8. COUNTY DEBT (Continued)

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

$9,000,000, 2008A County College Bonds due in annual installments of $515,000 to $780,000 through March 2023, interest at 3.50% to 4.10%.	$ 7,625,000.00
$9,000,000, 2008B County College Bonds due in annual installments of $515,000 to $780,000 through March 2023, interest at 3.50% to 4.10%.	7,625,000.00
$3,200,000, 2010 Vocational School Bonds due in annual installments of $185,000 to $265,000 through August 2025, interest at 4.00% to 5.00%.	3,025,000.00
$15,576,500, 2010 County College Bonds due in annual installments of $95,000 to $2,550,000 through August 2025, interest at 4.00% to 5.00%.	15,515,000.00
$1,176,500, 2010 County College Bonds due in annual installments of $65,000 to $100,000 through August 2025, interest at 4.00% to 5.00%.	1,115,000.00
$8,600,000, 2010 County College Bonds due in annual installments of $510,000 to $5,135,000 through August 2025, interest at 5.90% to 6.15%.	8,600,000.00
	$ 67,832,320.00

Refunding Bonds

$42,540,000, 1989A Bonds due in an annual installment of $3,500,000 in August 2019, interest at 15.25% (noncallable).	$ 3,500,000.00
$54,665,000, 2003 Bonds due in annual installments of $220,000 to $6,625,000 through April 2033, interest at 4.75% to 4.95%. The bonds are not subject to optional redemption.	54,665,000.00
$80,100,000, 2005 Bonds due in annual installments of $4,110,000 to $6,115,000 through June 2016, interest at 5.00%.	26,815,000.00
$2,980,000, 2008B Bonds due in annual installments of $570,000 to $585,000 through November 2014, interest at 3.50% to 4.00%.	1,730,000.00
$32,635,000, 2008C Bonds due in annual installments of $3,590,000 to $3,880,000 through December 2017, interest at 5.26% to 6.00%	22,495,000.00

8. *COUNTY DEBT (Continued)*

Refunding Bonds ***(Continued)***

$2,360,000, 2011 Bonds due in annual installments of $485,000 to $710,000 through June 2015, interest at 2.00% to 4.00%	$ 2,360,000.00
$10,495,000, 2011 Bonds due in annual installments of $45,000 to $2,235,000 through June 2017, interest at 2.00% to 4.00%	10,495,000.00
$980,000, 2011 Bonds due in annual installments of $160,000 to $165,000 through June 2017, interest at 2.00% to 4.00%	980,000.00
	$ 123,040,000.00

8. *COUNTY DEBT (Continued)*

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

	General Serial Bonds		Refunding Bonds		
Year	Principal	Interest	Principal	Interest	Total
2012	$ 6,669,820.00	$ 10,789,390.26	$ 12,260,000.00	$ 6,201,008.00	$ 35,920,218.26
2013	11,712,500.00	10,539,802.52	12,885,000.00	5,620,891.50	40,758,194.02
2014	17,622,500.00	9,997,202.52	13,415,000.00	5,017,594.75	46,052,297.27
2015	17,857,500.00	9,208,137.52	13,255,000.00	4,365,078.75	44,685,716.27
2016	18,172,500.00	8,421,638.76	11,055,000.00	3,747,497.50	41,396,636.26
2017	18,410,000.00	7,622,058.76	5,180,000.00	3,324,191.25	34,536,250.01
2018	17,615,000.00	6,819,758.76	1,370,000.00	3,028,747.50	28,833,506.26
2019	17,750,000.00	6,052,465.00	5,175,000.00	2,956,428.75	31,933,893.75
2020	11,460,000.00	5,285,090.00	2,005,000.00	2,335,278.75	21,085,368.75
2021	11,165,000.00	4,771,502.50	2,370,000.00	2,231,372.50	20,537,875.00
2022	11,595,000.00	4,268,665.00	1,450,000.00	2,140,647.50	19,454,312.50
2023	23,820,000.00	3,805,422.50	1,740,000.00	2,064,885.00	31,430,307.50
2024	22,200,000.00	2,639,682.50	2,060,000.00	1,972,575.00	28,872,257.50
2025	22,080,000.00	1,331,882.50	2,410,000.00	1,861,942.50	27,683,825.00
2026			2,795,000.00	1,733,118.75	4,528,118.75
2027			3,215,000.00	1,584,371.25	4,799,371.25
2028			3,670,000.00	1,413,967.50	5,083,967.50
2029			4,165,000.00	1,220,051.25	5,385,051.25
2030			4,710,000.00	1,000,395.00	5,710,395.00
2031			5,295,000.00	752,771.25	6,047,771.25
2032			5,935,000.00	474,828.75	6,409,828.75
2033			6,625,000.00	163,968.75	6,788,968.75
	$ 228,129,820.00	$ 91,552,699.10	$ 123,040,000.00	$ 55,211,611.75	$ 497,934,130.85

8. *COUNTY DEBT (Continued)*

Verona Lake Dam Restoration Loan

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

The following is a schedule of annual principal and interest payments for the restoration of the Verona Lake Dam as of December 31, 2011:

Year	Total	Principal	Interest
2012	$ 33,289.54	$ 24,091.76	$ 9,197.78
2013	33,289.52	24,575.99	8,713.53
2014	33,289.52	25,069.97	8,219.55
2015	33,289.53	25,573.88	7,715.65
2016	33,289.52	26,087.91	7,201.61
2017	33,289.52	26,612.28	6,677.24
2018	33,289.52	27,147.18	6,142.34
2019	33,289.53	27,692.85	5,596.68
2020	33,289.53	28,249.47	5,040.06
2021	33,289.54	28,817.29	4,472.25
2022	33,289.52	29,396.51	3,893.01
2023	33,289.54	29,987.39	3,302.15
2024	33,289.52	30,590.13	2,699.39
2025	33,289.52	31,204.99	2,084.53
2026	33,289.52	31,832.21	1,457.31
2027	33,289.53	32,472.04	817.49
2028	16,644.80	16,480.00	164.80
	$ 549,277.22	$ 465,881.85	$ 83,395.37

8. *COUNTY DEBT (Continued)*

Lease Revenue Bonds

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

Purpose	Date of Issue	Expiration Date	Principal Amount	Amount Outstanding Dec. 31, 2011
General Obligation Lease Revenue Bonds, Series 1997A-H (Sportsplex Project) First Optional Call Date (Other than Series C and Series G Bonds) 10-01-07	7-01-97	10-01-23	$ 11,000,000.00	$ 1,500,000.00
Parking Facility Revenue Refunding Bonds, Series 1998	8-01-98	10-01-22	9,225,000.00	5,965,000.00
General Obligation Lease Revenue Bonds, (Social Services Facilities Project) (Noncallable)	9-01-98	9-01-27	5,000,000.00	3,780,000.00
General Obligation Guaranteed Revenue Bonds, Series 1998A (New Jersey Performing Arts Center)	12-01-98	10-01-18	5,000,000.00	2,345,000.00
General Obligation Lease Revenue Bonds, Series 1998B (Riverbank Park Project) First Optional Call Date 9-01-08	12-01-98	9-01-13	4,500,000.00	2,535,000.00
General Obligation Lease Revenue Bonds, Series 1998C (Noncallable) (Charm Acres Project)	12-01-98	9-01-18	1,500,000.00	290,000.00
General Obligation Lease Revenue Bonds, Series 2002, (Cogen Facility Project) First Optional Call Date 1-01-12	7-01-02	1-01-23	21,150,000.00	2,090,000.00
General Obligation Lease Revenue Bonds, Series 2002A, $37,720,000 and Series 2002B, $10,790,000 (County Correctional Facility Project) First Optional Call Date 10-01-12	8-15-02	10-01-23	48,510,000.00	2,025,000.00

8. *COUNTY DEBT (Continued)*

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

Purpose	Date of Issue	Expiration Date	Principal Amount	Amount Outstanding Dec. 31, 2011
Guaranteed Lease Revenue Bonds, Series 2003 (County Correctional Facility Project)	4-01-03	10-01-28	$ 94,300,000.00	$ 13,225,000.00
Project Consolidation Revenue Bonds, Series 2003		12-15-20	120,045,000.00	88,575,000.00
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-14	188,565,000.00	175,945,000.00
Project Consolidation Revenue Bonds, Series 2006	8-16-05	12-15-24	41,865,000.00	33,070,000.00
Project Consolidation Revenue Bonds, 2005	8-24-05	12-15-27	11,515,000.00	9,730,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-08	14,420,000.00	12,530,000.00
Project Consolidation Revenue Bonds, Series 2007	3-15-07	12-15-23	235,845,000.00	235,845,000.00
			$ 812,440,000.00	$ 589,450,000.00

8. *COUNTY DEBT (Continued)*

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

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

Year	Total	Principal	Interest
2012	$ 61,630,021.02	$ 31,510,000.00	$ 30,120,021.02
2013	56,974,245.02	28,350,000.00	28,624,245.02
2014	51,461,109.52	24,215,000.00	27,246,109.52
2015	52,419,390.78	26,390,000.00	26,029,390.78
2016	55,306,365.02	30,505,000.00	24,801,365.02
2017	61,743,994.78	38,365,000.00	23,378,994.78
2018	63,272,115.52	41,830,000.00	21,442,115.52
2019	63,644,043.26	44,350,000.00	19,294,043.26
2020	73,520,166.00	56,520,000.00	17,000,166.00
2021	73,476,666.02	59,410,000.00	14,066,666.02
2022	74,473,266.00	63,495,000.00	10,978,266.00
2023	58,454,500.26	50,780,000.00	7,674,500.26
2024	23,196,325.26	18,120,000.00	5,076,325.26
2025	17,837,089.00	13,730,000.00	4,107,089.00
2026	16,753,941.26	13,385,000.00	3,368,941.26
2027	16,334,272.26	13,685,000.00	2,649,272.26
2028	13,070,630.00	11,160,000.00	1,910,630.00
2029	13,063,750.00	11,765,000.00	1,298,750.00
2030	12,538,675.00	11,885,000.00	653,675.00
	$ 859,170,565.98	$ 589,450,000.00	$ 269,720,565.98

Bonds and Notes Authorized but Not Issued

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

	Balance Dec. 31, 2011	Balance Dec. 31, 2010
General Capital Fund	$ 22,968,534.40	$ 23,641,034.40

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

Debt Guaranteed by the County

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

Purpose	Date of Issue	Expiration Date	Principal Amount	Annual Installment Amounts	Interest Rates	Amount Outstanding Dec. 31, 2011
Airport Revenue, Series 1998	8-01-98	11-01-18	$ 1,000,000.00	$ 35,000.00 to $ 410,000.00	4.00 - 5.10	$ 465,000.00
Property and Equipment Leasing Program Pooled Revenue Bonds, Series 1992A - First Optional Call Date 12-01-02	9-15-92	12-01-12	10,485,000.00	485,000.00 to 715,000.00	5.50 - 6.50	715,000.00
Property and Equipment Leasing Program Pooled Revenue Bonds, Series 1993A - First Optional Call Date 7-01-02	2-01-93	8-01-13	5,700,000.00	340,000.00 to 1,760,000.00	5.25 - 5.80	660,000.00
Revenue Bond, Series 1995 (Garden State Cancer Center Project) - First Optional Call Date 12-01-05	6-15-95	12-01-20	3,600,000.00	90,000.00 to 270,000.00	5.50 - 6.00	1,940,000.00
Revenue Refunding Bonds, Series 1996 (County College Project) - First Optional Call Date 12-01-06	2-15-96	12-01-24	5,485,000.00	35,000.00 to 425,000.00	4.20 - 5.35	4,155,000.00
Airport Refunding Revenue Bonds, Series 2004	10-01-04	11-01-21	3,285,000.00	Term Bonds Due 11-01-21		2,560,000.00
Airport Revenue and Refunding Bonds, Series 2007	9-26-07	11-01-19	8,590,000.00	95,000.00 to 365,000.00	3.625 - 4.50	7,485,000.00
			$ 38,145,000.00			$ 17,980,000.00

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

8. *COUNTY DEBT (Continued)*

Debt Guaranteed by the County (Continued)

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

Bonds

$14,890,000, 2006 Series A Refunding Revenue Bonds due in annual installments of $900,000 to $1,350,000 through October 2022, interest at 3.25% to 4.25%.	$ 12,205,000.00
$12,030,000, 2006 Series B Refunding Revenue Bonds due in annual installments of $685,000 to $1,175,000,000 through October 2022, interest at 5.27% to 5.58%.	9,990,000.00
$52,240,000, 2009 Refunding Revenue Bonds due in annual installments of $500,000 to $5,855,000 through April 2032, interest at 2.50% to 5.00%.	52,140,000.00
	74,335,000.00

Notes

$6,250,000 Water System Project Notes (Series 2001) due November 9, 2012, interest at 2.00%.	6,250,000.00
	$ 80,585,000.00

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

9. *INTERFUND RECEIVABLES AND PAYABLES*

As of December 31, 2011, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

	Due from Other Funds	Due to Other Funds
Current Fund	$ 7,094,799.57	$
Federal and State Grant Fund		7,094,638.14
Pension Trust Fund		161.43
	$ 7,094,799.57	$ 7,094,799.57

10. *OTHER POST-EMPLOYMENT BENEFITS*

Plan Description

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

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

***Plan Description* (Continued)**

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

Retirees meeting the aforementioned conditions hired subsequent to year 1 978 may choose any medical plan offered by the County with the exception of the Traditional Plan and are eligible to receive the offered prescription card. Qualified retirees hired in 1978 and prior may choose any medical plan offered by the County, however these retirees are not eligible to receive the offered prescription card. In addition, retirees are required to enroll in Medicare Parts A and B upon reaching the age of Medicare eligibility.

Actuarial Valuations

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

Unfunded Accrued Liability	$ 450,156,696.00
Employer Contribution	$ 14,377,447.00
Annual OPEB Cost:	
Annual Required Contribution	$ 44,479,915.00
Interest on Net OPEB Obligation	7,000,331.00
Adjustment to Annual Required Contribution	(8,888,138.00)
Total Annual OPEB Cost	$ 42,592,108.00
Net OPEB Obligation:	
Net OPEB Obligations as of January 1, 2011	$ 140,006,622.00
Annual OPEB Cost	42,592,108.00
Annual Employer Contribution	(14,377,447.00)
Net OPEB Obligations December 31, 2011 (Estimated)	$ 168,221,283.00

Other Information

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

It should be noted the above information is required in accordance with the regulations of the Local Financial Board to be amended every two years.

11. *DEFERRED COMPENSATION PLAN*

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

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

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

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

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

12. *RISK MANAGEMENT*

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

Workers' Compensation:

Claims for workers' compensation are funded on a cash basis through budget appropriations. There was no reserve established at December 31, 2011 for possible catastrophic claims. Claims expenses originating in 1994 and prior were charged to the Bond Ordinance Fund established in 1991 until the Fund was depleted in 1998.

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

Processing and payment of workers' compensation claims for 2011 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, 2011.

12. *RISK MANAGEMENT (Continued)*

Activity for the Workers' Compensation Trust Fund for the year 2011 is detailed as follows:

Balance December 31, 2010		$ 111,843.48
Increases:		
Budget	$ 1,668,617.29	
Other	343,078.75	
		2,011,696.04
		2,123,539.52
Decreases:		
Claims	1,795,521.18	
Management Fees	161,200.00	
		1,956,721.18
Balance December 31, 2011		$ 166,818.34

Automobile:

The County is liable for the first $400,000.00. Any claims in excess of $400,000.00 per occurrence are covered to the sum of $5,000,000.00. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2011 for possible catastrophic claims.

General Liability:

The County is liable for the first $400,000.00. Any claims in excess of $400,000.00 per occurrence are covered to the sum of $5,000,000.00. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2011 for possible catastrophic claims.

Health Care Professionals (Malpractice):

The County is responsible for the first $400,000.00 of each medical incident. Claims in excess of $400,000.00 are covered for an additional $400,000.00. The annual aggregate limit is $3,000,000.00 with an aggregate deductible in the sum of $1,000,000.00. A separate fund is not maintained and there was no reserve established at December 31, 2011 for possible catastrophic claims.

Health Benefits:

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

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

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

Claims and premiums for health benefits are funded on a cash basis through budget appropriations. There was no reserve established at December 31, 2011 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2011.

13. *CONTINGENT LIABILITIES*

a. *Compensated Absences*

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

Vacation:

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

Sick Time:

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

Compensatory Time:

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

Personal Days:

Unused personal days are also granted on a prorated basis.

It is estimated that the sum of $12,137,820.01 computed internally at 2011 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2011 for accumulated vacation, sick and compensatory time and personal days. This amount was not verified by audit.

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

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

Benefits paid in any future year will be charged to that year's budget. The 2011 County Budget does not include an appropriation for accrued benefits; however, benefits to be paid in 2011 are not expected to be material.

b. *Federal and State Awards*

The County participates in several federal and state grant programs which are governed by various rules and regulations of the grantor agencies; therefore to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at December 31, 2011 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore no provisions have been recorded in the accompanying statutory basis financial statements for such contingencies.

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

13. *CONTINGENT LIABILITIES (Continued)*

c. *Reimbursements Due New Jersey Department of Human Services*

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

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

d. *Miscellaneous Welfare Revenue*

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

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

e. *Solid Waste Disposal*

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

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

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

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

13. *CONTINGENT LIABILITIES (Continued)*

e. *Solid Waste Disposal (Continued)*

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

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

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

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

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

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

13. *CONTINGENT LIABILITIES (Continued)*

f. *Service Charge Escrow Deposit Agreement*

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

g. *Upsala College - Bankruptcy Filing*

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

h. *Litigation*

The County of Essex is a party to several matters of litigation which include general liability, employment, civil rights and other matters. The County is self-insured with respect to any claims equal to or less than $400,000.00 and insurance coverage is generally in effect for claims exceeding this amount.

The County of Essex, as determined by the Office of the County Counsel, has a potential financial exposure estimated at $20,312,000.00 involving 218 matters in various courts.

14. *LEASE OBLIGATIONS*

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

Year	Amount
2012	$ 4,695,580.00
2013	2,097,845.00

A number of the leases have expired and are on a month to month basis, therefore rental payments in 2011 and thereafter are subject to change. Several of the leases examined contain escalation charges based on real estate and other "operating costs" that are undeterminable until occurrence.

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

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

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

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

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

The County continues to administer payroll and certain fringe benefit costs as of December 31, 2011.

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

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

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

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

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

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

18. *SUBSEQUENT EVENTS*

The County of Essex has evaluated subsequent events that occurred after the balance sheet date but before July 24, 2012. No items were determined to require disclosure.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	Ref.	Regular Fund		Federal and State Grant Fund	
Balance December 31, 2010	A		$ 75,635,592.75		$
Increased by Receipts:					
Petty Cash Funds	A-6	$ 11,800.00		$	
Taxes Receivable	A-8	384,755,111.63			
Revenue Accounts Receivable	A-10	287,933,768.02			
Interfunds Receivable	A-11	3,344,330.63			
Accounts Payable	A-13	105,617.07			
Due to State of New Jersey	A-15	23,818,831.29			
Interfunds Payable	A-16			7,094,638.12	
Performance Bonds	A-17	579,005.14			
Miscellaneous Reserves	A-18	18,827.92			
Federal and State Grants Receivable	A-19			72,668,586.70	
County of Essex Matching Grant Funds	A-20			154,448.00	
Federal and State Grant Funds Unappropriated	A-21			422,506.79	
Contra Item:					
Tax Anticipation Notes	Contra	40,000,000.00			
			740,567,291.70		80,340,179.61
			816,202,884.45		80,340,179.61
Decreased by Disbursements:					
Prior Years' Revenue Refunds	A-1	137,744.87			
Budget Appropriations	A-3	664,439,215.63			
Petty Cash Funds	A-6	11,800.00			
Interfunds Receivable	A-11	7,094,638.12			
Appropriation Reserves	A-12	22,666,026.94			
Accounts Payable	A-13	379,078.75			
Due to State of New Jersey	A-15	23,818,831.29		100,487.97	
Interfunds Payable	A-16	772,000.00		1,169,567.63	
Performance Bonds	A-17	734,587.66			
Federal and State Grant Appropriations	A-20			79,070,124.01	
Contra Item:					
Tax Anticipation Notes	Contra	40,000,000.00			
			760,053,923.26		80,340,179.61
Balance December 31, 2011	A		$ 56,148,961.19		$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2011

A-5

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Bank of America:			
Account #0001-4070-7457	$ 2,689,665.57	$ 2,689,665.57	$
City National Bank of NJ:			
Account #1426869	47,737.15		47,737.15
Account #1507753	15,101.60		15,101.60
Garden State Community Bank:			
Account #107000143	69,498.59	69,498.59	
Account #107000151	432.57	432.57	
PNC Bank:			
Account #80-1785-1107	556,078.19	556,078.19	
Account #81-0110-5799	3,500,445.88	3,500,445.88	
Account #80-0976-4783	10,308,253.32	10,308,253.32	
The Provident Bank:			
Account #833391360	8,419,341.76		8,419,341.76
Account #605804485	3,762,620.76	3,088,332.94	674,287.82
TD Bank, NA:			
Account #3451012626	20,533,339.41	20,533,339.41	
Valley National Bank:			
Account #91102723	110,638.96	110,638.96	
Wachovia:			
Account #2110000102265	2,044,332.72	2,044,332.72	
	52,057,486.48	42,901,018.15	9,156,468.33
Plus: Deposits-in-Transit	5,335,143.58	5,335,143.58	
Other Adjustments	19,167.60	19,155.60	12.00
	57,411,797.66	48,255,317.33	9,156,480.33
Less: Outstanding Checks	1,262,792.43	1,262,792.43	
Other Adjustments	44.04	44.04	
	1,262,836.47	1,262,836.47	
	$ 56,148,961.19	$ 46,992,480.86	$ 9,156,480.33

Reference A-4

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PETTY CASH FUNDS

A-6

	Received from Division of Treasury	Returned to Division of Treasury
Department of Health and Rehabilitation	$ 700.00	$ 700.00
Register of Deeds and Mortgages	100.00	100.00
Sheriff	10,000.00	10,000.00
Citizens' Services - Youth Services	500.00	500.00
Superintendent of Schools	200.00	200.00
Clerk - Board of Chosen Freeholders	200.00	200.00
County Clerk	100.00	100.00
	$ 11,800.00	$ 11,800.00
Reference	A-4	A-4

CHANGE FUNDS

A-7

	Balance Dec. 31, 2010	Balance Dec. 31, 2011
Register of Deeds and Mortgages	$ 50.00	$ 50.00
Surrogate	800.00	800.00
Department of Parks, Recreation and Cultural Affairs	10,050.00	10,050.00
Essex County Correctional Facility	800.00	800.00
	$ 11,700.00	$ 11,700.00
Reference	A	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

TAXES RECEIVABLE

A-8

	Balance Dec. 31, 2010	2011 Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2011
Township of Belleville	$	$ 14,756,415.82	$ 71,918.03	$ 14,828,333.85	$
Township of Bloomfield	40,489.94	20,307,370.79	11,164.74	20,347,860.73	11,164.74
Borough of Caldwell	2,972.97	4,732,429.38	2,591.78	4,735,402.35	2,591.78
Township of Cedar Grove	8,030.65	10,243,303.34	48,058.56	10,251,333.99	48,058.56
City of East Orange	46,897.97	14,200,832.19	9,850.63	14,247,730.16	9,850.63
Borough of Essex Fells	3,727.87	3,399,677.54	18,212.10	3,403,405.41	18,212.10
Township of Fairfield		12,566,588.38	11,976.94	12,578,565.32	
Borough of Glen Ridge	7,730.11	6,324,437.84	7,129.28	6,332,167.95	7,129.28
Township of Irvington	9,855.74	12,736,204.13		12,746,059.87	
Township of Livingston	26,959.45	32,880,103.76	34,431.62	32,907,063.21	34,431.62
Township of Maplewood		15,573,273.15	5,042.74	15,578,315.89	
Township of Millburn	150,351.11	37,272,986.69	103,344.55	37,423,337.80	103,344.55
Township of Montclair	33,994.42	29,192,271.18	51,384.82	29,226,265.60	51,384.82
City of Newark	106,786.61	71,909,088.59	1,069,882.80	72,015,875.20	1,069,882.80
Borough of North Caldwell	30,097.19	7,229,015.57	14,087.27	7,259,112.76	14,087.27
Township of Nutley	37,497.46	17,237,372.50	58,076.42	17,274,869.96	58,076.42
City of Orange Township	4,357.56	7,319,814.90	2,482.11	7,324,172.46	2,482.11
Borough of Roseland	3,903.83	7,512,454.13	2,305.47	7,516,357.96	2,305.47
Township of South Orange Village		11,550,598.51		11,550,598.51	
Township of Verona	8,818.23	9,964,387.03	10,453.90	9,973,205.26	10,453.90
Township of West Caldwell	44,840.97	10,252,620.61	21,486.97	10,297,461.58	21,486.97
Township of West Orange	65,224.09	26,872,391.72	68,203.65	26,937,615.81	68,203.65
	$ 632,536.17	$ 384,033,637.75	$ 1,622,084.38	$ 384,755,111.63	$ 1,533,146.67
Reference	A	Reserve	Reserve	A-4,Below	A

	Ref.	
Added and Omitted Taxes:		
Budget Revenue	A-2	$ 721,473.88
County Purpose Tax	A-2	384,033,637.75
	Above	$ 384,755,111.63

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-9

	Ref.	
Balance December 31, 2010	A	$ 6,410.36
Increased by:		
Deposits - Net	Reserve	3,421.18
Balance December 31, 2011	A	$ 9,831.54

Analysis of Balance

	Account Number	
Administrative Office of the Courts:		
Prosecutor's Office	28400	$ 3,752.59
Prosecutor's Office	28325	1,723.50
Office of County Counsel	28300	4,355.45
		$ 9,831.54

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #1

	Ref.	Balance Dec. 31, 2010	Accruals	Collections	Balance Dec. 31, 2011
Local Revenue:					
County Clerk	A-2	$	$ 165,268.75	$ 165,268.75	$
Register of Deeds	A-2	815,566.80	5,813,205.07	5,484,777.15	1,143,994.72
County Surrogate	A-2	16,805.18	568,313.10	528,602.51	56,515.77
County Sheriff	A-2		925,760.85	925,760.85	
Essex County Parks	A-2	27,755.34	9,902,100.21	9,548,139.71	381,715.84
Interest on Investments and Deposits	A-2		115,042.85	115,042.85	
Hospital Center:					
State Share of Costs (Medicare/Medicaid)	A-2	36,045.00	4,341,080.17	4,377,125.17	
Other Revenue (Mental Hospital)	A-2		529,609.40	529,609.40	
Division of Roads and Bridges:					
Road Openings	A-2	17,500.00	127,187.00	144,687.00	
Essex County Youth House	A-2		222,612.57	177,107.74	45,504.83
Vending Machine Commissions	A-2	3,750.00	135,870.75	134,176.05	5,444.70
Essex County Division of Welfare:					
Medicaid Processing	A-2		1,121,330.79	1,121,330.79	
State and Federal Participation	A-2		40,849,073.26	40,849,073.26	
Miscellaneous	A-2		15,000,000.00	15,000,000.00	
Rents - County Property	A-2		837,421.63	837,421.63	
Motor Vehicle Fines	A-2	163,404.89	4,224,152.74	4,222,777.36	164,780.27
Grants - Indirect Cost/Fringe Benefits	A-2		4,811,083.30	4,811,083.30	
Forfeited Recognizances	A-2	28,100.00	423,773.90	451,623.90	250.00
State Aid:					
Franchise Taxes on Life Insurance Companies	A-2		3,022,276.61	3,022,276.61	
Essex County Vocational School - Debt Service Aid	A-2		194,315.00	194,315.00	
State of New Jersey - Reimbursement for Confinement of Prisoners	A-2		2,180,746.60	2,175,575.92	5,170.68
SFEA Funds - Youth Detention	A-2		706,500.00	706,500.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #2

	Ref.	Balance Dec. 31, 2010	Accruals	Collections	Balance Dec. 31, 2011
State Aid:					
Social and Welfare Services:					
Division of Youth and Family Services	A-2	$	$ 14,949,524.00	$ 14,949,524.00	$
Supplemental Social Security Income	A-2		2,838,573.00	2,838,573.00	
Psychiatric Facilities (C. 73, P. L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		9,302,359.00	9,302,359.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-2		49,954,765.00	49,954,765.00	
State Patients in County Psychiatric Hospitals	A-2		40,992,937.18	40,992,937.18	
Reimbursement - Community Mental Health Center - Piscataway	A-2		70,529.00	70,529.00	
Other Items:					
Department of Health, Education and Welfare:					
Title IV-D - Child Enforcement Program	A-2		1,890,506.37	1,890,506.37	
Telephone Commissions	A-2	74,490.62	958,008.82	951,418.86	81,080.58
ECIA Parking	A-2		748,726.73	748,726.73	
Reimbursement for School Board Elections	A-2		642,093.29	642,093.29	
Inmate Co-Pay	A-2		275,242.92	275,242.92	
Health Benefits Co-Pay	A-2		3,259,008.06	3,259,008.06	
Chapter XII Reimbursement	A-2		1,708,789.62	1,708,789.62	
CTP Debt Service	A-2		764,369.76	764,369.76	
Board of Education Worker Reimbursement	A-2		581,375.00	581,375.00	
Delaney Hall Drug Treatment Program	A-2		18,000,000.00	18,000,000.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #3

	Ref.	Balance Dec. 31, 2010	Accruals	Collections	Balance Dec. 31, 2011
Other Items:					
Revised Fees (P.L. 2001, C. 370):					
Surrogate	A-2	$	$ 231,763.25	$ 231,763.25	$
County Clerk	A-2		51,353.00	51,353.00	
Register	A-2		1,442,200.20	1,442,200.20	
Sheriff	A-2		605,108.50	605,108.50	
County Prosecutor's Funding Initiative Pilot Program	A-2		1,811,000.00	1,811,000.00	
Open Space Debt Service Offset	A-2		1,394,176.50	1,394,176.50	
Passaic County Youth Detention Agreement	A-2		4,303,419.90	4,303,419.90	
50 South Clinton Street Leased Space	A-2	91,250.00	1,391,383.35	1,390,620.43	92,012.92
Locked Unit - East Orange General Hospital	A-2	25,441.00	295,240.25	316,663.50	4,017.75
Federal Inmate Housing	A-2		30,276,920.01	30,276,920.01	
Build America Bond Interest Subsidy	A-2		1,082,164.61	1,082,164.61	
FEMA Storm Reimbursement	A-2		577,331.45	577,331.45	
		1,300,108.83	284,956,097.26	285,935,214.09	1,980,488.06
Miscellaneous Revenues Not Anticipated Elsewhere in the Budget:					
Interlocal Service Agreements:					
Essex County Utilities Authority:					
Indirect Costs		218,807.92	274,241.92	218,807.92	274,241.92
Host Fees			163,587.76	152,786.33	10,801.43
Public Work Fees			58,724.48	58,724.48	
Municipal Reimbursements - Street Lighting		83,509.47	15,778.10	14,917.35	84,370.22
Commissioner of Registration and Superintendent of Elections			787.00	787.00	
Planning Board			98,865.00	98,865.00	
Weights and Measures Fines			134,334.50	134,334.50	
Court Fines and Ordinances			13,106.50	13,106.50	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #4

	Ref.	Balance Dec. 31, 2010	Accruals	Collections	Balance Dec. 31, 2011
Miscellaneous Revenues Not Anticipated Elsewhere in the Budget:					
Prosecutor's Office		$	$ 4,677.48	$ 4,677.48	$
Outside Employment of Off-Duty Sheriff's Officers:					
Administrative Fees			278,313.21	278,313.21	
		302,317.39	1,042,415.95	975,319.77	369,413.57
Other Miscellaneous			1,502,371.72	1,502,371.72	
	A-2a	302,317.39	2,544,787.67	2,477,691.49	369,413.57
		$ 1,602,426.22	$ 287,500,884.93	$ 288,412,905.58	$ 2,349,901.63
	Reference	A	Reserve	Below	A

	Ref.	
Collections	A-4	287,933,768.02
Interfunds Receivable	A-11	24,424.43
Prepaid Revenue Applied	A-14	440,343.37
Miscellaneous Reserves Applied	A-18	14,369.76
	Above	$ 288,412,905.58

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE

A-11

	Balance Dec. 31, 2010	Increase	Decrease	Balance Dec. 31, 2011
Regular Fund				
Federal and State Grant Fund	$ 1,177,319.60	$ 7,094,638.14	$ 1,177,319.60	$ 7,094,638.14
Pension Trust Fund		1,107.80	946.37	161.43
General Capital Fund		2,173,816.63	2,173,816.63	
	$ 1,177,319.60	$ 9,269,562.57	$ 3,352,082.60	$ 7,094,799.57
Reference	A	Below	Below	A

	Ref.		
Unappropriated Federal and State Reserves Cancelled	A-1	$ 0.02	$
Grant Receivable Cancelled	A-1		5,429.47
General Capital Fund Balance	A-2	2,150,500.00	
Interest Earned on Investments	A-10	24,424.43	
		2,174,924.43	
Settlements	A-4		3,344,330.63
Current Fund Expenditures Paid by Federal and State Grant Fund	A-12		2,322.50
Advances	A-4	7,094,638.12	
	Above	$ 9,269,562.57	$ 3,352,082.60

Analysis of Net Interfund Charge to Operations		
Balance December 31, 2011	Above	$ 7,094,799.57
Balance December 31, 2010	Above	1,177,319.60
Net Charge to Operations	A-1	$ 5,917,479.97

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #1

Appropriations	Balance Dec. 31, 2010 Encumbered	Balance Dec. 31, 2010 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	$	$ 1.19	$ 1.19	$	$	$ 1.19
Other Expenses	6,140.37	16,357.75	22,498.12	5,362.97	777.40	16,357.75
Office of the County Administrator:						
Salaries and Wages		0.34	0.34			0.34
Other Expenses	76.47	342.47	418.94		76.47	342.47
County Legislative Office:						
Board of Chosen Freeholders:						
Salaries and Wages		0.37	0.37			0.37
Other Expenses	38,947.98	14,831.54	53,779.52	22,701.94	18,134.00	12,943.58
Clerk and Other Legislative Functions:						
Salaries and Wages		1.89	1.89			1.89
Other Expenses	7,165.75	92,173.01	99,338.76	15,766.78	13,550.25	70,021.73
County Audit:						
Other Expenses	348,500.00		348,500.00	296,225.00	52,275.00	
Administration and Finance:						
Office of the Director:						
Salaries and Wages		0.90	0.90			0.90
Office of Accounts and Control:						
Salaries and Wages		0.63	0.63			0.63
Other Expenses	719.00	2,297.12	3,016.12	719.00		2,297.12
Office of Management and Budget:						
Other Expenses		1,068.52	1,068.52			1,068.52
Office of Data Processing:						
Other Expenses	1,901.16	5,903.81	7,804.97	1,901.16		5,903.81
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages		0.07	0.07			0.07
Other Expenses	19.49	213,833.78	213,853.27	124.10	19.49	213,709.68
Division of Public Information:						
Salaries and Wages		0.90	0.90			0.90
Other Expenses	3,872.63	2,442.26	6,314.89	4,122.07	21.00	2,171.82

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #2

Appropriations	Balance Dec. 31, 2010 Encumbered	Balance Dec. 31, 2010 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Administration and Finance:						
Division of Purchasing:						
Salaries and Wages	$	$ 0.98	$ 0.98	$	$	$ 0.98
Other Expenses	1,981.16	5,646.23	7,627.39	2,792.20	748.00	4,087.19
Division of Treasury:						
Treasurer's Office:						
Salaries and Wages		0.62	0.62			0.62
Other Expenses	19.49	1,390.80	1,410.29		19.49	1,390.80
Expense of Bond Sale:						
Other Expenses	1,500.00	717.14	2,217.14	2,068.18		148.96
Department of Law:						
County Counsel:						
Salaries and Wages		1.47	1.47			1.47
Other Expenses	253,862.70	29,907.56	283,770.26	142,401.11	23,396.56	117,972.59
Department of Public Works:						
Office of the Director:						
Salaries and Wages		0.61	0.61			0.61
Other Expenses	120.00	2,501.24	2,621.24	308.97		2,312.27
Division of Buildings and Grounds:						
Salaries and Wages		2.45	2.45			2.45
Other Expenses	1,491,493.89	491,892.12	1,983,386.01	1,552,774.15	41,683.49	388,928.37
Department of Public Works:						
Division of Engineering:						
Salaries and Wages		1.06	1.06			1.06
Other Expenses	350.00	3,932.16	4,282.16			4,282.16
Division of Fleet Management:						
Salaries and Wages		0.69	0.69			0.69
Other Expenses	46,777.22	182,986.89	229,764.11	169,698.02	14,635.30	45,430.79
Division of Roads and Bridges:						
Salaries and Wages		2.92	2.92			2.92
Other Expenses	90,988.18	1,175,542.23	1,266,530.41	1,234,899.69	1,765.87	29,864.85
Division of Planning:						
Salaries and Wages		0.97	0.97			0.97
Other Expenses	34.00	5,152.72	5,186.72	500.79		4,685.93
County Register:						
Salaries and Wages		0.06	0.06			0.06
Other Expenses	606.03	1,879.52	2,485.55	992.42		1,493.13

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #3

Appropriations	Balance Dec. 31, 2010 Encumbered	Balance Dec. 31, 2010 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	$ 2,179,769.38	$ 1,385,151.73	$ 3,564,921.11	$ 3,548,455.03	$	$ 16,466.08
Liability:						
Other Expenses	8,237.50	6,129.28	14,366.78	9,487.53		4,879.25
Worker's Compensation:						
Other Expenses		5,670.67	5,670.67	4,492.98		1,177.69
General Government Central Expense:						
Communications:						
Other Expenses	144,630.71	622,451.80	567,082.51	411,973.88		155,108.63
Central Kitchen:						
Other Expenses	180,699.70	287,849.79	396,989.49	332,944.61	2,365.00	61,679.88
Prosecutor:						
Salaries and Wages		96,200.57	96,200.57	50,736.00		45,464.57
Other Expenses	144,094.79	70,886.45	214,981.24	196,999.21	3,404.27	14,577.76
JUDICIARY						
Surrogate:						
Salaries and Wages		0.42	0.42			0.42
Other Expenses	4,396.49	12,643.40	17,039.89	4,883.00	19.49	12,137.40
REGULATIONS						
Board of Taxation:						
Salaries and Wages		0.63	0.63			0.63
Other Expenses	2,360.30	264.41	2,624.71	2,360.30		264.41
Board of Elections:						
Salaries and Wages		0.74	0.74			0.74
Other Expenses	42,554.61	114,392.78	156,947.39	33,259.27	9,883.94	113,804.18
Commissioner of Registration and Superintendent of Elections:						
Salaries and Wages		1.42	1.42			1.42
Other Expenses	83,816.84	14,719.94	98,536.78	83,637.92	178.92	14,719.94
County Clerk Elections:						
Salaries and Wages		0.63	0.63			0.63
Other Expenses	26,553.50	3,466.83	30,020.33	24,941.54	2,500.00	2,578.79

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #4

Appropriations	Balance Dec. 31, 2010 Encumbered	Balance Dec. 31, 2010 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages	$	$ 0.48	$ 0.48	$	$	$ 0.48
Other Expenses	2,037.50	187.28	2,224.78	2,112.56		112.22
County Sheriff:						
Salaries and Wages		5,791.24	5,791.24			5,791.24
Other Expenses	196,597.98	175,215.09	371,813.07	205,768.75	106,465.62	59,578.70
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages		1.31	1.31			1.31
Other Expenses	2,473,963.37	2,754,760.06	5,228,723.43	5,155,525.03	71,103.80	2,094.60
Division of Medical Examiner:						
Other Expenses	1,138,492.00	260,561.00	1,399,053.00	1,165,536.00	118,035.00	115,482.00
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages		3,436.06	3,436.06			3,436.06
Other Expenses	19.49	503.70	523.19	185.10	19.49	318.60
Division of Senior Services:						
Salaries and Wages		0.42	0.42			0.42
Other Expenses	644.00	1,823.97	2,467.97	1,124.41		1,343.56
Division of Consumer and Constituent Services:						
Salaries and Wages		0.53	0.53			0.53
Other Expenses	1,139.30	3,559.46	4,698.76	1,139.30		3,559.46
Division of Youth Services:						
Salaries and Wages		43,498.10	43,498.10			43,498.10
Other Expenses	533,666.13	79,807.94	613,474.07	451,993.56	58,155.48	103,325.03
Division of Welfare:						
Salaries and Wages		0.63	0.63			0.63
Other Expenses	1,178,480.55	1,380,996.34	2,559,476.89	1,690,996.76	122,439.36	746,040.77
Purchased Services:						
Homemaker Services	213,700.65		213,700.65	202,171.08	0.96	11,528.61
Title XIX Medical Transportation		1,500.00	1,500.00			1,500.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #5

Appropriations	Balance Dec. 31, 2010 Encumbered	Balance Dec. 31, 2010 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
HEALTH AND WELFARE						
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
County Share	$ 2,500.00	$ 106,764.30	$ 109,264.30	$	$	$ 109,264.30
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages		0.28	0.28			0.28
Division of Hospital Center:						
Salaries and Wages		4,903.05	14,463.05	14,458.64		4.41
Other Expenses	641,973.38	274,195.63	1,116,169.01	758,198.65	112,196.87	245,773.49
Other Institutions:						
Other Expenses		40,000.00	40,000.00	38,089.73		1,910.27
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages		0.84	0.84			0.84
Other Expenses	1,715.07	7,106.10	8,821.17	2,088.08		6,733.09
Vocational Schools:						
July - December		25,000.00	25,000.00	25,000.00		
Two Year Out-of-County Reimbursement:						
Other Expenses		25,610.97	25,610.97	25,583.40		27.57
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages		9.38	9.38			9.38
Other Expenses	311,181.18	92,081.24	403,262.42	386,377.44	16,378.97	506.01
Maintenance of Parks:						
Salaries and Wages		1.40	1.40			1.40
Other Expenses	195,149.82	216,165.79	473,315.61	363,621.01	109,690.40	4.20
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	118,170.00	101,715.00	219,885.00	67,417.03	92,465.00	60,002.97

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-12
Sheet #6

Appropriations	Balance Dec. 31, 2010 Encumbered	Balance Dec. 31, 2010 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Cancelled
UNCLASSIFIED						
National Association of County Officials:						
Other Expenses	$	$ 17,160.00	$ 17,160.00	$	$	$ 17,160.00
Special Employee Development Fund:						
Other Expenses		0.19	0.19			0.19
Settlement of Suits:						
Other Expenses		189,824.09	189,824.09	100,414.12		89,409.97
Utility Expenses and Bulk Purchases:						
Utilities	1,106,055.66	2,293,601.71	3,399,657.37	3,237,208.22	22,603.11	139,846.04
Landfill/Solid Waste Disposal Costs:						
Other Expenses		22,000.00	22,000.00	21,704.49		295.51
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages		1.66	1.66			1.66
Other Expenses	105.00	0.56	105.56		105.00	0.56
STATE AND FEDERAL PROGRAMS						
Matching Grant Funds		185,000.00	185,000.00			185,000.00
DEFERRED CHARGES						
Prior Year's Bills	7,318.92		7,318.92	482.14	6,836.78	
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of NJ		0.61	0.61			0.61
Public Employees' Retirement System		0.60	0.60			0.60
Social Security System (FICA)		25,305.11	25,305.11			25,305.11
County Pension and Retirement Fund:						
R.S. 43:41 et seq.		0.96	0.96			0.96
R.S. 43:8B-1 et seq.		0.60	0.60			0.60
Terminal Leave		8,689.84	8,689.84			8,689.84
Vacation Credit Due Deceased Employees (R.S. 11:24-1.2)		0.67	0.67			0.67
Unemployment Compensation Insurance	3,480.00	784,976.51	788,456.51	593,624.12		194,832.39
	$ 13,238,579.34	$ 14,002,409.18	$ 27,240,988.52	$ 22,668,349.44	$ 1,021,949.78	$ 3,550,689.30
Reference	A	A		Below	A-13	A-1

	Ref.	
Cash Disbursed	A-4	$ 22,666,026.94
Due to Federal and State Grant Fund	A-11	2,322.50
	Above	$ 22,668,349.44

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-13

	Ref.		
Balance December 31, 2010	A		$ 3,203,574.69
Increased by:			
Collections	A-4	$ 105,617.07	
Commitments Payable	A-12	1,021,949.78	
			1,127,566.85
			4,331,141.54
Decreased by:			
Cancelled	A-1	647,214.99	
Payments	A-4	379,078.75	
			1,026,293.74
Balance December 31, 2011	A		$ 3,304,847.80

Analysis of Balance

Budget Year	
2010	$ 1,127,566.85
2009	1,235,975.83
2008	941,305.12
	$ 3,304,847.80

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PREPAID REVENUE

A-14

	Ref.	
Balance December 31, 2010	A	$ 440,343.37
Decreased by:		
Applied to Revenue	A-10	440,343.37
		$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-15

	Ref.	Current Fund	Federal and State Grant Fund
Increased by:			
Register of Deeds and Mortgages:			
Realty Transfer Fees		$ 21,622,346.29	$
Division of Archive and Records Management		2,196,485.00	
	A-4	23,818,831.29	
Unexpended Grant Funds Cancelled	A-20		100,487.97
		23,818,831.29	100,487.97
Decreased by:			
Payments	A-4	23,818,831.29	100,487.97
		$ -	$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE

A-16

	Balance Dec. 31, 2010	Increase	Decrease	Balance Dec. 31, 2011
Regular Fund				
General Capital Fund	$	$ 772,000.00	$ 772,000.00	$
Federal and State Grant Fund				
Regular Fund	1,177,319.60	7,094,638.14	1,177,319.60	7,094,638.14
	$ 1,177,319.60	$ 7,866,638.14	$ 1,949,319.60	$ 7,094,638.14
Reference	A	Below	Below	A

	Ref.		
Regular Fund:			
Budget Appropriations	A-3	$ 772,000.00	$
Settlements	A-4		772,000.00
Federal and State Grant Fund:			
Federal and State Grant Reserves Cancelled:			
Unappropriated	A-21	0.02	
Advances	A-4	7,094,638.12	
Grants Receivable Cancelled	A-19		5,429.47
Current Fund Expenditure Paid by Federal and State Grant Fund	A-20		2,322.50
		7,094,638.14	7,751.97
Settlements	A-4		1,169,567.63
	Above	$ 7,866,638.14	$ 1,949,319.60

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR PERFORMANCE BONDS
DEPARTMENT OF PUBLIC WORKS

A-17

	Ref.			
Balance December 31, 2010	A			$ 1,140,474.35
Increased by:				
Collections:				
Road Opening Deposits			$ 577,890.00	
Interest			1,115.14	
	A-4			579,005.14
				1,719,479.49
Decreased by:				
Cancelled:				
Interest	A-1		1,057.62	
Refunds:				
Performance Bonds		$ 732,953.00		
Interest		1,634.66		
	A-4		734,587.66	
				735,645.28
Balance December 31, 2011:				
Performance Bonds			972,972.00	
Interest			10,862.21	
	A			$ 983,834.21

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-18

	Balance Dec. 31, 2010	Collections	Applied to Revenue	Balance Dec. 31, 2011
N.J. Department of Transportation - Capital Transportation Program:				
Interest Earned on Program Funds	$ 14,369.76	$ 18,738.83	$ 14,369.76	$ 18,738.83
U.S. Department of Justice:				
Local Law Enforcement Block Grants:				
Interest Earned on Program Funds	6.82	0.41		7.23
Megan's Law Grant:				
Interest on Program Funds	3,770.37	88.68		3,859.05
	$ 18,146.95	$ 18,827.92	$ 14,369.76	$ 22,605.11
Reference	A	A-4	A-10	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #1

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 1998:						
Discretionary Capital Transportation Grant	$ 43,750.00	$	$ 43,750.00	$	$	$
Eisenhower Parkway Extension	125,000.00					125,000.00
N.J. Transit Carryover	5,910.87					5,910.87
Fiscal Year 1999:						
Hurricane Floyd	90,272.34				90,272.34	
Fiscal Year 2000:						
Vaux Hall Transportation Grant	331,250.00		331,250.00			
Fiscal Year 2001:						
State Incentive Program	370,000.00				370,000.00	
Fiscal Year 2002:						
Recreational Trails	7,500.00				7,500.00	
Local Scoping Program	126,621.90		126,188.65			433.25
New Jersey Department of Transportation	500,000.00		500,000.00			
Fiscal Year 2003:						
New Jersey Senior Citizen/Disabled Transportation	7,009.33				7,009.33	
Roadway Resurface	1,065,726.73					1,065,726.73
CDBG Roadway Resurfacing	255,351.31					255,351.31
State Homeland Security	645.94				645.94	
Anti-Terrorism Training	4,075.11				4,075.11	
New Jersey Department of Transportation:						
Bloomfield Avenue	11,029.00					11,029.00
Fiscal Year 2004:						
State Homeland Security	72,375.56				72,375.56	
Local Lead Project	176,076.12					176,076.12
Green Acres Projects:						
Grover Cleveland Park	26,300.50					26,300.50
Brookdale Park - Montclair United	24,338.66					24,338.66
Brookdale Park - Green Fields	138,250.00					138,250.00
Domestic Preparedness	15,711.61				15,711.61	
New Jersey Senior Citizen Disabled Transportation	0.11					0.11
Brownfield Assessment Grant	110,139.92				110,139.92	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #2

	Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Dec. 31, 2011
Fiscal Year 2005:						
Special Child Health	$ 5,385.00	$	$	$	$ 5,385.00	$
Body Armor Replacement:						
Prosecutor	0.76					0.76
Sheriff	0.21					0.21
Correction	0.11					0.11
State Homeland Security Program	34,311.43				34,311.43	
Green Acres Projects:						
Glenfield Park	48,119.50					48,119.50
Grover Cleveland Park	141,246.13		120,597.36			20,648.77
Independence Park	35,340.58					35,340.58
Irvington Park	51,500.00					51,500.00
Multi-Parks Improvements	27,636.14					27,636.14
Multi-Parks Improvements	151,474.94		114,916.60			36,558.34
South Mountain Arena	185,656.65					185,656.65
Multi-Park Improvements:						
Turtle Back Zoo	456,079.41		179,957.50			276,121.91
Urban Area Security Initiative	3,414.17				3,414.17	
Law Enforcement Technology	1,000.00					1,000.00
Fiscal Year 2006:						
New Jersey Senior Citizen Disabled Transportation	261,678.72		185,183.66			76,495.06
Special Child Health	4,320.00					4,320.00
Workforce Investment Board:						
Administration:						
West Side Park Improvements:						
Tri-City	8,450.00					8,450.00
West Side	25,350.00					25,350.00
West Side Park Community Center Gymnasium	1,630.00					1,630.00
Bloomfield Avenue Bridge - Branch Brook Park	180,904.93					180,904.93
MCJ/Amelior Foundation for West Side Park	245,000.00					245,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #3

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2007:						
Personal Assistance Services Program	$ 8,590.00	$	$	$	$ 8,590.00	$
Alcoholism Services	19,914.00				19,914.00	
Area Plan	13,737.00				13,737.00	
Job Access and Reverse Commute:						
Route 10 Shuttle Project	0.34				0.34	
New Jersey Senior Citizen Disabled Transportation	493,164.89		22,727.00			470,437.89
Social Service for the Homeless	2,716.00				2,716.00	
Special Child Health Services:						
Grant	17,479.00				17,479.00	
Program Income	7,959.00				7,959.00	
Governor's Council on Alcohol and Drug Abuse	19,424.15				19,424.15	
County Environmental Health Act	1.00				1.00	
Homeland Security Program	106,145.01		106,140.68		4.33	
Urban Area Security Initiative	2,879.10				2,879.10	
Sunday Arraignment Court	23,920.00				23,920.00	
Community Awareness and Publicity	3,341.00				3,341.00	
Green Acres Projects:						
Branch Brook Park Alliance	185,634.23		71,865.36			113,768.87
Verona Park Improvements	30,205.20					30,205.20
Public Archives and Records	525.05					525.05
Pedestrian Safety Initiative	8,825.00				8,825.00	
Environmental Center for Pedestrian Safety	9,571.95				9,571.95	
Recreational Nature Trails Program:						
Project II	5,000.00					5,000.00
Help America Vote Act	128,851.55					128,851.55
Historical Maps and Plans Storage	5,000.00					5,000.00
Department of Housing and Urban Development:						
EDI Special Purpose Grant:						
Project I	96,224.00					96,224.00
Project II	297,000.00					297,000.00
Work First NJ Grant:						
Verification Activities:						
Project I	219,671.00				219,671.00	
Local Arts Staffing Initiative	13,666.00				13,666.00	
Support Assistance Individual and Family	15,732.71					15,732.71

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #4

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2007:						
Comprehensive County Funding Allocation:						
Project I	$ 26,489.50	$	$	$	$ 26,489.50	$
Project II	2,884.00				2,884.00	
Smart Steps Program	64,200.00				64,200.00	
Law Enforcement Security Enhancing Program	128,916.62				128,916.62	
Paul Coverdell National Forensic Science:						
Project I	248.91				248.91	
City of Newark:						
Central Avenue Improvements	3,409,360.47		1,206,271.17			2,203,089.30
Fiscal Year 2008:						
Area Plan	12,981.00				12,981.00	
Job Access and Reverse Commute:						
Route 10 Shuttle Project	20,411.67		20,411.67			
Work First New Jersey	2,769,649.72				2,638,240.39	131,409.33
New Jersey Senior Citizen Disabled Transportation	204,588.45		34,253.88			170,334.57
Alcoholism Services	85,466.00				85,466.00	
Social Service for the Homeless	2,106.00				2,106.00	
Special Child Health Services:						
Grant:						
Project I	48,425.00					48,425.00
Program Income	3,240.00		3,240.00			
Case Management	48,788.00					48,788.00
Subregional Transportation	27.12				27.12	
Right-to-Know Program	15,314.25					15,314.25
Victim Assistance Project	72,722.89					72,722.89
Respite Care:						
Grant	28,026.00				28,026.00	
Governor's Council on Alcohol and Drug Abuse	21,768.01				21,768.01	
County Environmental Health Act	1,712.00				1,712.00	
Annual Transportation Program	766,723.06					766,723.06
Homeland Security Program	1,563,139.01		606,977.30			956,161.71
Sexual Assault Response Team	5,878.99				5,878.99	
Site Equipment Upgrades	2,196.85				2,196.85	
Urban Area Security Initiative	783,363.00		706,310.54			77,052.46

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #5

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2008:						
Work First NJ Grant:						
Temporary Assistance for Needy Families	$ 903,189.00	$	$	$	$ 903,189.00	$
Green Acres Projects:						
South Mountain Reservation	144,354.75					144,354.75
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	270,879.25		200,000.00			70,879.25
Law Enforcement Technology	626,801.50		309,985.05			316,816.45
Children's' Interagency Coordinating	96.00					96.00
Recreation Trail Program	7,500.00					7,500.00
Park Avenue Traffic Signal Improvement	270,532.12		226,783.62			43,748.50
Department of Environmental Protection:						
Essex County Park Plaza	750,000.00				750,000.00	
Multi-Park Improvements/Essex County Park Plaza	766,838.80		16,096.50		750,742.30	
Substance Abuse and Mental Health	78,764.06		27,414.80			51,349.26
Bloomfield Avenue Bridge	1,802,391.19		606,239.95			1,196,151.24
Support Assistance for Individuals and Families	142,020.00					142,020.00
Comprehensive County Funding	113,328.00		109,863.00		3,465.00	
Essex County Youth Advisory	153,862.93		98,872.19			54,990.74
Juvenile Reentry Program	58,257.49					58,257.49
Paul Coverdell Program	62.12					62.12
Sexual Assault Response Team:						
Project I	3,273.84				3,273.84	
Project II	1,255.02		1,255.02			
American Recovery and Reinvestment Act:						
Community Service Block Grant	66,560.00					66,560.00
Homeless Prevention	398,139.43					398,139.43
Roadway Resurfacing Program	2,352,544.37		337,735.21			2,014,809.16
Workforce Investment Board	961,728.00		388,075.00			573,653.00
Area Plan Grant	15,259.00					15,259.00
Summer Concert Series:						
Project II	1,856.00			(1,826.00)		30.00
Work First New Jersey	3,208,925.00		218,573.00			2,990,352.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #6

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2009:						
New Jersey Senior Citizen Disabled Transportation	$ 1,182,872.19	$	$	$	$	$ 1,182,872.19
Alcoholism Services	45,819.00				45,819.00	
Social Service for the Homeless	10,000.00					10,000.00
Community Service Block Grant	2.00				2.00	
Subregional Transportation	17.55				17.55	
Essex/Union Auto Theft Task Force	5,297.00					5,297.00
Respite Care Grant Program	4,658.00				4,658.00	
Local Arts Program:						
Project II	15,541.00		15,541.00			
Governor's Council on Alcohol and Drug Abuse	105,153.59					105,153.59
Workforce Investment Board	783,027.00		783,027.00			
Annual Transportation Program:						
Project I	1,172,899.60					1,172,899.60
Project II	3,517,151.38		886,056.22			2,631,095.16
State Homeland Security Program:						
Project I	109,233.08		98,967.92			10,265.16
Project II	1,713,762.00		268,018.53			1,445,743.47
Green Acres Project:						
Multi-Park Improvements	715,116.64		394,439.27			320,677.37
Urban Area Security Initiative	14,099.00			192,950.00		207,049.00
Work First NJ Grant:						
Temporary Assistance for Needy Families:						
Case Management	2,326,866.00					2,326,866.00
Post Temporary Assistance	38,000.00					38,000.00
Sunday Court Arraignment	23,920.00		20,450.00		3,470.00	
Green Acres Projects:						
Branch Brook Park Rehabilitation:						
Project I	100,000.00					100,000.00
Project III	200,000.00					200,000.00
Glenfield Park Improvements	107,959.60					107,959.60
Independence Park Improvements	48,679.18					48,679.18
Eagle Rock Reservation	400,000.00					400,000.00
Yanticaw Park Improvements	122,855.47		48,231.60			74,623.87
Congressional Earmark Program	269,025.78		132,344.91			136,680.87
Law Enforcement Technology	655,165.00		281,276.00			373,889.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #7

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2009:						
Vote by Mail	$ 755.00	$	$	$	$ 755.00	$
Emergency Operations Center Program	192,950.00			(192,950.00)		
Shelter Plus Care Program:						
Project I	1,295,495.00					1,295,495.00
Project II	875,452.00					875,452.00
Bulletproof Vest Partnership Program	607.50					607.50
Waste Water Management Program	42,572.56		3,442.65			39,129.91
Witness Relocation Program	133,217.00		55,646.48			77,570.52
Support Assistance for Individuals and Families	27,776.00					27,776.00
Prisoner Reentry Demonstration Project	15,440.00		12,434.00		3,006.00	
Comprehensive Country Fund Allocation	1,716,820.00		1,606,693.00			110,127.00
Kip's Castle Park Carriage House	50,000.00		45,769.50			4,230.50
Paul Coverdell Program	60,000.00		51,500.00			8,500.00
Central Avenue Construction Funds	6,801,220.56		2,585,504.48			4,215,716.08
Fiscal Year 2010:						
Alcoholism Services	697,926.00		596,365.00			101,561.00
Governor's Council on Alcohol and Drug Abuse	738,634.75		603,562.27	1,826.00		136,898.48
American Recovery and Reinvestment Act:						
Social Service for the Homeless	94,240.00		51,688.00			42,552.00
Supplemental Subregional	55,414.92		55,391.41			23.51
Energy Efficiency Conservation	1,206,405.93		1,049,388.42			157,017.51
Homeless Prevention	229,283.10					229,283.10
Multi-Jurisdictional Gang, Narco Task Force:						
Project II	474,086.00		434,086.00			40,000.00
American Recovery and Reinvestment Act:						
Essex County Waste Water Management Plan	76,812.23		58,768.61			18,043.62
Stop Violence Against Women	120,850.00		120,850.00			
WIA Dislocated Worker	411,671.00		249,333.00			162,338.00
Temporary Assistance for Needy Families:						
Emergency Contingency	831,349.00				831,349.00	
Area Plan	1,613,528.00		1,551,965.00			61,563.00
Job Access and Reverse Commute:						
Route 10 Shuttle Project	171,159.00		171,159.00			
Work First New Jersey	7,265,398.00	50,000.00	5,269,268.00			2,046,130.00
Human Services Advisory Council	1,000.00					1,000.00
Homeless Related Services	282,208.00		282,208.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #8

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2010:						
New Jersey Senior Citizen Disabled Transportation	$ 1,511,736.47	$	$ 1,172,805.22	$	$	$ 338,931.25
Social Service for the Homeless	114,653.00					114,653.00
Special Child Early Intervention Services	1,018,039.00		1,003,410.00			14,629.00
Special Child Early Intervention Case Management	196,401.00		196,401.00			
Housing Opportunities for People with Aids	13,270.66		10,228.00			3,042.66
Community Service Block Grant	331,614.00	3,548.00	335,162.00			
Subregional Transportation Planning	104,661.00		104,650.26			10.74
Right-to-Know Program	15,314.25		15,314.25			
Insurance Fraud Reimbursement	204,488.00		202,903.97			1,584.03
Human Services Homeless Population	894.50					894.50
Tenant Resource Center	1.38					1.38
Respite Care Program Grant	45,027.00		25,747.00			19,280.00
County Environmental Health Act	186,464.00	34,715.00	221,134.67			44.33
Substance Abuse Initiative	105,000.00		105,000.00			
Workforce Investment Board	8,000.00					8,000.00
Workforce Investment Act	2,258,853.00		1,123,589.00			1,135,264.00
Annual Transportation Program	5,555,000.00		4,034,443.94			1,520,556.06
Workforce Learning Link	154,006.00		71,076.00			82,930.00
Urban Area Security Initiative	53,315.00					53,315.00
Work First NJ Grant:						
Temporary Assistance for Needy Families:						
Case Management	6,070,004.00		5,708,164.00			361,840.00
Sunday Court Arraignment	23,920.00					23,920.00
Ameri Corps Help Employ Teens Program	116,152.00		3,528.00		112,624.00	
Community Forestry Program	7,000.00					7,000.00
Green Acres Projects:						
Branch Brook Park Rehabilitation:						
Project I	106,748.49		106,748.49			
Project II	139,105.25		127,525.84			11,579.41
Ivy Hill Park Improvements	38,144.86		7,568.48			30,576.38
Watsessing Park Improvements	400,000.00		215,454.54			184,545.46
Congressional Earmark Program	205,000.00		111,483.45			93,516.55
Public Archives and Records Infrastructure	115,165.50		6,157.00			109,008.50
Children's Health Insurance Program	36,000.00				36,000.00	
Branch Brook and Belleville Parks	700,000.00		700,000.00			
Improvements to Traffic Signal:						
Pleasant Valley Way and Mt. Pleasant Avenue	250,000.00		187,500.00			62,500.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #9

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2010:						
Improvements to Eagle Rock Avenue and Prospect Avenue	$ 407,500.00	$	$ 269,883.18	$	$	$ 137,616.82
Deer Deterrent Devices	75,000.00					75,000.00
Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue	420,125.00		320,955.70			99,169.30
Bloomfield Avenue Bridge	84,496.00		60,581.95			23,914.05
Victim and Witness Advocacy Fund	194,954.79		194,954.79			
Prosecutor's Liaison	14,738.00		14,214.95			523.05
Union Avenue and Holmes Street Traffic Signal	86,913.00					86,913.00
Improvements to Centre Street and Franklin Avenue - Township of Nutley	33,445.60					33,445.60
South Orange Avenue Traffic, Operational and Roadway Improvements	1,643,000.00		1,060,121.16			582,878.84
Improvements to Passaic River Waterfront Park	694,825.00					694,825.00
Support Assistance for Individuals and Families	111,064.00		43,203.00			67,861.00
General Educational Development Testing Center	3,500.00		3,500.00			
Disability Program Navigator Initiative	70,125.00					70,125.00
Financial Sector National Emergency	25,000.00					25,000.00
Infoshare Select Intelligence Management	100,000.00					100,000.00
Local Law Enforcement Assistance Component	33,359.00		33,359.00			
Summer Internship Program	2,395.50		2,395.50			
Paul Coverdell Forensic Science Program	44,186.00		39,135.50			5,050.50
Fiscal Year 2011:						
American Recovery and Reinvestment Act:						
On the Job Training		302,500.00	16,913.00			285,587.00
National Emergency Grant:						
On the Job Training		398,110.00	9,483.00			388,627.00
Area Plan		7,042,127.00	6,130,390.00			911,737.00
Job Access and Reverse Commute		833,464.00	409,167.08			424,296.92
General Program Support:						
Program I		15,530.00	15,530.00			
Program II - Summer Concert		14,754.00	12,541.00			2,213.00
Work First NJ Grant:						
Temporary Assistance for Needy Families		8,838,051.00	2,311,469.00			6,526,582.00
Human Services Advisory Council		68,859.00	67,859.00			1,000.00
Homeless Related Services		282,208.00	282,208.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #10

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2011:						
NJ Senior Citizens and Disabled Transportation	$	$ 2,124,663.00	$ 1,019,905.55	$	$	$ 1,104,757.45
Personal Assistance Services Program		212,576.00	212,576.00			
Alcoholism Services		1,361,258.00	711,364.00			649,894.00
Social Services for the Homeless		2,658,612.00	2,358,612.00			300,000.00
Special Child Health Services:						
Early Intervention		1,147,848.00	270,429.00			877,419.00
Case Management		261,079.00	66,848.00			194,231.00
Housing Opportunities for People with Aids		40,000.00	24,897.90			15,102.10
Community Service Block Grant		992,159.00				992,159.00
Subregional Transportation Planning Program		104,661.00				104,661.00
Right-to-Know		20,419.00				20,419.00
Clean Communities		56,327.00	56,327.00			
Insurance Fraud Reimbursement Program		247,300.00				247,300.00
Human Services Homeless Population		227,889.00	227,889.00			
Multi-Jurisdictional Gang, Gun and Narcotics Task Force		401,804.00	131,940.80			269,863.20
Tenant Resource Center		113,000.00	113,000.00			
Respite Care Program		592,147.00	542,804.00			49,343.00
Local Arts Program:						
Project I		111,892.00	95,109.00			16,783.00
Project II		120,035.00	102,030.00			18,005.00
Municipal Alliance to Prevent Alcoholism and Drug Abuse		963,175.00	20,875.00			942,300.00
Body Armor Replacement Fund:						
Sheriff		33,379.00	33,379.00			
Youth Services		15,559.00	15,559.00			
County Environmental Health Act		333,115.00				333,115.00
Community Justice Program		80,000.00	80,000.00			
Family Court Program		240,293.00	240,293.00			
Respite Care Program:						
Program Income		25,005.00	25,005.00			
Substance Abuse Initiative Program		35,000.00	35,000.00			
Child Advocacy Program		351,750.00	334,750.00			17,000.00
Workforce Investment Act:						
Adult and Dislocated Worker		2,773,128.00	1,052,577.00			1,720,551.00
Care Coordination Program Income		105,044.00	105,044.00			
Essex County Annual Transportation Program		5,555,000.00				5,555,000.00
Workforce Learning Program Link		155,500.00	22,836.00			132,664.00
Homeland Security Grant Program		1,504,988.00				1,504,988.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #11

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2011:						
Sexual Assault Response Team	$	$ 67,655.00	$ 53,254.10	$	$	$ 14,400.90
Urban Area Security Initiative		512,000.00				512,000.00
Work First NJ:						
Temporary Assistance for Needy Families		12,140,011.00	4,851,103.00			7,288,908.00
Sunday Court Arraignment		23,920.00				23,920.00
General Operating Support		12,000.00	12,000.00			
Safe Neighborhood Program		29,056.00	27,256.00			1,800.00
Green Acres Projects:						
Multi-Park Improvements		1,289,074.00	644,537.00			644,537.00
Branch Brook Park Rehabilitation:						
Project I - North Ward		425,000.00	317,363.48			107,636.52
Project II - Roberto Clemente		550,000.00	292,909.50			257,090.50
Project III - Kiyo Grove, Lion and Lake Edge		550,000.00	275,000.00			275,000.00
Project IV - Kiyo Grove, Lion and Lake Edge		550,000.00	275,000.00			275,000.00
Grover Cleveland Park Improvements		480,000.00	400,648.40			79,351.60
Independence Park Improvements		700,000.00	350,000.00			350,000.00
Irvington Park Rehabilitation		800,000.00	400,000.00			400,000.00
Branch Brook Park Alliance		1,000,000.00				1,000,000.00
Riverfront Park:						
Project I - Down Neck		550,000.00	275,000.00			275,000.00
Project II - Essex County		2,700,000.00	1,350,000.00			1,350,000.00
Project III - Spark Friends		550,000.00	275,000.00			275,000.00
Project IV - Ironbound		3,100,000.00	1,125,000.00			1,975,000.00
Ironbound Community Corporation:						
Essex County Riverfront Park		850,000.00				850,000.00
Solar Panel and Environmental Education		951,500.00				951,500.00
Law Enforcement Technology Program		1,000,000.00	110,212.00			889,788.00
Subregional Studies Project		280,000.00				280,000.00
Uniform Traffic Control Devices		133,000.00				133,000.00
New Jersey Data Exchange		117,855.00				117,855.00
Emergency Management Agency Assistance		50,000.00				50,000.00
ADA Improvements:						
Rehabilitation of Elevators		809,860.00	232,484.41			577,375.59
Senior Farmers Market Nutrition Program		3,000.00	3,000.00			
Universal Service Fund		32,763.00	32,763.00			
Local Bridges Further Needs Fund		1,000,000.00				1,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-19
Sheet #12

	Balance Dec. 31, 2010	2011 Grants	Collections	Adjustments	Cancelled	Balance Dec. 31, 2011
Fiscal Year 2011:						
Almost Home III	$	$ 258,960.00	$	$	$	$ 258,960.00
Bullet Proof Vest Partnership Program		63,491.00	37,275.22			26,215.78
Victim Witness Advocacy Fund:						
Project I		461,557.00	236,355.37			225,201.63
Project II		98,241.00				98,241.00
Supplement		201,864.00				201,864.00
Interoperable Emergency Communications		45,000.00	45,000.00			
Chronic Disease Prevention and Health Promotion		125,000.00	28,941.75			96,058.25
Low Income Home Energy Assistance Program		60,846.00	60,846.00			
Disaster Liaison		2,500.00	2,500.00			
Supportive Assistance for Individuals and Families		606,840.00	564,131.00			42,709.00
Disaster Mini-Neg Program		60,000.00				60,000.00
Bloomfield Learning Link		15,000.00	15,000.00			
Hurricane Irene Disaster National Emergency		142,257.00				142,257.00
Comprehensive County Funding Allocation		1,694,755.00	618,735.00			1,076,020.00
Juvenile Detention Alternative Initiative		120,000.00	120,000.00			
Click It or Ticket		4,000.00	4,000.00			
Smart Steps		48,953.00				48,953.00
Improvement to Springfield Avenue, Florence Avenue and 40th Street		497,932.00	103,722.32			394,209.68
Domestic Violence Assessment Center Program		2,030.00	2,030.00			
Law Enforcement Assistance Component		45,265.00	11,316.00			33,949.00
Paul Coverdell Forensic Science Improvement		85,899.00				85,899.00
	$ 93,857,082.06	$ 76,745,555.00	$ 72,849,603.70	$ -	$ 7,562,051.36	$ 90,190,982.00
Reference	A	A-2	Below		Below	A

	Ref.		
Collections	A-4	$ 72,668,586.70	$
Unappropriated Reserves Applied	A-21	181,017.00	
Cancellations:			
Fund Balance	A-16		5,429.47
Grants Appropriated	A-20		7,556,621.89
	Above	$ 72,849,603.70	$ 7,562,051.36

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-20
Sheet #1

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 1998:								
Eisenhower Parkway Extension Project	$	$ 271,576.07	$	$	$	$	$	$ 271,576.07
Fiscal Year 1999:								
Capital Transportation Grant:								
Grant I	587,377.40	0.29		368,078.42			219,298.98	0.29
Grant II	0.50	168,094.29		168,094.79				
Hurricane Floyd Relief - I	864,486.00	94,759.59				959,245.59		
Hurricane Floyd Relief - II	22.00					22.00		
Fiscal Year 2000:								
Statewide Transportation and Local Bridge Fund	44,525.77	583,298.43		538,654.66			89,164.34	5.20
Fiscal Year 2001:								
Area Plan		1.00						1.00
New Jersey Department of Transportation:								
Route 46/Fairfield Avenue	216.94	18.75				235.69		
Statewide Transportation and Local Bridge Fund	444,895.21	0.48		439,945.50			4,949.71	0.48
State Incentive Program		740,001.00				740,001.00		
Fiscal Year 2002:								
Statewide Transportation and Local Bridge Fund		12,448.35		4,946.52				7,501.83
Recreational Trails		7,500.00				7,500.00		
Local Scoping Program	45.84	173.00					45.84	173.00
Essex County 911 Coordinator	1,125.00	899.87		1,125.00		899.87		
New Jersey Department of Transportation		120,800.16						120,800.16
Fiscal Year 2003:								
New Jersey Shares Program Income		375.20						375.20
New Jersey Senior Citizen Disabled Transportation		7,009.33				7,009.33		
Domestic Violence Service	2,982.01	460.56		2,982.01				460.56
Emergency 911		13.32				13.32		
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
Essex Emergency Exercises		466.86				466.86		
State Homeland Security		645.94				645.94		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #2

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2003:								
Anti-Terrorism Training	$	$ 4,075.55	$	$	$	$ 4,075.55	$	$
New Jersey Department of Transportation:								
Bloomfield Avenue		11,029.00						11,029.00
Fiscal Year 2004:								
New Jersey Senior Citizen Disabled Transportation		0.11						0.11
Special Child Health Services		1.77				1.77		
Brownfield Assessment Grant	77,753.75	32,385.87				110,139.62		
Capital Transportation:								
Program I	69,983.10	4,459.37					69,983.10	4,459.37
State Homeland Security		72,375.53				72,375.53		
Local Lead Project	1,538.95	160,000.00						161,538.95
Green Acres Projects:								
Grover Cleveland Park		6,618.31		6,618.31				
Irvington Park	8,225.00	29,458.26		37,683.26				
Brookdale Park - Green Fields		88,423.00						88,423.00
Domestic Preparedness		15,711.61				15,711.61		
Office of Emergency Management:								
Special Needs Planning		339.38				339.38		
Fiscal Year 2005:								
Special Child Health Services		17,334.40		4,271.62		13,062.78		
Body Armor Replacement:								
Prosecutor		0.76						0.76
Sheriff		0.21						0.21
Correction		0.11						0.11
State Community Partnership	55,001.95	1.11				55,003.06		
Annual Capital Transportation	389,122.38			365,559.23			23,563.15	
State Homeland Security Program		36,688.11				36,688.11		
Essex County Environmental Center		5.52				5.52		
Turtle Back Zoo:								
Animal Hospital Equipment	2,915.00	49.00					2,915.00	49.00
Bear Exhibit		4,926.08						4,926.08
Green Acres Projects:								
Glenfield Park		35,862.99						35,862.99
Grover Cleveland Park	73,380.71	34,703.46		108,038.97			45.20	
Independence Park	21,689.11	13,651.42		8,225.00			13,464.11	13,651.42

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #3

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2005:								
Green Acres Projects:								
Irvington Park	$	$ 51,500.00	$	$ 51,500.00	$	$	$	$
Multi-Park Improvements	538.46	1.20					10.75	528.91
Multi-Park Improvements		0.75						0.75
South Mountain Reservation		9,275.00						9,275.00
Turtle Back Zoo:								
Project II	29,160.00	120,459.74		136,909.74			12,710.00	
Domestic Violence Assessment Center		16.30		16.30				
Urban Area Security Initiative		3,414.17				3,414.17		
South Mountain Arena Dasher Boards		7,811.64		2,856.28				4,955.36
Law Enforcement Technology		61,622.00		61,621.00				1.00
Fiscal Year 2006:								
Annual Capital Transportation	146,422.61	1,344.17		146,361.00			61.61	1,344.17
Homeland Security		100.15				100.15		
New Jersey Senior Citizen Transportation	172,922.39	14,192.99		110,620.32			76,495.06	
Personal Assistance Services Program:								
Project II - Cost Share Program		2,334.15						2,334.15
Special Child Health Services		17,000.00		2,903.23				14,096.77
Green Acres Projects:								
Branch Brook Park North Ward Center		86.00				86.00		
West Side Park Improvements:								
Boys and Girls		8,450.00						8,450.00
Tri-City		8,450.00						8,450.00
West Side	8,225.00	225.00					8,225.00	225.00
United		8,450.00						8,450.00
Multi-Park Improvements	39,884.07						25,164.45	14,719.62
Local Arts Staffing		11,461.54				11,461.54		
West Side Park Community Center Gymnasium		1,630.00						1,630.00
Bloomfield Avenue Bridge - Branch Brook Park		35.98						35.98
Comprehensive County Funding Allocation	1,928.50	54,911.11				56,839.61		
MCJ/Amelior Foundation for West Side Park		245,000.00						245,000.00
Domestic Violence Assessment Center		1,451.00		44.10				1,406.90

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #4

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2007:								
Area Plan	$ 704.00	$ 15,296.95	$	$ 704.00	$	$ 15,296.95	$	$
Job Access and Reverse Commute:								
Route 10 Shuttle Project		0.46				0.46		
New Jersey Senior Citizen Disabled Transportation	23,448.30	469,716.58		22,727.00			25,448.30	444,989.58
Alcoholism Services		14,299.58				14,299.58		
Social Service Homeless		6,799.13				6,799.13		
Special Child Health Services:								
Grant		21,568.26			(669.58)	20,898.68		
Program Income		17,000.00				17,000.00		
Clean Communities Grant		162.06				162.06		
Essex and Union Counties Auto Theft Task Force		3,607.46		841.00				2,766.46
Multi-Narco Task Force		36,447.57						36,447.57
Essex County Local Arts Program	1,800.00						1,800.00	
Municipal Alliance and Drug Abuse		34,802.25				34,802.25		
County Environmental Health		1.00				1.00		
Annual Capital Transportation	1,453,828.45	7,582.36		993,495.62			139,820.27	328,094.92
Homeland Security Program	73,646.56	8.33		73,646.56		8.33		
Urban Area Security Initiative		3,814.93				3,814.93		
Sunday Court Arraignment		23,920.00				23,920.00		
Community Awareness and Publicity		4,309.00		968.00		3,341.00		
Green Acres Projects:								
Watsessing Park Conservancy	5,131.62			2,060.48			3,071.14	
Branch Brook Park Alliance	326,045.00			266,961.80			59,083.20	
Verona Park Improvements		1.40						1.40
Multi-Park Improvements	46,175.00	59,810.58		59,810.58			46,175.00	
Public Archives and Records		1,950.11						1,950.11
Children's Interagency Coordinating		41,395.86						41,395.86
Pedestrian Safety Initiative		10,600.00			(1,775.00)	8,825.00		
Solving Cold Case with DNA		41,398.52		38,006.00	(3,392.52)			
Environmental Center for Pedestrian Safety		9,571.95				9,571.95		
Carousel at Turtle Back Zoo		6,826.23						6,826.23
Recreational Nature Trails Program:								
Project II	4,586.00			4,586.00				

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #5

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2007:								
Help America Vote Act	$	$ 177,453.00	$	$	$	$	$	$ 177,453.00
Sheriff's K-9 Unit		0.09				0.09		
Historical Maps and Plans Storage		22.63						22.63
Department of Housing and Urban Development:								
EDI Special Purpose Grant:								
Project I	34,789.53	22,807.47		19,737.53			15,052.00	22,807.47
Project II		297,000.00						297,000.00
Work First NJ Grant:								
Verification Activities:								
Project I		219,671.00				219,671.00		
Disaster Liaison		361.00						361.00
Support Assistance Individual and Family		38,601.68			(22,868.97)			15,732.71
Comprehensive County Funding Allocation:								
Project I	11,195.19	29,798.64				40,993.83		
Project II		4,736.98				4,736.98		
Smart Steps Program		64,200.00				64,200.00		
Law Enforcement Security Enhancing Program		128,916.62				128,916.62		
Paul Coverdell National Forensic Science:								
Project I		251.96				251.96		
City of Newark:								
Central Avenue Improvements	3,224,389.13			1,645,213.17			1,579,175.96	
Fiscal Year 2008:								
Area Plan		12,983.62				12,983.62		
Job Access and Reverse Commute:								
Route 10 Shuttle Project	20,411.67	89,127.75		109,539.42				
Work First NJ Grant:								
Temporary Assistance for Needy Families		2,806,083.21			9,000.00	2,683,673.88		131,409.33
New Jersey Senior Citizen Disabled Transportation	13,476.00	191,112.46		34,253.88				170,334.58
Alcoholism Services		61,400.27				61,400.27		
Social Service Homeless		6,213.30				6,213.30		
Special Child Health Services:								
Grant:								
Project I	188.14	106,179.32		34,651.89	32,954.00			104,669.57
Program Income		13,000.00						13,000.00
Case Management		11,241.82		614.32				10,627.50
Housing Opportunities for People with Aids	30.00	205.09				235.09		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #6

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2008:								
Community Services Block Grant	$ 18.61	$ 3,435.93	$	$	$	$ 3,454.54	$	$
Subregional Transportation		27.12				27.12		
Clean Communities Grant		1.20				1.20		
Victim Assistance Project		286,480.63						286,480.63
Human Services Homeless Population		164.00				164.00		
Tenant Resource Center		513.37				513.37		
Respite Care		28,026.00				28,026.00		
Essex County Local Arts Program	7,050.00			4,725.00			2,325.00	
Governor's Council on Alcohol and Drug Abuse		39,287.23				39,287.23		
Body Armor Replacement:								
Sheriff		0.19				0.19		
County Environmental Health		1,712.00				1,712.00		
Community Justice Program		14,583.52						14,583.52
Workforce Investment Board	19.00	2,890.00		19.00	(2,890.00)			
Gang Suppression Initiative		85,880.00		28,631.00	(57,249.00)			
Annual Transportation Program	6,549.40	610,093.85					530,357.76	86,285.49
State Homeland Security Program	109,252.90	1,222,539.38		1,117,757.92			202,980.42	11,053.94
Community Emergency Response Team		540.37				540.37		
Sexual Assault Response Team:								
Nurse Examiner		521.68			5,357.00	5,878.68		
Site Equipment Upgrades		1,870.00			1,323.15	3,193.15		
Urban Area Security Initiative	614,943.09	80,734.91		653,985.01			14,035.00	27,657.99
Work First NJ Grant:								
Temporary Assistance for Needy Families		851,929.76			51,262.10	903,191.86		
Project Safe Neighborhoods Program		0.74				0.74		
Green Acres Projects:								
South Mountain Reservation		29,967.00						29,967.00
West Side Park Rehabilitation:								
Project I		28,361.55						28,361.55
Project II	12,304.00	28,361.54					12,304.00	28,361.54
Riker Hill Park Improvements	4,478.98	371,900.00					4,478.98	371,900.00
West Side Park Locker Rooms		100,000.00		100,000.00				
Law Enforcement Technology	69,272.30	316,816.45		69,272.30				316,816.45
Children's Interagency Coordinating		52,477.78						52,477.78
Recreation Trail Program		7,500.00						7,500.00
Park Avenue Traffic Signal Improvement	53,147.02	38,490.40		52,564.11				39,073.31
Rehabilitation of Weequahic Park Road Bridge		0.03				0.03		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #7

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2008:								
Hazmat Training	$	$ 1,680.00	$	$	$	$ 1,680.00	$	$
County Gang, Gun, Narcotics Task Force		37,446.01		36,861.00		585.01		
Department of Environmental Protection:								
Multi-Park Improvements/Essex County Park Plaza	21,341.61			21,341.61				
Substance Abuse and Mental Health	9,589.95	49,614.63		7,424.75	14,458.64		8,539.40	57,699.07
Disaster Liaison		2,500.00				2,500.00		
Bloomfield Avenue Bridge		1,173,974.21						1,173,974.21
Local Arts Staffing Initiative Program		59.40				59.40		
Support Assistance for Individuals and Families		124,055.85		4,904.82	22,868.97			142,020.00
Comprehensive County Funding	111,248.79	3,466.07		122,700.79	24,472.00	16,486.07		
Essex County Youth Advisory		34,884.85		21,483.66	54,005.97			67,407.16
Juvenile Reentry Program		63,170.82						63,170.82
Megan's Law - Sex Offender		1,226.39			(1,226.00)	0.39		
Paul Coverdell Program		303.93						303.93
Summer Concert Series:								
Project II		12,374.00		12,374.00				
Fiscal Year 2009:								
American Recovery and Reinvestment Act:								
Community Service Block Grant	33,099.83	72,816.77		30,637.96				75,278.64
Homeless Prevention		358,803.28			39,336.12			398,139.40
Roadway Resurfacing Program	1,044,191.18	551,254.42		960,432.38			6,964.07	628,049.15
Multi-Narco Task Force		16,650.67		16,650.67				
Workforce Investment Board	584,128.79	372,600.12		383,075.60	4,200.00			577,853.31
Area Plan	8,338.96	15,257.03		6,809.93			1,529.03	15,257.03
Work First New Jersey	1,263,941.13	1,500,079.83		24,996.10	299,827.63			3,038,852.49
New Jersey Senior Citizen Disabled Transportation		1,182,872.19						1,182,872.19
Alcoholism Services	40.00	56,273.36				56,313.36		
Social Service Homeless	31,250.00	82,061.45					31,250.00	82,061.45
Special Child Health Services:								
Case Management		186,336.35						186,336.35
Community Services Block Grant	119,435.00	14,703.50		119,335.00		14,803.50		
Subregional Transportation		17.55				17.55		
Right-to-Know		12,730.31			(12,730.31)			
Clean Communities Grant		178.06				178.06		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #8

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
Essex and Union Counties Auto Theft Task Force	$	$ 12,509.31	$	$ 6,372.16	$	$	$	$ 6,137.15
Human Services Homeless Population		10,542.86				10,542.86		
Multi-Narco Task Force		9,494.00						9,494.00
Tenant Resource Center		663.84				663.84		
Respite Care:								
Grant		4,658.00				4,658.00		
Essex County Local Arts Program:								
Project I	8,816.25			6,800.00			2,016.25	
Project II	44,381.50			31,651.25			2,374.75	10,355.50
Governor's Council on Alcohol and Drug Abuse	59,006.49	64,502.41					59,006.49	64,502.41
Body Armor Replacement:								
Prosecutor		183.39		182.00				1.39
Sheriff		25,199.75		25,199.75				
Corrections	395.00			395.00				
Youth Services		114.44					114.44	
County Environmental Health		3,000.06						3,000.06
Community Justice Program		975.03						975.03
Family Court Program	19.49	13,254.20		19.49		13,254.20		
Child Advocacy Center		15,252.00						15,252.00
Workforce Investment Board	738,961.06	757,602.36		794,896.46	(493,053.64)		123,744.56	84,868.76
Care Coordination:								
Program Income		2,996.68		5,461.38	2,464.70			
Annual Transportation Program:								
Project I	5,263.64	887,822.97					5,263.64	887,822.97
Project II	1,456,607.19	2,204,481.97		1,812,836.61			628,980.15	1,219,272.40
Workforce Learning Link		1,106.72			(1,106.72)			
State Homeland Security Program:								
Project I		10,671.54		2,400.00			6,334.51	1,937.03
Project II	74,212.00	1,610,780.00		360,941.53			80,400.00	1,243,650.47
Sexual Assault Response Team:								
Nurse Examiner:								
Project I		3,725.56			(451.72)	3,273.84		
Project II		2,134.50						2,134.50
Work First NJ Grant:								
Temporary Assistance for Needy Families:								
Case Management	385.05	2,513,416.32		135,673.27	(51,262.10)			2,326,866.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #9

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
Sunday Court Arraignment	$	$ 23,920.00	$	$	$ (20,450.00)	$ 3,470.00	$	$
Urban Area Security Initiative		211,569.00		32,375.98			101,742.56	77,450.46
Project Safe Neighborhoods Program:								
Project I		11,934.00		11,934.00				
Project II		0.45				0.45		
Project III		2,156.76						2,156.76
Green Acres Projects:								
Multi-Parks Improvements		311,791.52		229,599.40			79,801.28	2,390.84
Branch Brook Park Rehabilitation:								
Project I		200,000.00						200,000.00
Glenfield Park Improvements		215,919.58						215,919.58
Independence Park Improvements	39,058.36	32,616.94		26,454.36			12,604.00	32,616.94
Eagle Rock Reservation Improvements	566,481.12	73,950.40		566,481.12				73,950.40
Yanticaw Park Improvements		141,334.61						141,334.61
Monte Irvin Orange Park Improvements		78.06				78.06		
Congressional Earmark Program	81,624.23	131,697.42		167,628.26			3,011.70	42,681.69
Law Enforcement Technology	270,316.00	384,849.00		281,276.00			47,470.00	326,419.00
Logistics and Commodities Distribution Plan		9,598.91						9,598.91
Vote by Mail		755.00				755.00		
Emergency Operations Center		1,241.94						1,241.94
Roadway Resurfacing	5,553.17			5,553.17				
Shelter Plus Care Program:								
Project I		1,295,495.00						1,295,495.00
Project II		875,452.00		142,875.85			12,626.13	719,950.02
Post Temporary Assistance for Needy Families	32,000.00	6,000.00						38,000.00
Senior Citizen and Disabled Transportation Program		4,675.00						4,675.00
Bulletproof Vest Partnership Program		6,437.51		575.91				5,861.60
Waste Water Management Plan	43,532.71						43,532.71	
Victim and Witness Advocacy Fund:								
Project I		20,001.00						20,001.00
Project II		67,704.59						67,704.59
Essex County Witness Relocation Program	8,000.00	131,931.41		63,992.65				75,938.76
Disaster Liaison Grant		2,500.00				2,500.00		
Cooperative Marketing		3,029.58						3,029.58
Support Assistance for Individuals and Families		14,535.91		18,965.00	13,240.09			8,811.00
Prisoner Reentry Demonstration Project		3,005.54				3,005.54		
Comprehensive County Fund Allocation	660,634.32	370,393.36		1,003,405.15	1,389.13		4,495.00	24,516.66

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #10

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2009:								
Juvenile Detention Alternatives Initiative	$ 2,731.85	$ 48,025.78	$	$	$	$	$ 2,731.85	$ 48,025.78
Kip's Castle Park Carriage House	4,230.50			4,230.50				
Law Enforcement Security Enhancement Program:								
Project I		18,339.13				18,339.13		
Project II		18,513.95				18,513.95		
Summer Internship Program		978.12						978.12
Paul Coverdell Program		9,400.00		900.00				8,500.00
Central Avenue Construction Funds for the Oranges	4,808,259.97	1,723,196.55		3,530,462.60			1,277,797.37	1,723,196.55
Fiscal Year 2010:								
Alcoholism Services	304,953.58	27,102.50		259,357.36	13,008.94		46,538.00	39,169.66
Governor's Council on Alcohol and Drug Abuse	687,186.52	11,473.51		553,415.79				145,244.24
American Recovery and Reinvestment Act:								
Social Service for the Homeless	5,882.26	73,220.82		5,882.26				73,220.82
Supplemental Subregional Staff Support		28,789.87		16,669.64	(12,096.73)			23.50
Energy Efficiency Conservation	1,280,359.42	55,788.00		1,184,367.23			95,992.19	55,788.00
Homeless Prevention	66,906.47	148,953.93		54,307.54	(37,686.12)		5,198.00	118,668.74
Multi-Narco Task Force:								
Project I		6,959.00						6,959.00
Project II		253,585.00		311,535.00	58,580.01			630.01
Essex County Waste Water Management Plan	70,205.35			64,350.29			5,855.06	
Stop Violence Against Women		104,504.02		44,064.42				60,439.60
American Recovery and Reinvestment Act:								
WIA Dislocated Worker		411,671.00		249,332.50				162,338.50
Temporary Assistance for Needy Families		831,349.50				831,349.50		
On the Job Training:								
Project I			302,500.00				250,000.00	52,500.00
Project II			398,110.00	11,692.37			100,000.00	286,417.63
Area Plan	1,735,738.14	86,692.11		1,732,796.09	9,553.68		37,624.81	61,563.03
Job Access and Reverse Commute:								
Route 10 Shuttle Project	86,524.62			86,524.62				
Work First New Jersey	2,556,480.23	3,948,349.96	50,000.00	4,389,214.34	(383,420.39)		535,831.89	1,246,363.57
Human Services Advisory Council		8,165.22		7,165.22				1,000.00
New Jersey Senior Citizen Disabled Transportation	548,768.66	251,844.83		454,012.02	(7,670.22)			338,931.25
Personal Assistance Services Program	307.90	13,769.32		341.75				13,735.47

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #11

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2010:								
Social Service for the Homeless	$ 434,128.91	$ 68,127.92	$	$ 499,507.58	$	$	$	$ 2,749.25
Special Child Early Intervention Services	2,675.18	488,409.72		496,830.39	6,125.46		373.83	6.14
Special Child Early Intervention Case Management	200.00	209,797.54		158,444.80	(38,697.77)			12,854.97
Housing Opportunities for People with Aids	500.00	1,151.52		500.00				1,151.52
Community Service Block Grant	3,340.05	425,766.12	3,548.00	335,252.13			4,537.00	92,865.04
Subregional Transportation Planning		81,527.44		62,740.34	(18,776.39)			10.71
Right-to-Know Program		20,419.00		2,472.96	(17,946.04)			
Clean Communities	8,093.96	33,925.89		41,988.99				30.86
Insurance Fraud Reimbursement		62,668.98		52,964.32				9,704.66
Human Services Homeless Population	61,622.56	6,006.68		61,622.56				6,006.68
Tenant Resource Center		7,081.31						7,081.31
Respite Care Program:								
Grant	78,445.98	14,432.90		69,249.44	(4,348.16)			19,281.28
Program Income	1,577.66	3,934.74		5,512.40				
Body Armor Replacement:								
Prosecutor - Project I		4,358.00		4,358.00				
Prosecutor - Project II		12,327.00		11,060.00				1,267.00
Sheriff		10,804.00		10,804.00				
Corrections - Project I	15,111.00	332.00		15,443.00				
Corrections - Project II		47,808.00		47,692.09				115.91
Youth Services		5,310.00					5,310.00	
County Environmental Health Act	60,963.57	91.62	34,715.00	72,524.86	34,029.50		1,752.67	55,522.16
Family Court Program	320.99	94,991.45		39,345.52	(25,860.92)	30,106.00		
Substance Abuse Initiative		105,000.00		105,000.00				
Workforce Investment Board		8,000.00						8,000.00
Workforce Investment Act	630,217.63	1,324,596.05		1,376,736.72	462,583.64		332,281.93	708,378.67
Care Coordination:								
Program Income		58,822.98		58,822.95				0.03
Annual Transportation Program		5,555,000.00		4,319,659.38			502,645.64	732,694.98
Workforce Learning Link	2,433.49	125,264.04		126,809.59	1,106.72		507.97	1,486.69
Branch Brook Park		200,000.00		200,000.00				
Urban Area Security Initiative		53,315.00						53,315.00
Work First NJ Grant:								
Temporary Assistance for Needy Families:								
Case Management	770,546.38	5,707,757.91		5,921,715.46	209,868.99		23,479.46	742,978.36
Sunday Court Arraignment		23,920.00						23,920.00
Ameri Corps Help Employ Teens Program		112,623.71		1,493.00	1,493.00	112,623.71		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-20
Sheet #12

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2010:								
Community Forestry Program	$	$ 6,516.55	$	$ 2,500.00	$	$	$ 3,939.00	$ 77.55
Green Acres Projects:								
Branch Brook Park Rehabilitation:								
Project I	139,951.99	73,545.00		139,764.83				73,732.16
Project II	171,530.82			171,530.82				
Ivy Hill Park Improvements	15,155.76	43,133.97		15,136.95				43,152.78
Congressional Earmark Program	58,002.19	140,702.15		147,543.09			18,610.95	32,550.30
Public Archives and Records Infrastructure	61,878.68	374,250.32		329,859.48			34,260.98	72,008.54
Children's Interagency Coordinating		464,100.00		5,000.00				459,100.00
Children's Health Insurance Program		48,000.00				48,000.00		
Branch Brook and Belleville Parks	360,900.40			360,900.40				
Universal Service Fund		46,254.00		46,254.00				
Improvements to Traffic Signal:								
Pleasant Valley Way and Mt. Pleasant Avenue		250,000.00		193,285.77			56,714.23	
Improvements to Eagle Rock Avenue and Prospect Avenue	407,500.00			377,010.95			30,489.05	
Deer Deterrent Devices		6,916.80						6,916.80
Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue	399,219.38	20,905.62		398,842.69				21,282.31
Berkeley Avenue Bridge Over the Second River and Morris Canal		84,496.00		60,581.95			23,914.05	
Victim and Witness Advocacy Fund		64,469.04		22,492.73				41,976.31
Prosecutor's Liaison		19,012.00		18,488.95				523.05
Low Income Home Energy Assistance Program		46,254.00		46,254.00				
Union Avenue and Holmes Street Traffic Signal		86,913.00						86,913.00
Improvements to Centre Street and Franklin Avenue - Township of Nutley		33,445.61						33,445.61
South Orange Avenue Traffic, Operational and Roadway Improvements	1,316,878.79			753,990.30			562,888.49	
Improvements to Passaic River Waterfront Park		694,825.00					694,825.00	
Support Assistance for Individuals and Families	3,791.00	163,106.89		56,873.22	(13,240.09)		1,231.62	95,552.96

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-20
Sheet #13

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2010:								
General Educational Development Testing Center	$	$ 3,500.00	$	$	$	$	$	$ 3,500.00
Disability Program Navigator Initiative		70,125.00						70,125.00
Financial Sector National Emergency		25,000.00						25,000.00
Infoshare Select Intelligence Management		100,000.00						100,000.00
Juvenile Detention Alternative Initiative	29,159.95	115,525.85		79,725.62	(30,065.31)		7,270.70	27,624.17
Domestic Violence Assessment Center		660.00						660.00
Local Law Enforcement Assistance Component		40,674.01		35,644.30	3,804.99			8,834.70
Summer Internship Program		4,238.80						4,238.80
Paul Coverdell Forensic Science Program	39,135.50	5,050.50		40,035.50				4,150.50
Fiscal Year 2011:								
Area Plan			7,196,575.00	5,312,617.64			1,791,326.31	92,631.05
Job Access and Reverse Commute:								
Route 10 Shuttle Project			833,464.00	492,102.00			341,362.00	
General Program Support:								
Project I			15,530.00	15,530.00				
Project II - Summer Concert			14,754.00					14,754.00
Work First New Jersey:								
Temporary Assistance for Needy Families			8,838,051.00	3,145,145.31	(103,409.23)		2,709,290.00	2,880,206.46
Human Services Advisory Council			68,859.00	55,199.79			999.43	12,659.78
Homeless Related Services			282,208.00	282,208.00				
New Jersey Senior Citizen Disabled Transportation			2,124,663.00	1,715,558.54			315,844.09	93,260.37
Personal Assistance Services Program			212,576.00	173,403.54			923.54	38,248.92
Alcoholism Services			1,361,258.00	1,016,554.19			321,154.55	23,549.26
Social Service for the Homeless			2,658,612.00	2,269,839.95			388,772.05	
Special Child Health Services:								
Early Intervention Services			1,147,848.00	501,235.27			3,094.22	643,518.51
Case Management			261,079.00	110,103.42			3,718.97	147,256.61
Housing Opportunities for People with Aids			40,000.00				1,680.47	38,319.53
Community Service Block Grant			992,159.00	526,704.89			346,648.23	118,805.88
Subregional Transportation Planning			104,661.00	47,237.23				57,423.77
Right-to-Know Program			20,419.00	10,209.00				10,210.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-20
Sheet #14

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2011:								
Clean Communities	$	$	$ 56,327.00	$ 11,269.51	$	$	$ 7,155.98	$ 37,901.51
Insurance Fraud Reimbursement			247,300.00	67,733.08				179,566.92
Human Services Homeless Population			227,889.00	89,166.66			17,833.34	120,889.00
Multi-Jurisdictional Gang, Gun and Narcotics Task Force			401,804.00	190,410.00				211,394.00
Tenant Resource Center			113,000.00	113,000.00				
Respite Care Program:								
Grant			592,147.00	453,670.45			131,077.08	7,399.47
Program Income			25,005.00	16,700.89			270.00	8,034.11
Local Arts Program:								
Project I			111,892.00	74,319.00			35,323.00	2,250.00
Project II			120,035.00				98,545.00	21,490.00
Municipal Alliance to Prevent Alcoholism and Drug Abuse			963,175.00	254,468.64			691,714.75	16,991.61
Body Armor Replacement:								
Sheriff - Project I			33,379.00	11,165.25				22,213.75
Youth Services			15,559.00				15,530.01	28.99
County Environmental Health Act			333,115.00	232,734.25			83,355.21	17,025.54
Community Justice Program			80,000.00	66,873.65				13,126.35
Family Court Program			240,293.00	190,392.36			749.09	49,151.55
Substance Abuse Initiative			35,000.00	35,000.00				
Child Advocacy Unit			351,750.00	334,751.00				16,999.00
Workforce Investment Act:								
Adult and Dislocated Worker			2,773,128.00	750,103.09			1,014,184.00	1,008,840.91
Care Coordination:								
Program Income			105,044.00	57,440.39				47,603.61
Annual Transportation Program			5,555,000.00					5,555,000.00
Workforce Learning Link			155,500.00	30,147.85			1,262.96	124,089.19
Homeland Security Program			1,504,988.00	135,513.00			305,093.00	1,064,382.00
Sexual Assault Response Team			67,655.00	49,762.95	(11,649.00)		5,413.50	829.55
Green Acres Projects:								
Multi-Park Improvements			1,289,074.00	156,506.00			1,132,567.60	0.40
Branch Brook Park Rehabilitation:								
Project I - North Ward			425,000.00	425,000.00				
Project II - Roberto Clemente			550,000.00	72,315.70			343,224.30	134,460.00
Project III - Kiyo Grove, Lion and Lake Edge			550,000.00	279,245.25			270,754.75	
Project IV - Kiyo Grove, Lion and Lake Edge			550,000.00				550,000.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-20
Sheet #15

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2011:								
Green Acres Projects:								
Grover Cleveland Park Improvements	$	$	$ 480,000.00	$ 480,000.00	$	$	$	$
Independence Park Improvements			700,000.00	665,829.50				34,170.50
Irvington Park Rehabilitation			800,000.00	739,614.47			60,385.53	
Riverfront Park:								
Project I - Down Neck			550,000.00	550,000.00				
Project II - Essex County			2,700,000.00	1,387,182.63			1,312,817.37	
Project III - Spark Friends			550,000.00	550,000.00				
Project IV - Ironbound			3,100,000.00				2,945,179.00	154,821.00
Prudential Financial:								
Branch Brook Park Improvements			1,000,000.00	686,973.06			149,921.94	163,105.00
Ironbound Community Corporation:								
Essex County Riverfront Park			850,000.00	850,000.00				
Solar Panel and Environmental Education			951,500.00					951,500.00
Law Enforcement Technology Program			1,000,000.00	125,002.00			67,564.80	807,433.20
Subregional Studies Project			280,000.00					280,000.00
Uniform Traffic Control Devices			133,000.00					133,000.00
New Jersey Data Exchange			117,855.00					117,855.00
Emergency Management Agency Assistance			50,000.00					50,000.00
ADA Improvements:								
Rehabilitation of Elevators			809,860.00	232,484.42			454,266.58	123,109.00
Senior Farmers Market Nutrition Program			3,000.00				3,000.00	
Universal Service Fund			32,763.00	32,763.00				
Local Bridges Further Needs Program			1,000,000.00				1,000,000.00	
Almost Home III			258,960.00					258,960.00
Bulletproof Vest Partnership Program			63,491.00	37,418.00				26,073.00
Victim Witness Advocacy Fund:								
Project I			461,557.00	276,727.00			1,400.00	183,430.00
Project II			98,241.00					98,241.00
Supplement			201,864.00	39,585.00				162,279.00
Interoperable Emergency Communications			45,000.00	45,000.00				
Chronic Disease Prevention and Health Promotion			125,000.00	44,964.54			5,955.00	74,080.46
Low Income Home Energy Assistance Program			60,846.00	60,846.00				
Disaster Liaison			2,500.00					2,500.00
Supportive Assistance for Individuals and Families			606,840.00	326,900.73			1,063.00	278,876.27
Disaster Mini-Neg Program			60,000.00	288.00			576.00	59,136.00
Bloomfield Learning Link			15,000.00	7,999.98			7,000.02	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-20
Sheet #16

	Balance Dec. 31, 2010						Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Expended	Adjustments	Cancelled	Encumbered	Unencumbered
Fiscal Year 2011:								
Hurricane Irene Disaster National Emergency	$	$	$ 142,257.00	$ 792.00	$	$	$ 2,304.00	$ 139,161.00
Comprehensive County Funding Allocation			1,694,755.00	792,520.83			555,836.52	346,397.65
Juvenile Detention Alternate Initiative			120,000.00	20,793.66			2,101.00	97,105.34
Click It or Ticket			4,000.00	4,000.00				
Smart Steps Program			48,953.00					48,953.00
Improvement to Springfield Avenue, Florence Avenue and 40th Street			497,932.00				497,932.00	
Domestic Violence Assessment Center Program			2,030.00					2,030.00
Law Enforcement Assistance Component			45,265.00	45,265.00				
Paul Coverdell Forensic Science Improvement			85,899.00					85,899.00
Urban Area Security Initiative			512,000.00	40,157.70			54,426.84	417,415.46
Work First NJ Grant:								
Temporary Assistance for Needy Families			12,140,011.00	5,460,934.31			580,568.81	6,098,507.88
Sunday Court Arraignment			23,920.00					23,920.00
General Operating Support			12,000.00					12,000.00
Project Safe Neighborhood Program			29,056.00	29,056.00				
	$ 33,714,917.65	$ 58,492,226.66	$ 76,900,003.00	$ 79,070,124.01	$ 2,322.50	$ 7,657,109.86	$ 27,737,771.58	$ 54,644,464.36
Reference	A	A	Below	A-4	Below	Below	A	A

	Ref.			
Cancellations:				
Grants Receivable	A-19	$	$	$ 7,556,621.89
Federal and State Grants	A-3	76,745,555.00		
Essex County Matching Funds	A-4	154,448.00		
Due to State of New Jersey	A-15			100,487.97
Due from Current Fund	A-16		2,322.50	
	Above	$ 76,900,003.00	$ 2,322.50	$ 7,657,109.86

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-21

Program	Balance Dec. 31, 2010	Collections	Applied to Grants Receivable	Cancelled	Balance Dec. 31, 2011
Respite Care Program:					
Program Income	$ 25,009.17	$ 21,372.98	$ 25,005.00	$	$ 21,377.15
Personal Attendant Service Program	50.09				50.09
Special Child Health Services - Model Waiver Program Income	20,100.00	10,785.00			30,885.00
Social Services Block Grant	14,188.00	2.00			14,190.00
Personal Assistance Grant	2,206.00				2,206.00
Care Coordination Program Income	105,046.24	88,524.00	105,044.00		88,526.24
Domestic Violence	2,804.00	1,300.00	2,030.00		2,074.00
New Jersey Shares Program	22,430.00	200.00			22,630.00
Essex County Abbott Preschool	15,519.00				15,519.00
Temporary Assistance for Needy Families	186,225.00				186,225.00
Domestic Violence Assessment Center	5,233.50				5,233.50
Body Armor Replacement:					
Prosecutor	2.99	12,258.63			12,261.62
Corrections	2.36	54,351.14			54,353.50
Youth Services	15,562.73	15,837.35	15,559.00		15,841.08
Sheriff	33,382.31	35,946.32	33,379.00		35,949.63
Community Service Block Grant	20.00				20.00
Essex County Environmental Health Grant	9,741.00				9,741.00
Job Access and Reverse Commute:					
City of Newark		50,000.00			50,000.00
Other	9,760.74	71,230.37			80,991.11
Human Services Advisory Council	1,000.00				1,000.00
Workforce Investment Act	4,335.00				4,335.00
New Jersey Senior Citizen Disability Transportation	0.02			0.02	
General Education Development Program Income		15,385.00			15,385.00
Children Interagency Administration Funds		45,314.00			45,314.00
	$ 472,618.15	$ 422,506.79	$ 181,017.00	$ 0.02	$ 714,107.92
Reference	A	A-4	A-19	A-16	A

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS

B-1

	Ref.	Pension Trust Fund		Other Trust Fund	
Balance December 31, 2010	B		$ 899,333.39		$ 35,260,244.62
Increased by:					
Investment Fund	B-3	$4,069,586.48		$	
Grants Receivable:					
Community Development Program	B-4			7,777,536.47	
Taxes Receivable	B-5			13,720,966.46	
Other Accounts Receivable	B-6			323,978.47	
Due to Current Fund	B-7	1,107.80			
Payroll Deductions Payable	B-8			46,209,611.26	
Due to U.S. Department of Housing and Urban Development	B-9			334.86	
Employees' Retirement System	B-11	590,037.74			
Community Development Programs	B-12			178,858.96	
State Unemployment Insurance Fund	B-13			556,409.58	
Workers' Compensation Claims Fund	B-14			2,011,696.04	
Dedicated Funds:					
Constitutional Offices	B-15			765,342.48	
Law Enforcement Trust Funds	B-16			3,188,784.33	
Federal Equitable Sharing Program	B-17			166,508.15	
Parks, Recreational and Cultural Affairs Programs	B-18			504,403.28	
Open Space Trust Fund	B-19			55,138.34	
Other Trust Funds	B-21			3,014,959.63	
			4,660,732.02		78,474,528.31
			5,560,065.41		113,734,772.93
Decreased by:					
Disbursements per Schedule	B-2		4,581,117.00		81,096,634.50
Balance December 31, 2011	B		$ 978,948.41		$ 32,638,138.43

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	Ref.	Pension Trust Fund	Other Trust Fund
Other Accounts Receivable	B-6	$ 224.63	$ 409,403.68
Interfunds Payable	B-7	946.37	
Payroll Deductions Payable	B-8		44,155,403.25
Employees' Retirement System:			
Pension Payments	B-11	4,561,234.10	
Other Expenses	B-11	18,711.90	
Community Development Programs	B-12		9,111,326.83
State Unemployment Insurance Fund	B-13		216,271.64
Workers' Compensation Claims Fund	B-14		1,956,721.18
Dedicated Funds - Constitutional Offices	B-15		584,715.91
Law Enforcement Trust Funds	B-16		3,012,499.17
Federal Equitable Sharing Program	B-17		683,595.68
Parks, Recreational and Cultural Affairs Programs	B-18		312,165.26
Open Space Trust Fund	B-19		17,484,634.14
Other Trust Funds	B-21		3,169,897.76
	B-1	$ 4,581,117.00	$ 81,096,634.50

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INVESTMENT FUND
EMPLOYEES' RETIREMENT SYSTEM

B-3

	Ref.		
Balance December 31, 2010	B		$ 240,969.86
Increased by:			
Budget Appropriations		$4,500,000.00	
Investment Income Reinvested		10,842.12	
	B-11		4,510,842.12
			4,751,811.98
Decreased by:			
Withdrawals	B-1	4,069,586.48	
Investment Charges	B-11	150.00	
			4,069,736.48
Balance December 31, 2011	B		$ 682,075.50

Analysis of Balance
Merrill Lynch:
Cash and Money Market Accounts $ 682,075.50

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-4

	Balance Dec. 31, 2010	Increase	Decrease	Balance Dec. 31, 2011
Operating Programs:				
Community Development Programs	$10,257,007.02	$4,873,539.00	$6,660,700.22	$ 8,469,845.80
Recovery Programs	473,506.24		63,542.96	409,963.28
Emergency Shelter Programs		275,917.00	152,367.98	123,549.02
Home Programs	7,993,002.66	1,524,485.00	802,752.78	8,714,734.88
American Recovery and Reinvestment Act:				
Homeless Prevention and Rapid Re-Housing Program	223,399.96		58,727.37	164,672.59
Owner-Occupied Rehabilitation Program		824,878.00		824,878.00
Section 108 Loan Revolving Program	35,926,754.86			35,926,754.86
	$54,873,670.74	$7,498,819.00	$7,738,091.31	$54,634,398.43
	B	B-12	B-1	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-5

	Balance Dec. 31, 2010	2011 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2011
Township of Belleville	$	$ 525,918.20	$ 2,632.85	$ 528,551.05	$
Township of Bloomfield	1,571.03	723,824.12	397.38	725,395.15	397.38
Borough of Caldwell	117.36	168,740.66	91.91	168,858.02	91.91
Township of Cedar Grove	312.54	365,190.01	1,712.76	365,502.55	1,712.76
City of East Orange	1,809.66	505,471.73	379.88	507,281.39	379.88
Borough of Essex Fells	141.32	121,118.42	659.48	121,259.74	659.48
Township of Fairfield		448,144.03	441.44	448,585.47	
Borough of Glen Ridge	306.91	225,386.33	256.90	225,693.24	256.90
Township of Irvington	383.01	452,654.86		453,037.87	
Township of Livingston	1,048.17	1,173,120.79	1,249.18	1,174,168.96	1,249.18
Township of Maplewood		555,039.39	180.46	555,219.85	
Township of Millburn	6,003.98	1,328,368.85	3,640.34	1,334,372.83	3,640.34
Township of Montclair	1,315.83	1,040,194.74	1,780.04	1,041,510.57	1,780.04
City of Newark	4,435.26	2,568,421.50	40,665.75	2,572,856.76	40,665.75
Borough of North Caldwell	1,169.56	257,688.40	494.60	258,857.96	494.60
Township of Nutley	1,476.16	614,684.91	2,102.07	616,161.07	2,102.07
City of Orange Township		260,840.61	265.30	261,010.23	95.68
Borough of Roseland	158.37	268,101.61	83.15	268,259.98	83.15
Township of South Orange Village		411,458.43		411,458.43	
Township of Verona	340.98	355,358.97	382.18	355,699.95	382.18
Township of West Caldwell	1,722.14	365,732.67	797.97	367,454.81	797.97
Township of West Orange	2,532.60	957,237.98	2,479.43	959,770.58	2,479.43
	$ 24,844.88	$ 13,692,697.21	$ 60,693.07	$ 13,720,966.46	$ 57,268.70
Reference	B	B-19	B-19	B-1	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-6

	Ref.	Pension Trust Fund	Other Trust Funds			
			Total	Restitution Fees	Utilities Authority	Dedicated Funds
Balance December 31, 2010	B	$ 13,778.52	$ 8,417.94	$ 4,965.91	$	$ 3,452.03
Increased by:						
Payroll Advances	B-2		409,403.68		409,403.68	
Payroll Tax Overpayments	B-2	224.63				
Fees:						
Board of Taxation	B-15		5,169.28			5,169.28
		14,003.15	422,990.90	4,965.91	409,403.68	8,621.31
Decreased by:						
Collections	B-1		323,978.47		320,526.44	3,452.03
Applied from Reserve	B-20		73,601.79		73,601.79	
			397,580.26		394,128.23	3,452.03
Balance December 31, 2011	B	$ 14,003.15	$ 25,410.64	$ 4,965.91	$ 15,275.45	$ 5,169.28

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS PAYABLE

B-7

	Ref.	Pension Trust Fund Current Fund
Increased by:		
Interest Earned on Investments	B-1	$ 1,107.80
Decreased by:		
Settlements	B-2	946.37
Balance December 31, 2011	B	$ 161.43

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-8

	Ref.	Other Trust Fund	
Balance December 31, 2010	B		$ 2,440,832.70
Increased by:			
County Payroll Withholdings		$ 46,195,272.57	
Refunds		14,338.69	
	B-1		46,209,611.26
			48,650,443.96
Decreased by:			
Payroll Deductions	B-2		44,155,403.25
Balance December 31, 2011	B		$ 4,495,040.71

Analysis of Balance	
Public Employees' Retirement System:	
Regular Pension	$ 1,922,609.73
Supplemental Annuity	929.48
Police and Firemen's Retirement System:	
Regular Pension	2,537,003.09
Supplemental Annuity	1,212.37
Deferred Compensation	3,792.56
U.S. Savings Bonds	7,628.84
Credit Union	(604.00)
Garnishee	961.78
Life Insurance	1,854.55
Supplemental Health Care	19,512.31
Disaster Relief	140.00
	$ 4,495,040.71

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-9

	Ref.	
Balance December 31, 2010	B	$ 13,354.76
Increased by:		
Interest Earned on Loan Repayment Programs	B-1	334.86
Balance December 31, 2011	B	$ 13,689.62

BID DEPOSITS

B-10

	Ref.	
Balance December 31, 2010	B	$ 14,728.25
Balance December 31, 2011	B	$ 14,728.25

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-11

	Ref.			
Balance December 31, 2010	B			$ 1,154,081.77
Increased by:				
Annuity Collections		$ 527,249.94		
Reimbursements		58,611.31		
Employee Contributions		4,176.49		
	B-1		$ 590,037.74	
Budget Appropriation		4,500,000.00		
Earnings on Investments		10,842.12		
	B-3		4,510,842.12	
				5,100,879.86
				6,254,961.63
Decreased by:				
Pension Payments	B-2		4,561,234.10	
Other Expenses	B-2		18,711.90	
Investment Charges	B-3		150.00	
				4,580,096.00
Balance December 31, 2011	B			$ 1,674,865.63

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-12

	Balance Dec. 31, 2010		Increase			Transfers		Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Grants	Other	Decrease	From	To	Encumbered	Unencumbered
Operating Programs									
Community Development Programs:									
Prior Years	$ 7,239,468.89	$ 1,965,274.82	$	$	$ 5,943,319.02	$ 627,078.00	$ 677,078.00	$ 2,304,993.33	$ 1,006,431.36
Current Year			4,873,539.00						4,873,539.00
Recovery Program	102,200.88	227,925.36			63,542.96				266,583.28
Emergency Shelter Programs:									
Prior Years	328,888.98	15.36			156,367.98			172,521.00	15.36
Current Year			275,917.00						275,917.00
Home Programs:									
Prior Years	1,190,525.60	7,493,802.58			595,952.87			2,233,811.49	5,854,563.82
Current Year			1,524,485.00						1,524,485.00
American Recovery and Reinvestment Act:									
Homeless Prevention and Rapid Recovery Re-Housing Program	92,761.10	190,544.00			35,865.00			92,761.10	154,679.00
Owner-Occupied Rehabilitation Program:									
Prior Years		1,231,777.23			277,070.00	50,000.00			904,707.23
Current Year			824,878.00						824,878.00
Loan Repayment Programs									
Service Agency Improvement Fund		591.92							591.92
Home Repair	1,090,806.16	540,226.07		10,531.84	1,605,441.91	3,800.00		32,322.16	
Owner-Occupied Rehabilitation Program - Program Income	1,385.00			166,740.26	132,195.26		3,800.00	39,730.00	
General Repair	1,192.50	277,721.93						1,192.50	277,721.93
Section 108 Revolving Loan		35,928,626.50							35,928,626.50
Section 108 Repayment		25,860.91							25,860.91
Repayment Revolving Fund		623,582.68							623,582.68
Program Income		1,102,815.91		1,586.86	301,571.83				802,830.94
	$ 10,047,229.11	$ 49,608,765.27	$ 7,498,819.00	$ 178,858.96	$ 9,111,326.83	$ 680,878.00	$ 680,878.00	$ 4,877,331.58	$ 53,345,013.93
Reference	B	B	B-4	B-1	B-2	Contra	Contra	B	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR
STATE UNEMPLOYMENT INSURANCE FUND

B-13

	Ref.		
Balance December 31, 2010	B		$ 496,246.36
Increased by:			
Payroll Deductions		$ 554,677.91	
Interest on Investments		1,731.67	
	B-1		556,409.58
			1,052,655.94
Decreased by:			
Payments	B-2		216,271.64
Balance December 31, 2011	B		$ 836,384.30

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR
WORKERS' COMPENSATION CLAIMS FUND

B-14

	Ref.		
Balance December 31, 2010	B		$ 111,843.48
Increased by:			
2011 Budget Appropriations:		$1,668,617.29	
Essex County Welfare Reimbursements		168,014.01	
Refunds, Subrogations and Recoveries		175,064.74	
	B-1		2,011,696.04
			2,123,539.52
Decreased by:			
Claims		1,795,521.18	
Management Fees		161,200.00	
	B-2		1,956,721.18
Balance December 31, 2011	B		$ 166,818.34

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-15

	Balance Dec. 31, 2010				Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Board of Taxation	$ 140,597.54	$ 508,175.18	$ 485,448.26	$ 257,073.38	$ 100,727.00	$ 776,420.60
Register of Deeds and Mortgages	77,033.91	1,534,871.57	162,214.53	233,510.48	124,148.46	1,416,461.07
County Clerk		39,662.89	27,349.21	25,228.33	13,330.60	28,453.17
Surrogate's Court	10,561.27	384,514.97	95,499.76	68,903.72	8,242.77	413,429.51
	$ 228,192.72	$ 2,467,224.61	$ 770,511.76	$ 584,715.91	$ 246,448.83	$ 2,634,764.35
Reference	B	B	Below	B-2	B	B

	Ref.	
Collections	B-1	$ 765,342.48
Other Accounts Receivable	B-6	5,169.28
	Above	$ 770,511.76

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-16

	Balance Dec. 31, 2010				Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Seized Asset Funds	$	$ 3,625,507.08	$ 1,529,356.42	$ 1,012,444.64	$	$ 4,142,418.86
Prosecutor's Office	122,228.33	878,414.16	461,837.91	796,468.67	55,559.57	610,452.16
Metro North Task Force		66,366.39	18,598.89	19,344.35	4,863.00	60,757.93
Sheriff's Office	212,614.00	148,901.08	66,714.50	126,862.40	99,076.60	202,290.58
Sheriff Modernization	24,002.62	91,687.91	67,683.80	124,994.02	19,683.56	38,696.75
Sheriff Outside Employment		2,963.64	1,588,987.81	1,476,780.09		115,171.36
County Corrections		1.06				1.06
	$ 358,844.95	$ 4,813,841.32	$ 3,733,179.33	$ 3,556,894.17	$ 179,182.73	$ 5,169,788.70
Reference	B	B	Below	Below	B	B

	Ref.		
Collections	B-1	$ 3,188,784.33	$
Expenditures	B-2		3,012,499.17
Interfund Transfers	Contra	544,395.00	544,395.00
	Above	$ 3,733,179.33	$ 3,556,894.17

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-17

	Balance Dec. 31, 2010				Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Prosecutor's Office:						
Department of Treasury	$ 224,217.41	$ 1,444,875.76	$ 15,017.27	$ 479,801.38	$ 866,395.69	$ 337,913.37
Department of Justice		97,395.97	32.05	65,559.50		31,868.52
	224,217.41	1,542,271.73	15,049.32	545,360.88	866,395.69	369,781.89
Sheriff's Office:						
Department of Treasury	81,734.80	20,987.56	151,457.90	120,698.43	396.90	133,084.93
Department of Justice	17,412.00	32,879.81	0.93	17,536.37		32,756.37
	99,146.80	53,867.37	151,458.83	138,234.80	396.90	165,841.30
	$ 323,364.21	$ 1,596,139.10	$ 166,508.15	$ 683,595.68	$ 866,792.59	$ 535,623.19
Reference	B	B	B-1	B-2	B	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL
AND CULTURAL AFFAIRS PROGRAMS

B-18

	Balance Dec. 31, 2010				Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Highlawn Pavilion - Improvement at Eagle Rock Reservation	$ 3,055.00	$ 103,363.67	$ 53,784.70	$ 69,949.63	$ 3,055.00	$ 87,198.74
Cultural Affairs		19,820.09	41,657.50	55,966.00		5,511.59
Recreation Programs		7,382.99	52,326.67	50,530.00		9,179.66
Turtle Back Zoo - Gifts and Donations		21,376.20	16,215.41	2,070.40		35,521.21
Parks Maintenance		8,205.78	9,000.00			17,205.78
Security Deposits - Riker Hill Rentals		14,799.28				14,799.28
Parks - Golf Beautification	89,259.23	9,773.77	91,792.00	133,649.23	909.60	56,266.17
Zoo Enhancement			239,627.00			239,627.00
	$ 92,314.23	$ 184,721.78	$ 504,403.28	$ 312,165.26	$ 3,964.60	$ 465,309.43
Reference	B	B	B-1	B-2	B	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-19

	Ref.			
Balance December 31, 2010	B			$ 15,861,615.19
Increased by:				
Interest Earned on Deposits	B-1		$ 55,138.34	
2011 Tax Levy	B-5	$ 13,692,697.21		
Added and Omitted Taxes Per Chapter 397, P.L. 1941	B-5	60,693.07		
			13,753,390.28	
				13,808,528.62
				29,670,143.81
Decreased by:				
Expenditures	B-2			17,484,634.14
Balance December 31, 2011				
Encumbered			2,064,543.28	
Unencumbered			10,120,966.39	
	B			$ 12,185,509.67

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR
ESSEX COUNTY UTILITY AUTHORITY

B-20

	Ref.	
Balance December 31, 2010	B	$ 73,601.79
Decreased by:		
Applied to Other Accounts Receivable	B-6	73,601.79
		$ -

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-21

	Balance Dec. 31, 2010				Balance Dec. 31, 2011	
	Encumbered	Unencumbered	Increase	Decrease	Encumbered	Unencumbered
Intoxicated Driver's Resource Center	$ 650.44	$ 488,205.99	$ 198,420.50	$ 165,639.86	$ 1,939.92	$ 519,697.15
Environmental Quality and Enforcement Fund	35,066.09	134,636.65	130,701.95	193,298.99	40,671.36	66,434.34
Weights and Measures		14,334.31	61,684.00	28,524.00		47,494.31
Prisoners' Benefit Funds	414,604.76	249,953.06	2,607,225.93	2,748,413.59	372,506.20	150,863.96
Office of the Handicapped		9.37				9.37
Patients' Welfare Fund - Hospital Center	445.08	1,843.90			445.08	1,843.90
Special Masters		0.62				0.62
Essex County Youth Services		140.21				140.21
Auto Theft Penalties		84,240.64	16,927.25	34,021.32		67,146.57
Drunk Driving Enforcement Fund		10,187.23				10,187.23
	$ 450,766.37	$ 983,551.98	$ 3,014,959.63	$ 3,169,897.76	$ 415,562.56	$ 863,817.66
Reference	B	B	B-1	B-2	B	B

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	Ref.		
Balance December 31, 2010	C		$ 22,701,299.11
Increased by Receipts:			
Premium on Sale of Bonds	C-1	$ 227,250.00	
Due from Current Fund	C-5	772,000.00	
Capital Lease Program Funds Receivable	C-6	476,639.88	
Fees Receivable	C-8	171,808.00	
Improvement Authorizations	C-11	51,144.50	
Due to Current Fund	C-15	23,316.63	
Bond Anticipation Notes	C-19	22,500,000.00	
			24,222,159.01
			46,923,458.12
Decreased by Disbursements:			
Improvement Authorizations	C-11	23,700,796.49	
Due to Current Fund	C-15	2,173,816.63	
Capital Lease Program	C-16	679,917.33	
			26,554,530.45
Balance December 31, 2011	C		$ 20,368,927.67

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2011

C-3

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Banco Popular:			
Account #0100042958	$ 10,024.06	$ 10,024.06	$
Bank of America:			
Account #0095-01421-2579	15,614.39		15,614.39
Capital One Bank:			
Account #4164001176	65,277.47	65,277.47	
Crown Bank:			
Account #218002453	10,029.93		10,029.93
Garden State Community Bank:			
Account #562065902	10,049.49	10,049.49	
Investors Savings Bank:			
Account #2658	10,059.72		10,059.72
PNC Bank:			
Account #80-0977-9475	15,773,455.06	15,773,455.06	
Sovereign Bank:			
Account #1066027218	35,014.48		35,014.48
TD Bank:			
Account #37678922	338,931.82		338,931.82
Wachovia Bank:			
Account #2000011652296	4,123,863.49	4,123,863.49	
	20,392,319.91	19,982,669.57	409,650.34
Plus: Deposits-in-Transit	8,174.18		8,174.18
	20,400,494.09	19,982,669.57	417,824.52
Less: Outstanding Checks	31,566.28	8,906.84	22,659.44
Other Adjustments	0.14	0.14	
	31,566.42	8,906.98	22,659.44
	$ 20,368,927.67	$ 19,973,762.59	$ 395,165.08

Reference C-2

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #1

	Ordinance Number	Balance Dec. 31, 2010	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2011
Improvement Authorizations									
Acquisition of Microfilm and Equipment	3491/85-51	$ 11,908.79	$	$	$	$	$	$	$ 11,908.79
Improvements to the Parks Administration Building	92-39	21,531.03							21,531.03
Multi-Purpose:	94-04								
f. Roadway Resurfacing	07-26	2.01							2.01
Multi-Purpose:	94-11/98-26								
a. Weequahic Golf Course Renovation		5,500.00			5,500.00				
Rehabilitation of Riverbank Park Soccer/Football Field	94-12	0.95							0.95
Multi-Purpose:	96-19/98-26								
a. Improvements to Movable Bridges		26,250.00			26,250.00				
Multi-Purpose:	97-30								
b. Improvements to Movable Bridges		115,141.47			68,173.47				46,968.00
Multi-Purpose:	98-27								
g. Parks Rehabilitation Program		10.49							10.49
Multi-Purpose:	99-15								
b. Improvement of Bridges, Culverts and Storm Water Drainage Facilities		56,427.79							56,427.79
d. Improvements to Various Buildings		19,612.49			1,125.00				18,487.49
e. Improvements to Hall of Records and Courts		64,040.03							64,040.03
g. Parks Rehabilitation Program		49,192.64			43,198.91				5,993.73
j. Rehabilitation, Replacement or Restoration of Various County Buildings	07-27	333.40							333.40
Improvements at Turtle Back Zoo	01-06	834.21							834.21
Multi-Purpose:	01-13								
a. Improvements to Various Buildings		129,415.56			57,308.46				72,107.10
b. Improvements to the Hall of Records and Court Complex		2.25							2.25
c. Hazardous Material and Chemical Control Program		48.53							48.53
Improvements at Various County Parks	01-14	0.84							0.84
Multi-Purpose:	01-16								
a. Improvement of Bridges, Culverts and Storm Water Drainage Facilities		54,686.72							54,686.72
b. Traffic Signal and Sign Improvements		144,285.67							144,285.67
c. Highway Rehabilitation Program		28,035.20							28,035.20
Improvements of the Essex County College	02-04	0.24							0.24
Improvements to the Traffic Signal Equipment at the Intersection of Eagle Rock Avenue and Prudential Drive in the Borough of Roseland	02-13	25,000.00							25,000.00
Improvements to the Traffic Signal Equipment at the Intersection of South Orange Avenue and Center Street/Seton Hall Access in the Village of South Orange	02-14	35,000.00							35,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #2

	Ordinance Number	Balance Dec. 31, 2010	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2011
Improvement Authorizations									
Improvements to River Road in Nutley	02-15	$ 121,437.08	$	$	$	$	$	$	$ 121,437.08
Multi-Purpose:	03-25								
a. Parks Rehabilitation Program		94,566.44							94,566.44
b. Hazardous Material and Chemical Control Program		91,615.89			69,884.19				21,731.70
c. Improvements to Various Buildings		49,877.61			37,074.88				12,802.73
e. Improvements to Bridges, Culverts and Storm Drainage		71,602.15			8,932.23				62,669.92
g. Highway Rehabilitation Program		2,787.87							2,787.87
h. Transportation Improvement Program		39,148.10			39,077.75				70.35
Multi-Purpose:	04-14								
Green Acres Projects:									
c. Branch Brook Park - Portion D		1,480.13							1,480.13
f. Grover Cleveland Park		126,765.89			110,331.48				16,434.41
i. Irvington Park		51,500.00							51,500.00
j. Glenfield Park		51,301.50							51,301.50
m. Independence Park		13,464.11							13,464.11
o. South Mountain Reservation		56,542.00							56,542.00
Multi-Purpose:	04-14								
Green Acres Projects:									
q. Reptile and Education Center		23,119.00							23,119.00
r. Multi-Parks		0.52							0.52
Multi-Purpose:	04-14								
Other Projects:									
a. South Mountain Arena		48,809.84			48,805.00				4.84
b. Architect and Engineering Fees		13,399.02			13,396.53				2.49
Design and Construction of a Traffic Light at the Intersection of Eagle Rock Avenue and Oval Road in the Township of West Orange	04-20	115,753.72							115,753.72
Construction of a Psychiatric Hospital	04-21	21,670.64			14,238.48				7,432.16
Improvements to Various Buildings	05-13	71,904.28			6,238.00				65,666.28
Various County Roads and Highway Improvements	05-14	138,676.92			97,070.22				41,606.70
Various Park Improvements	05-15	457.67		51,144.50					51,602.17
Improvements to Various Buildings	06-05	38,381.57			3,224.15				35,157.42
Improvements of the Essex County College	06-09	3,758,886.20			3,722,306.04				36,580.16
Improvements of the Essex County College	06-17	0.83							0.83
Construction of Parking Deck and Park	07-04/07-23	40.93							40.93
Culvert Improvements, Traffic Signal and Roadway Improvements	07-05	243,486.38							243,486.38
Various Building Improvements	07-14	75,951.46			13,180.00				62,771.46
Various County Road and Highway Improvements	07-15	87,956.84			67,944.36				20,012.48

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #3

	Ordinance Number	Balance Dec. 31, 2010	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2011
Improvement Authorizations									
Various County Park Improvements	07-16	$ 73,184.09	$	$	$ 69,815.37	$	$	$	$ 3,368.72
Dam Restoration Projects:	07-17								
b. Diamond Mill		(86,981.65)							(86,981.65)
Renovations Equipment Purchases and Improvements to Essex County College	07-25	2,215,308.80			1,808,851.17				406,457.63
Improvements at Various Golf Courses	07-34/08-04/9-04 10-05/11-04	(3,255,055.89)	950,000.00	171,808.00	115,501.50			50,000.00	(2,198,749.39)
Improvements at Various County Parks	08-03	229.15							229.15
Multi-Purpose:	08-05								
a. Improvements to Various County Buildings		386,995.47			205,775.26				181,220.21
b. Hazardous Material and Chemical Control Program		55,386.38			37,447.72				17,938.66
Multi-Purpose:	08-06								
a. Improvements to Bridges, Culverts and Storm Drainage		235,006.11			186,941.56				48,064.55
b. Traffic Signs and Sign Improvements		9,868.97			9,118.00				750.97
c. Highway Rehabilitation Program		162,498.60			162,470.77				27.83
d. Highway Safety Program		642.35			633.00				9.35
Various County Building Improvements	09-01	811,222.29			424,954.31				386,267.98
Multi-Purpose:	09-02								
a. Improvements to Bridges, Culverts and Storm Drainage		225,179.51			150,018.33				75,161.18
b. Traffic Signs and Sign Improvements		108,208.69			103,193.50				5,015.19
c. Highway Rehabilitation Program		210,000.00			209,833.17				166.83
d. Highway Safety Program		49,453.90			40,461.45				8,992.45
Improvements to Various Parks	09-03	324,977.66			193,056.99				131,920.67
Improvements of the Essex County College	09-18	552,950.47			480,289.23				72,661.24
Improvements of the Essex County College	09-19	324,068.36	152,820.24		45,227.15				431,661.45
Rehabilitation to Leroy Smith Public Safety Building	09-26	263,040.06			198,940.00				64,100.06
Multi-Purpose:	10-02								
a. Improvements to Various County Buildings		3,047,843.77			2,819,021.58				228,822.19
b. Hazardous Material and Chemical Control Program		500,000.00			149,560.05				350,439.95
Multi-Purpose:	10-03								
a. Improvements to Bridges, Culverts and Storm Drainage		25,000.00	475,000.00		109,967.80				390,032.20
b. Traffic Signal and Sign Improvements		(107,043.25)	285,000.00		146,010.99				31,945.76
c. Highway Rehabilitation Program		(29,212.12)	341,323.39		191,583.19				120,528.08
d. Highway Safety Program		134,946.17	118,356.37		196,115.16				57,187.38
Various Park Improvements	10-04	642,273.84			572,826.53				69,447.31
Improvements of the Essex County College	10-09	2,341,039.00							2,341,039.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #4

	Ordinance Number	Balance Dec. 31, 2010	Receipts: Bond Anticipation Notes	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance Dec. 31, 2011
Improvement Authorizations									
Improvements of the Essex County Vocational School	10-12	$ (1,800,000.00)	$ 1,800,000.00	$	$	$	$	$	$
Construction Costs of the New Essex County Vocational School	10-14	(500,000.00)			500,000.00				(1,000,000.00)
Multi-Purpose:	11-01								
a. Improvements to Various County Buildings			9,191,250.00		4,024,923.34			483,750.00	5,650,076.66
b. Hazardous Material and Chemical Control Program			285,000.00		20,217.33			15,000.00	279,782.67
Multi-Purpose:	11-02								
a. Improvements to Bridges, Culverts and Storm Drainage			570,000.00					30,000.00	600,000.00
b. Traffic Signal and Sign Improvements			356,250.00		297,771.40			18,750.00	77,228.60
c. Highway Rehabilitation Program			570,000.00		175,135.04			30,000.00	424,864.96
d. Highway Safety Program			380,000.00		65,842.45			20,000.00	334,157.55
Various Park Improvements	11-03		1,425,000.00		1,496,808.24			75,000.00	3,191.76
Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex	11-05		3,800,000.00		3,739,225.76			200,000.00	260,774.24
Improvements at the Essex County Vocational School	11-08		300,000.00		300,000.00				
Improvement of the Essex County College	11-09		1,500,000.00						1,500,000.00
Other Accounts									
Fund Balance		8,880,393.54		227,250.00			2,150,500.00		6,957,143.54
Capital Improvement Fund		153,539.08					922,500.00	772,000.00	3,039.08
Capital Lease Program Funds Receivable		(1,374,394.65)		476,639.88			3.15		(897,757.92)
Current Fund Interfund				795,316.63		2,173,816.63	772,000.00	2,150,500.00	
Reserve for Improvements		198,604.91							198,604.91
Capital Lease Program:									
Appropriated		1,604,442.50				679,917.33			924,525.17
Unappropriated		119,838.10						3.15	119,841.25
		$ 22,701,299.11	$ 22,500,000.00	$ 1,722,159.01	$ 23,700,796.49	$ 2,853,733.96	$ 3,845,003.15	$ 3,845,003.15	$ 20,368,927.67
	Reference	C	C-19	Sheet #5	C-12	Sheet #5	Contra	Contra	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #5

	Ref.	Receipts Miscellaneous	Disbursements Miscellaneous
Premium on Sale of Bonds	C-1	$ 227,250.00	$
Due from Current Fund	C-5	772,000.00	
Capital Lease Program Funds Receivable	C-6	476,639.88	
Fees Receivable	C-8	171,808.00	
Refunds	C-11	51,144.50	
Due to Current Fund	C-15	23,316.63	2,173,816.63
Capital Lease Program	C-16		679,917.33
	Sheet #4	$ 1,722,159.01	$ 2,853,733.96

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DUE FROM CURRENT FUND

C-5

	Ref.	
Increased by:		
Budget Appropriations:		
Capital Improvement Fund	C-12	$ 772,000.00
Decreased by:		
Collections	C-2	772,000.00
		$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASE PROGRAM FUNDS RECEIVABLE

C-6

	Ordinance Number	Balance Dec. 31, 2010	Unappropriated Funds	Collections	Balance Dec. 31, 2011
Commerce Bank					
2007 Capital Equipment Program	07-785	$1,374,394.65	$ 3.15	$ 476,639.88	$ 897,757.92
	Reference	C	C-17	C-2	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS RECEIVABLE

C-7

		Balance Dec. 31, 2010	Balance Dec. 31, 2011
State of New Jersey:			
New Jersey Department of Environmental Protection:			
Dam Restoration Loan Program:			
Diamond Mill Dam Project		$ 450,000.00	$ 450,000.00
	Reference	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FEES RECEIVABLE

C-8

	Balance Dec. 31, 2010	Decreased Collections	Decreased Ordinance Appropriation	Balance Dec. 31, 2011
Byrne Golf Course	$ 1,578,391.00	$ 113,151.00	$ 490,000.00	$ 975,240.00
Hendricks Golf Course	982,027.00	37,286.00	280,000.00	664,741.00
Weequahic Golf Course	874,175.00	21,371.00	230,000.00	622,804.00
	$ 3,434,593.00	$ 171,808.00	$ 1,000,000.00	$ 2,262,785.00
Reference	C	C-2	Below	C

	Ref.	
Deferred Charges to Future Taxation - Unfunded	C-10	$ 950,000.00
Capital Improvement Fund	C-12	50,000.00
	Above	$ 1,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-9

	Ref.		
Balance December 31, 2010	C		$ 382,759,818.90
Increased by:			
Refunding Bonds Issued	C-20		13,835,000.00
			396,594,818.90
Decreased by:			
Redemptions:			
Loans Payable	C-18	$ 23,617.05	
Refunding Bonds	C-20	22,505,000.00	
Serial Bonds	C-21	8,090,500.00	
Bonds Defeased:			
Refunding Bonds	C-20	2,380,000.00	
Serial Bonds	C-21	11,960,000.00	
			44,959,117.05
Balance December 31, 2011	C		$ 351,635,701.85

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-10

Ordinance Number	Improvement Description	Bond Life (Years)	Balance Dec. 31, 2010	2011 Authorizations	Balance Dec. 31, 2011	Analysis of Balance Dec. 31, 2011: Bond Anticipation Notes	Analysis of Balance Dec. 31, 2011: Expenditures	Analysis of Balance Dec. 31, 2011: Unexpended Improvement Authorizations
07-17	Dam Restoration Projects:							
	b. Diamond Mill		$ 450,000.00	$	$ 450,000.00	$	$ 86,981.65	$ 363,018.35
09-19	Improvements to Essex County College	12.27	171,354.64		171,354.64	152,820.24		18,534.40
10-03	Multi-Purpose:							
	a. Improvements to Bridges, Culverts and Storm Drainage	30	475,000.00		475,000.00	475,000.00		
	b. Traffic Signal and Sign Improvements	10	285,000.00		285,000.00	285,000.00		
	c. Highway Rehabilitation Program	10	341,323.39		341,323.39	341,323.39		
	d. Highway Safety Program	10	118,356.37		118,356.37	118,356.37		
10-12	Improvements of the Essex County Vocational School	33.75	1,800,000.00		1,800,000.00	1,800,000.00		
10-14	Construction Costs of the New Essex County Vocational School	30	20,000,000.00		20,000,000.00		1,000,000.00	19,000,000.00
11-01	Multi-Purpose:							
	a. Improvements to Various County Buildings	15		9,191,250.00	9,191,250.00	9,191,250.00		
	b. Hazardous Material and Chemical Control Program	15		285,000.00	285,000.00	285,000.00		
11-02	Multi-Purpose:							
	a. Improvements to Bridges, Culverts and Storm Drainage	30		570,000.00	570,000.00	570,000.00		
	b. Traffic Signal and Sign Improvements	10		356,250.00	356,250.00	356,250.00		
	c. Highway Rehabilitation Program	10		570,000.00	570,000.00	570,000.00		
	d. Highway Safety Program	10		380,000.00	380,000.00	380,000.00		
11-03	Various Park Improvements	15		1,425,000.00	1,425,000.00	1,425,000.00		
11-04	Improvements to Various Golf Courses	15		950,000.00	950,000.00	950,000.00		
11-05	Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex	20		3,800,000.00	3,800,000.00	3,800,000.00		
11-08	Improvement at the Essex County Vocational School	15		300,000.00	300,000.00	300,000.00		
11-09	Improvement of the Essex County College	15		1,500,000.00	1,500,000.00	1,500,000.00		
11-13	Improvement of the Essex County College	15		2,500,000.00	2,500,000.00			2,500,000.00
			$ 23,641,034.40	$ 21,827,500.00	$ 45,468,534.40	$ 22,500,000.00	$ 1,086,981.65	$ 21,881,552.75
	Reference		C	Below	C	C-19	C-4	

	Ref.	
Fees Receivable	C-8	$ 950,000.00
Improvement Authorizations	C-11	20,877,500.00
	Above	$ 21,827,500.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #1

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2010 Funded	Balance Dec. 31, 2010 Unfunded	Balance Dec. 31, 2010 Encumbered	2011 Authorizations	Refunds	Paid or Charged	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	Balance Dec. 31, 2011 Encumbered
Acquisition of Microfilm and Equipment	3491											
	85-51	12-30-85	$ 448,308.00	$ 3.18	$	$ 11,905.61	$	$	$	$ 3.18	$	$ 11,905.61
Improvements to the Parks Administration Building	92-39	10-27-92	200,000.00	21,531.03						21,531.03		
Multi-Purpose:	94-04	5-11-94										
f. Roadway Resurfacing	07-26	10-17-07	489,644.65	2.01						2.01		
Multi-Purpose:	94-11/98-26	7-13-94										
b. Weequahic Golf Clubhouse Renovation			550,000.00	5,500.00					5,500.00			
Rehabilitation of Riverbank Park Soccer/ Football Field	94-12	7-13-94	1,800,000.00	0.95						0.95		
Multi-Purpose:	96-19/98-26	9-25-96										
a. Improvements to Movable Bridges			50,000.00	26,250.00					26,250.00			
Multi-Purpose:	97-30	12-10-97										
b. Improvements to Movable Bridges			219,000.00	115,141.47					68,173.47	0.70		46,967.30
Multi-Purpose:	98-27	10-28-98										
g. Parks Rehabilitation Program			4,000,000.00	10.49						10.49		
Multi-Purpose:	99-15	2-02-00										
b. Improvements to Bridges, Culverts and Storm Water Drainage Facilities			2,000,000.00	2,859.44		53,568.35				0.29		56,427.50
d. Improvements to Various Buildings			3,000,000.00	118.49		19,494.00			1,125.00	118.49		18,369.00
e. Improvements to Hall of Records and Courts			11,000,000.00			64,040.03				0.03		64,040.00
g. Parks Rehabilitation Program			6,000,000.00	17,902.39		31,290.25			43,198.91	3,758.73		2,235.00
j. Rehabilitation, Replacement or Restoration of Various County Buildings	07-27	10-17-07		333.40						333.40		
Improvements at Turtle Back Zoo	01-06	6-13-01	2,000,000.00	599.21		235.00				599.21		235.00
Multi-Purpose:	01-13	11-29-01										
a. Improvements to Various Buildings			5,150,000.00	1,075.00		128,340.56			57,308.46	5,526.82		66,580.28
b. Improvements to Hall of Records and Court Complex			2,350,000.00	2.25						2.25		
c. Hazardous Material and Chemical Control Program			500,000.00	5.63		42.90				5.63		42.90
Improvements at Various County Parks	01-14	11-29-01	3,000,000.00	0.84						0.84		
Multi-Purpose:	01-16	12-27-01										
a. Improvements to Bridges, Culverts and Storm Water Drainage Facilities			1,000,000.00	3,065.23		51,621.49				0.83		54,685.89
b. Traffic Signal and Sign Improvements			1,500,000.00	144,203.88		81.79				144,203.88		81.79
c. Highway Rehabilitation Program			1,500,000.00	11.61		28,023.59				0.68		28,034.52
Improvements of the Essex County College	02-04	7-10-02	4,274,610.00	0.24						0.24		
Improvements to the Traffic Signal Equipment at the Intersection of Eagle Rock Avenue and Prudential Drive in the Borough of Roseland	02-13	10-23-02	25,000.00	25,000.00						25,000.00		
Improvements to the Traffic Signal Equipment at the Intersection of South Orange Avenue and Center Street/Seton Hall Access in the Village of South Orange	02-14	10-23-02	35,000.00	35,000.00						35,000.00		
Improvements to River Road in Nutley	02-15	11-26-02	250,000.00	121,437.08						121,437.08		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #2

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2010 Funded	Balance Dec. 31, 2010 Unfunded	Balance Dec. 31, 2010 Encumbered	2011 Authorizations	Refunds	Paid or Charged	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	Balance Dec. 31, 2011 Encumbered
Multi-Purpose:	03-25	12-17-03										
a. Parks Rehabilitation Program			$ 4,000,000.00	$ 33,802.15	$	$ 60,764.29	$	$	$	$ 33,802.15	$	$ 60,764.29
b. Hazardous Material and Chemical Control Program			800,000.00	3.29		91,612.60			69,884.19	3.29		21,728.41
c. Improvements to Various Buildings			3,450,000.00	140.74		49,736.87			37,074.88	12,802.73		
e. Improvements to Bridges, Culverts and Storm Drainage			1,500,000.00	8,333.58		63,268.57			8,932.23	0.46		62,669.46
g. Highway Rehabilitation Program			1,150,000.00	2,773.04		14.83				2,773.04		14.83
h. Transportation Improvement Program			1,000,000.00	21,949.55		17,198.55			39,077.75	70.35		
Multi-Purpose:	04-14	8-12-04										
Green Acres Projects:												
c. Branch Brook Park - Portion D			500,000.00	1,480.13						1,480.13		
f. Grover Cleveland Park			500,000.00	126,765.89					110,331.48	16,434.41		
i. Irvington Park			500,000.00	51,500.00								51,500.00
j. Glenfield Park			500,000.00	51,301.50						51,301.50		
m. Independence Park			500,000.00			13,464.11						13,464.11
o. South Mountain Reservation			500,000.00	56,542.00						56,542.00		
q. Reptile and Education Center			1,500,000.00	23,119.00								23,119.00
r. Multi-Parks			1,500,000.00	0.52						0.52		
Other Projects:												
a. South Mountain Arena			7,500,000.00	4.84		48,805.00			48,805.00	4.84		
b. Architect and Engineering Fees			1,745,000.00	1,605.31		11,793.71			13,396.53			2.49
Design and Construction of a Traffic Signal at the Intersection of Eagle Rock Avenue and Oval Road	04-20	9-28-04	153,200.00	115,753.72						115,753.72		
Construction of a Psychiatric Hospital	04-21	2-09-05	87,000,000.00	12,329.16		9,341.48			14,238.48	4,610.16		2,822.00
Improvements to Various Buildings	05-13	9-07-05	3,600,000.00	7.88		71,896.40			6,238.00	1.45		65,664.83
Various County Road and Highway Improvements	05-14	9-07-05	1,900,000.00	2,180.56		136,496.36			97,070.22	0.56		41,606.14
Various Park Improvements	05-15	9-07-05	4,500,000.00	457.67				51,144.50		51,602.17		
Various Building Improvements	06-05	05-03-06	5,500,000.00	21,700.46		16,681.11			3,224.15	21,573.46		13,583.96
Improvements of the Essex County College	06-09	06-21-06	5,000,000.00	3,758,886.20					3,722,306.04	36,580.16		
Improvements of the Essex County College	06-17	12-13-06	9,250,000.00	0.83						0.83		
Construction of a Parking Deck and Park	07-04	2-21-07	5,500,000.00	40.93						40.93		
Culvert Improvements, Traffic Signal and Roadway Improvements	07-05	2-14-07	243,486.38	236,723.46		6,762.92				236,723.46		6,762.92
Various Building Improvements	07-14	6-20-07	3,500,000.00	777.72		75,173.74			13,180.00	1.68		62,769.78
Various County Road and Highway Improvements	07-15	6-20-07	2,500,000.00	2,104.06		85,852.78			67,944.36	39.82		19,972.66
Various County Park Improvements	07-16	6-20-07	2,000,000.00	22.66		73,161.43			69,815.37	198.72		3,170.00
Dam Restoration Projects:	07-17	2-21-07										
b. Diamond Mill			450,000.00		359,906.00	3,112.35					359,906.00	3,112.35
Renovations, Equipment Purchases and Improvements to Essex County College	07-25	10-17-07	6,000,000.00	2,215,308.80					1,808,851.17	406,457.63		
Improvements at Various Golf Courses	07-34 10-05	01-16-08 01-27-10	7,000,000.00		63,957.08	115,580.03			115,501.50		64,035.61	
Improvements at Various County Parks	08-03	03-13-08	1,000,000.00	229.15						229.15		
Multi-Purpose:	08-05	03-13-08										
a. Improvements to Various County Buildings			12,100,000.00	39,188.44		347,807.03			205,775.26	1.39		181,218.82
b. Hazardous Material and Chemical Control Program			900,000.00	13,905.34		41,481.04			37,447.72	5,019.76		12,918.90

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #3

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2010 Funded	Balance Dec. 31, 2010 Unfunded	Balance Dec. 31, 2010 Encumbered	2011 Authorizations	Refunds	Paid or Charged	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	Balance Dec. 31, 2011 Encumbered
Multi-Purpose:	08-06	03-13-08										
a. Improvements to Bridges, Culverts and Storm Drainage			$ 550,000.00	$ 102,412.52	$	$ 132,593.59	$	$	$ 186,941.56	$ 1,780.52	$	$ 46,284.03
b. Traffic Signal and Sign Improvements			500,000.00	177.92		9,691.05			9,118.00	130.92		620.05
c. Highway Rehabilitation Program			600,000.00	3.66		162,494.94			162,470.77	27.83		
d. Highway Safety Program			350,000.00	642.35					633.00	9.35		
Various County Building Improvements	09-01	02-11-09	12,700,000.00	60,308.19		750,914.10			424,954.31	3.19		386,264.79
Multi-Purpose:	09-02	02-11-09										
a. Improvements to Bridges, Culverts and Storm Drainage			300,000.00	139,711.99		85,467.52			150,018.33	3,800.09		71,361.09
b. Traffic Signal and Sign Improvements			350,000.00	5,331.37		102,877.32			103,193.50	4.37		5,010.82
c. Highway Rehabilitation Program			550,000.00	10,000.00		200,000.00			209,833.17	166.83		
d. Highway Safety Program			300,000.00	4.91		49,448.99			40,461.45	159.45		8,833.00
Various Park Improvements	09-03	02-11-09	2,500,000.00	62,726.37		262,251.29			193,056.99	92,750.95		39,169.72
Improvements of the Essex County College	09-18	06-10-09	1,500,000.00	552,950.47					480,289.23	72,661.24		
Improvements of the Essex County College	09-19	06-10-09	550,000.00	324,068.36	171,354.64				45,227.15	278,841.21	171,354.64	
Rehabilitation to Leroy Smith Public Safety Building	09-26	09-09-09	7,500,000.00			263,040.06			198,940.00			64,100.06
Multi-Purpose:	10-02	01-27-10										
a. Improvements to Various County Buildings			6,500,000.00	767,891.33		2,279,952.44			2,819,021.58	73,104.36		155,717.83
b. Hazardous Material and Chemical Control Program			500,000.00	246,687.50		253,312.50			149,560.05	190,969.40		159,470.55
Multi-Purpose:	10-03	01-27-10										
a. Improvements to Bridges, Culverts and Storm Drainage			500,000.00	25,000.00	475,000.00				109,967.80		0.51	390,031.69
b. Traffic Signal and Sign Improvements			300,000.00		59,106.75	118,850.00			146,010.99		60.51	31,885.25
c. Highway Rehabilitation Program			400,000.00		178,501.59	133,609.68			191,583.19		9,500.59	111,027.49
d. Highway Safety Program			300,000.00	8,435.58	118,356.37	126,510.59			196,115.16		16,741.95	40,445.43
Various Park Improvements	10-04	01-27-10	1,500,000.00	8,695.56		633,578.28			572,826.53	2,775.50		66,671.81
Improvements of the Essex County College	10-09	04-28-10	2,353,000.00	2,341,039.00						2,341,039.00		
Construction Costs of the New Essex County Vocational School	10-14	09-28-10	20,000,000.00		19,500,000.00				500,000.00		19,000,000.00	
Multi-Purpose:	11-01	02-09-11	9,975,000.00									
a. Improvements to Various County Buildings							9,675,000.00		4,024,923.34		2,277,417.98	3,372,658.68
b. Hazardous Material and Chemical Control Program							300,000.00		20,217.33		157,183.17	122,599.50
Multi-Purpose:	11-02	02-09-11	1,975,000.00									
a. Improvements to Bridges, Culverts and Storm Drainage							600,000.00				505,117.00	94,883.00
b. Traffic Signal and Sign Improvements							375,000.00		297,771.40		39,685.10	37,543.50
c. Highway Rehabilitation Program							600,000.00		175,135.04		112,801.10	312,063.86
d. Highway Safety Program							400,000.00		65,842.45		189,353.24	144,804.31
Various Park Improvements	11-03	02-09-11	1,500,000.00				1,500,000.00		1,496,808.24		3,191.76	
Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex	11-05	02-09-11	4,000,000.00				4,000,000.00		3,739,225.76			260,774.24
Improvements at the Essex County Vocational School	11-08	05-25-11	300,000.00				300,000.00		300,000.00			
Improvement of the Essex County College	11-09	07-06-11	1,500,000.00				1,500,000.00				1,500,000.00	
Improvement of the Essex County College	11-13	10-26-11	2,500,000.00				2,500,000.00				2,500,000.00	
				$ 11,975,079.48	$ 20,926,182.43	$ 7,293,241.12	$ 21,750,000.00	$ 51,144.50	$ 23,700,796.49	$ 4,469,811.44	$ 26,906,349.16	$ 6,918,690.44
			Reference	C	C	C	Sheet #4	C-2	C-2	C	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #4

	Ref.	2011 Improvement Authorizations
Deferred Charges to Future Taxation - Unfunded	C-10	$ 20,877,500.00
Capital Improvement Fund	C-12	872,500.00
	Sheet #3	$ 21,750,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-12

	Ref.		
Balance December 31, 2010	C		$ 153,539.08
Increased by:			
Budget Appropriation	C-5		772,000.00
			925,539.08
Decreased by:			
Appropriated to Finance Improvement Authorizations:			
Ordinance #11-01		$ 498,750.00	
Ordinance #11-02		98,750.00	
Ordinance #11-03		75,000.00	
Ordinance #11-05		200,000.00	
	C-11	872,500.00	
Appropriated to Finance Golf Fees:			
Ordinance #11-04	C-8	50,000.00	
			922,500.00
Balance December 31, 2011	C		$ 3,039.08

RESERVE FOR IMPROVEMENTS

C-13

	Ref.	
Balance December 31, 2010	C	$ 198,604.91
Balance December 31, 2011	C	$ 198,604.91

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

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR LOANS RECEIVABLE

C-14

Funding Agency	Ordinance Number	Balance Dec. 31, 2010	Balance Dec. 31, 2011
Loans			
State of New Jersey:			
Department of Environmental Protection	07-17	$ 450,000.00	$ 450,000.00
	Reference	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DUE TO CURRENT FUND

C-15

	Ref.		
Increased by:			
General Capital Fund Balance Anticipated as Current Fund Revenue	C-1	$ 2,150,500.00	
Interest on Investments	C-2	23,316.63	
			$ 2,173,816.63
Decreased by:			
Settlements	C-2		2,173,816.63
			$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-16

	Resolution/Ordinance			Balance Dec. 31, 2010			Balance Dec. 31, 2011	
	Number	Date	Amount	Encumbered	Unencumbered	Expended	Encumbered	Unencumbered
Essex County Improvement Authority								
Capital Equipment Program	96-21	10-09-96	$ 5,000,000.00	$ 22,607.36	$ 8,853.01	$	$ 22,607.36	$ 8,853.01
Capital Equipment Program	98-15	07-09-98	10,800,000.00	1,286.72	262.81		1,286.72	262.81
Capital Equipment Program	00-14	12-13-00	10,500,000.00	56,019.42	57,859.27	10,000.00	87,114.36	16,764.33
Commerce Bank								
Capital Equipment Program	04-262	03-10-04	4,700,000.00	75,345.64	373,806.44	286,494.40	33,357.64	129,300.04
Capital Equipment Program	07-785	11-08-07	8,000,000.00	162,943.28	845,458.55	383,422.93	77,376.07	547,602.83
				$ 318,202.42	$ 1,286,240.08	$ 679,917.33	$ 221,742.15	$ 702,783.02
			Reference	C	C	C-2	C	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR ESSEX COUNTY IMPROVEMENT AUTHORITY
UNAPPROPRIATED FUNDS

C-17

	Ordinance Number	Balance Dec. 31, 2010	Increase	Balance Dec. 31, 2011
2007 Capital Equipment Program	07-785	$ 119,838.10	$ 3.15	$ 119,841.25
	Reference	C	C-6	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-18

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable Dec. 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Decrease	Balance Dec. 31, 2011
Department of Environmental Protection	7-24-09	$ 512,650.60	4-23-12	$ 11,985.95				
			10-23-12	12,105.81				
			4-23-13	12,226.86				
			10-23-13	12,349.13				
			4-23-14	12,472.62				
			10-23-14	12,597.35				
			4-23-15	12,723.32				
			10-23-15	12,850.56				
			4-23-16	12,979.06				
			10-23-16	13,108.85				
			4-23-17	13,239.94				
			10-23-17	13,372.34				
			4-23-18	13,506.06				
			10-23-18	13,641.12				
			4-23-19	13,777.54				
			10-23-19	13,915.31				
			4-23-20	14,054.46				
			10-23-20	14,195.01				
			4-23-21	14,336.96				
			10-23-21	14,480.33				
			4-23-22	14,625.13				
			10-23-22	14,771.38				
			4-23-23	14,919.10				
			10-23-23	15,068.29				
			4-23-24	15,218.97				
			10-23-24	15,371.16				
			4-23-25	15,524.87				
			10-23-25	15,680.12				
			4-23-26	15,836.92				
			10-23-26	15,995.29				
			4-23-27	16,155.24				
			10-23-27	16,316.80				
			4-23-28	16,480.00	2.00%	$ 489,498.90	$23,617.05	$ 465,881.85
					Reference	C	C-9	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-19

	Ordinance Number	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Issued	Balance Dec. 31, 2011
General Improvements							
Improvements of the Essex County College	09-19	09-29-11	09-29-11	09-28-12	1.25%	$ 152,820.24	$ 152,820.24
Various Road Improvements	10-03	09-29-11	09-29-11	09-28-12	1.25%	1,219,679.76	1,219,679.76
Improvements of the Vocational School	10-12	09-29-11	09-29-11	09-28-12	1.25%	1,800,000.00	1,800,000.00
Various County Improvements	11-01	09-29-11	09-29-11	09-28-12	1.25%	9,476,250.00	9,476,250.00
Various County Road Improvements	11-02	09-29-11	09-29-11	09-28-12	1.25%	1,876,250.00	1,876,250.00
Various County Park Improvements	11-03	09-29-11	09-29-11	09-28-12	1.25%	1,425,000.00	1,425,000.00
Golf Improvements	11-04	09-29-11	09-29-11	09-28-12	1.25%	950,000.00	950,000.00
Turtle Back Zoo Improvements	11-05	09-29-11	09-29-11	09-28-12	1.25%	3,800,000.00	3,800,000.00
Improvements of the Vocational School	11-08	09-29-11	09-29-11	09-28-12	1.25%	300,000.00	300,000.00
Improvements of the Essex County College	11-09	09-29-11	09-29-11	09-28-12	1.25%	1,500,000.00	1,500,000.00
						$ 22,500,000.00	$ 22,500,000.00
				Reference		C-2	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-20
Sheet #1

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2011 Date	Maturities of Bonds Outstanding Dec. 31, 2011 Amount	Interest Rate	Balance Dec. 31, 2010	Increase	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2011
General Obligation Refunding (1989A)	1-24-89	$42,540,000.00								
Less: Advance Refunding	12-04-92	32,865,000.00								
		9,675,000.00	8-15-2019	$ 3,500,000.00	15.25%	$ 3,500,000.00	$	$	$	$ 3,500,000.00
General Obligation Refunding	12-15-97	21,905,000.00	7-15-2012	700,000.00	4.60					
			7-15-2013	620,000.00	4.60					
			7-01-2014	555,000.00	4.60					
			7-15-2015	505,000.00	4.60	3,155,000.00		775,000.00	2,380,000.00	
General Obligation Pension Refunding	4-01-03	54,665,000.00	4-01-2013	220,000.00	4.75 (1)					
			4-01-2014	405,000.00	4.75 (1)					
			4-01-2015	615,000.00	4.75 (1)					
			4-01-2016	840,000.00	4.75 (1)					
			4-01-2017	1,095,000.00	4.75 (1)					
			4-01-2018	1,370,000.00	4.75 (1)					
			4-01-2019	1,675,000.00	4.75 (1)					
			4-01-2020	2,005,000.00	4.75 (1)					
			4-01-2021	2,370,000.00	4.75 (1)					
			4-01-2022	1,450,000.00	4.75 (1)					
			4-01-2023	1,740,000.00	4.75 (1)					
			4-01-2024	2,060,000.00	4.95 (2)					
			4-01-2025	2,410,000.00	4.95 (2)					
			4-01-2026	2,795,000.00	4.95 (2)					
			4-01-2027	3,215,000.00	4.95 (2)					
			4-01-2028	3,670,000.00	4.95 (2)					
			4-01-2029	4,165,000.00	4.95 (2)					
			4-01-2030	4,710,000.00	4.95 (2)					
			4-01-2031	5,295,000.00	4.95 (2)					
			4-01-2032	5,935,000.00	4.95 (2)					
			4-01-2033	6,625,000.00	4.95 (2)	54,665,000.00				54,665,000.00
General Obligation Refunding	6-01-05	80,100,000.00	6-01-2012	5,250,000.00	5.00					
			6-01-2013	5,525,000.00	5.00					
			6-01-2014	5,815,000.00	5.00					
			6-01-2015	6,115,000.00	5.00					
			6-01-2016	4,110,000.00	5.00	37,960,000.00		11,145,000.00		26,815,000.00
General Obligation Refunding, Series A	5-20-08	17,135,000.00				6,185,000.00		6,185,000.00		
General Obligation Refunding, Series B	8-13-08	2,980,000.00	11-15-2012	585,000.00	3.50					
			11-15-2013	575,000.00	3.75					
			11-15-2014	570,000.00	4.00	2,325,000.00		595,000.00		1,730,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-20
Sheet #2

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2011 Date	Maturities of Bonds Outstanding Dec. 31, 2011 Amount	Interest Rate	Balance Dec. 31, 2010	Increase	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2011
General Obligation Refunding, Series C	9-23-08	$32,635,000.00	12-01-2012	$ 3,590,000.00	5.26%					
			12-01-2013	3,755,000.00	5.31					
			12-01-2014	3,835,000.00	5.46					
			12-01-2015	3,725,000.00	6.00 (3)					
			12-01-2016	3,710,000.00	6.00 (3)					
			12-01-2017	3,880,000.00	6.00 (3)	$ 26,300,000.00	$	$ 3,805,000.00	$	$ 22,495,000.00
General Obligation Refunding, Series A	11-10-11	2,360,000.00	6-01-2012	710,000.00	2.00					
			6-01-2013	620,000.00	3.00					
			6-01-2014	545,000.00	3.00					
			6-01-2015	485,000.00	4.00		2,360,000.00			2,360,000.00
General Obligation Refunding, Series B	11-10-11	10,495,000.00	6-01-2012	1,960,000.00	2.00					
			6-01-2013	2,025,000.00	3.00					
			6-01-2014	2,080,000.00	3.00					
			6-01-2015	2,150,000.00	4.00					
			6-01-2016	2,235,000.00	4.00					
			6-01-2017	45,000.00	4.00		10,495,000.00			10,495,000.00
General Obligation Refunding, Series C	11-10-11	980,000.00	6-01-2012	165,000.00	2.00					
			6-01-2013	165,000.00	3.00					
			6-01-2014	165,000.00	3.00					
			6-01-2015	165,000.00	4.00					
			6-01-2016	160,000.00	4.00					
			6-01-2017	160,000.00	4.00		980,000.00			980,000.00 (4)
						$ 134,090,000.00	$ 13,835,000.00	$ 22,505,000.00	$ 2,380,000.00	$ 123,040,000.00
					Reference	C	C-9	C-9	C-9	C

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

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

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

(4) State of New Jersey (P.L.1971, C. 12).

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2011	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
Essex County Improvement Authority - General Improvements	9-18-96	$ 2,950,000.00	7-01-2012/2016	$ 147,500.00	6.30% (1)	$ 885,000.00	$ 147,500.00	$	$ 737,500.00	$ 737,500.00	$
County College Bonds	9-01-99	4,500,000.00									
			8-01-2012	380,000.00	5.25						
			8-01-2013	395,000.00	5.35						
			8-01-2014	405,000.00	5.45	1,540,000.00	360,000.00		1,180,000.00	1,180,000.00	
County College Bonds	7-15-01	24,300,000.00	6-01-2012	1,805,000.00	4.50						
			6-01-2013	1,890,000.00	4.50						
			6-01-2014	1,975,000.00	4.625						
			6-01-2015	2,075,000.00	4.625						
			6-01-2016	2,175,000.00	4.75	11,645,000.00	1,725,000.00	9,920,000.00			
County Vocational School Bonds (N.J. School Bond Reserve Act, P.L. 1980, C. 72)	7-15-01	7,000,000.00	6-01-2012	520,000.00	4.375	1,015,000.00	495,000.00		520,000.00	520,000.00	
County College Bonds - Series 2002A	10-15-02	2,500,000.00	10-15-2012	170,000.00	4.00						
			10-15-2013	170,000.00	4.00						
			10-15-2014	170,000.00	4.00						
			10-15-2015	170,000.00	4.125						
			10-15-2016	170,000.00	4.20						
			10-15-2017	170,000.00	4.30	1,190,000.00	170,000.00	1,020,000.00			
County College Bonds - Series 2002B (P.L. 1971, C. 12)	10-15-02	2,500,000.00	10-15-2012	170,000.00	4.00						
			10-15-2013	170,000.00	4.00						
			10-15-2014	170,000.00	4.00						
			10-15-2015	170,000.00	4.10						
			10-15-2016	170,000.00	4.20						
			10-15-2017	170,000.00	4.25	1,190,000.00	170,000.00	1,020,000.00			
General Improvement Bonds	10-01-04	67,200,000.00	10-01-2013	4,670,000.00	4.00						
			10-01-2014	4,840,000.00	4.00						
			10-01-2015	5,025,000.00	4.00						
			10-01-2016	5,210,000.00	4.00						
			10-01-2017	5,420,000.00	4.00						
			10-01-2018	5,640,000.00	4.00						
			10-01-2019	5,860,000.00	4.00	36,665,000.00			36,665,000.00	36,665,000.00	
County College Bonds - Series 2004B	10-01-04	14,500,000.00	10-01-2012	1,180,000.00	4.00						
			10-01-2013	1,225,000.00	4.00						
			10-01-2014	1,270,000.00	4.00						
			10-01-2015	1,320,000.00	4.00						
			10-01-2016	1,370,000.00	4.00						
			10-01-2017	1,420,000.00	4.00	8,925,000.00	1,140,000.00		7,785,000.00	7,785,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2011	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County College Bonds - Series 2002C (P.L. 1971, C.12)	10-01-04	$ 4,000,000.00	10-01-2012	$ 265,000.00	3.50 %	$	$	$	$	$	$
			10-01-2013	275,000.00	3.50						
			10-01-2014	290,000.00	3.50						
			10-01-2015	300,000.00	3.50						
			10-01-2016	310,000.00	3.625						
			10-01-2017	320,000.00	3.750						
			10-01-2018	335,000.00	3.875						
			10-01-2019	350,000.00	4.00	2,705,000.00	260,000.00		2,445,000.00		2,445,000.00
County Vocational School Bonds (N.J. School Bond Reserve Act, P.L. 1980, C. 72)	10-01-04	2,600,000.00	10-01-2012	160,000.00	3.50						
			10-01-2013	165,000.00	3.50						
			10-01-2014	170,000.00	3.50						
			10-01-2015	175,000.00	3.50						
			10-01-2016	185,000.00	3.75						
			10-01-2017	190,000.00	4.00						
			10-01-2018	200,000.00	4.00						
			10-01-2019	205,000.00	4.00						
			10-01-2020	215,000.00	4.00	1,815,000.00	150,000.00		1,665,000.00	1,665,000.00	
General Obligation Bonds - Series A	5-01-05	83,510,000.00	5-01-2014	1,970,000.00	5.00						
			5-01-2015	2,060,000.00	5.00						
			5-01-2016	2,150,000.00	5.00						
			5-01-2017	2,250,000.00	4.00						
			5-01-2018	2,350,000.00	4.00						
			5-01-2019	2,455,000.00	4.00						
			5-01-2020	2,565,000.00	4.00						
			5-01-2021	2,680,000.00	4.125						
			5-01-2022	2,800,000.00	4.25	23,005,000.00	1,725,000.00		21,280,000.00	21,280,000.00	
Vocational School Bonds	8-21-07	10,732,320.00	12-15-2012	547,320.00	4.375						
			12-15-2013	100,000.00	4.75						
			12-15-2014	1,065,000.00	5.00						
			12-15-2015	1,065,000.00	4.125						
			12-15-2016	1,065,000.00	4.25						
			12-15-2017	1,065,000.00	4.00						
			12-15-2018	1,165,000.00	4.00						
			12-15-2019	1,165,000.00	4.25						
			12-15-2020	1,165,000.00	4.25						
			12-15-2021	1,165,000.00	4.25						
			12-15-2022	1,165,000.00	4.25	10,732,320.00			10,732,320.00	10,732,320.00	
County College Bonds - Series 2008A (County College Bond Act, P.L. 1971, C.12)	6-17-08	9,000,000.00	3-01-2012	515,000.00	3.50						
			3-01-2013	535,000.00	3.50						
			3-01-2014	550,000.00	3.50						
			3-01-2015	570,000.00	3.50						
			3-01-2016	590,000.00	3.50						
			3-01-2017	615,000.00	5.00						
			3-01-2018	645,000.00	5.00						
			3-01-2019	665,000.00	4.25						
			3-01-2020	690,000.00	4.00						
			3-01-2021	720,000.00	4.00						
			3-01-2022	750,000.00	4.00						
			3-01-2023	780,000.00	4.10	8,120,000.00	495,000.00		7,625,000.00	7,625,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #3

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2011	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County College Bonds - Series 2008B (County College Bond Act, P.L. 1971, C.12)	6-17-08	$ 9,000,000.00	3-01-2012	$ 515,000.00	3.50 %	$	$	$	$	$	$
			3-01-2013	535,000.00	3.50						
			3-01-2014	550,000.00	3.50						
			3-01-2015	570,000.00	3.50						
			3-01-2016	590,000.00	3.50						
			3-01-2017	615,000.00	5.00						
			3-01-2018	645,000.00	5.00						
			3-01-2019	665,000.00	4.25						
			3-01-2020	690,000.00	4.00						
			3-01-2021	720,000.00	4.00						
			3-01-2022	750,000.00	4.00						
			3-01-2023	780,000.00	4.10	8,120,000.00	495,000.00		7,625,000.00		7,625,000.00
Essex County Improvement Authority - General Improvements	6-03-10	4,275,000.00	7-01-2012	285,000.00	*						
			7-01-2013	285,000.00	*						
			7-01-2014	285,000.00	*						
			7-01-2015	285,000.00	*						
			7-01-2016	285,000.00	*						
			7-01-2017	285,000.00	*						
			7-01-2018	285,000.00	*						
			7-01-2019	285,000.00	*						
			7-01-2020	285,000.00	*						
			7-01-2021	285,000.00	*						
			7-01-2022	285,000.00	*						
			7-01-2023	285,000.00	*						
			7-01-2024	285,000.00	*						
			7-01-2025	285,000.00	*	4,275,000.00	285,000.00		3,990,000.00	3,990,000.00	
General Improvement Bonds - Series 2010A	6-10-10	60,250,000.00	8-01-2012	1,630,000.00	5.00						
			8-01-2013	2,290,000.00	5.00						
			8-01-2014	4,980,000.00	5.00						
			8-01-2015	4,450,000.00	5.00						
			8-01-2016	4,405,000.00	5.00						
			8-01-2017	4,365,000.00	5.00						
			8-01-2018	5,190,000.00	5.00						
			8-01-2019	4,255,000.00	5.00						
			8-01-2020	4,070,000.00	5.00						
			8-01-2021	3,975,000.00	5.00						
			8-01-2022	4,725,000.00	5.00						
			8-01-2023	15,200,000.00	5.00						
			8-01-2024	265,000.00	5.00						
			8-01-2025	275,000.00	5.00	60,250,000.00	175,000.00		60,075,000.00	60,075,000.00	
County Vocational School Bonds	6-10-10	3,200,000.00	8-01-2012	185,000.00	4.00						
			8-01-2013	185,000.00	5.00						
			8-01-2014	190,000.00	5.00						
			8-01-2015	195,000.00	5.00						
			8-01-2016	195,000.00	5.00						
			8-01-2017	200,000.00	5.00						
			8-01-2018	210,000.00	5.00						
			8-01-2019	215,000.00	5.00						
			8-01-2020	220,000.00	5.00						
			8-01-2021	230,000.00	5.00						
			8-01-2022	235,000.00	5.00						
			8-01-2023	245,000.00	5.00						
			8-01-2024	255,000.00	5.00						
			8-01-2025	265,000.00	5.00	3,200,000.00	175,000.00		3,025,000.00	3,025,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-21
Sheet #4

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2011 Date	Amount	Interest Rate	Balance Dec. 31, 2010	Decrease Paid	Decrease Defeased	Balance Dec. 31, 2011	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County College Bonds - Series 2010C	6-10-10	$ 15,576,500.00	8-01-2012	$ 275,000.00	4.00 %	$	$	$	$	$	$
			8-01-2013	835,000.00	5.00						
			8-01-2014	840,000.00	5.00						
			8-01-2015	1,625,000.00	5.00						
			8-01-2016	1,600,000.00	5.00						
			8-01-2017	1,590,000.00	5.00						
			8-01-2018	875,000.00	5.00						
			8-01-2019	1,550,000.00	5.00						
			8-01-2020	1,480,000.00	5.00						
			8-01-2021	1,305,000.00	5.00						
			8-01-2022	795,000.00	5.00						
			8-01-2023	2,550,000.00	5.00						
			8-01-2024	95,000.00	5.00						
			8-01-2025	100,000.00	5.00	15,576,500.00	61,500.00		15,515,000.00	15,515,000.00	
County College Bonds - Series 2010D (County College Bond Act, P.L. 1971, C.12)	6-10-10	1,176,500.00	8-01-2012	65,000.00	4.00						
			8-01-2013	70,000.00	5.00						
			8-01-2014	70,000.00	5.00						
			8-01-2015	70,000.00	5.00						
			8-01-2016	70,000.00	5.00						
			8-01-2017	75,000.00	5.00						
			8-01-2018	75,000.00	5.00						
			8-01-2019	80,000.00	5.00						
			8-01-2020	80,000.00	5.00						
			8-01-2021	85,000.00	5.00						
			8-01-2022	90,000.00	5.00						
			8-01-2023	90,000.00	5.00						
			8-01-2024	95,000.00	5.00						
			8-01-2025	100,000.00	5.00	1,176,500.00	61,500.00		1,115,000.00		1,115,000.00
General Improvement Bonds - Series 2010E	6-10-10	37,550,000.00	8-01-2023	3,380,000.00	5.90						
			8-01-2024	16,070,000.00	6.00						
			8-01-2025	18,100,000.00	6.15	37,550,000.00			37,550,000.00	37,550,000.00	
County College Bonds - Series 2010F	6-10-10	8,600,000.00	8-01-2023	510,000.00	5.90						
			8-01-2024	5,135,000.00	6.00						
			8-01-2025	2,955,000.00	6.15	8,600,000.00			8,600,000.00	8,600,000.00	
						$248,180,320.00	$ 8,090,500.00	$11,960,000.00	$228,129,820.00	$216,944,820.00	$ 11,185,000.00
					Reference	C	C-9	C-9	C		

(1) Estimated interest rate.

* Variable Interest Rate

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-22

Ordinance Number	Improvement Description	Balance Dec. 31, 2010	2011 Authorizations	Notes Issued	Balance Dec. 31, 2011
07-17	Dam Restoration Projects	$ 450,000.00	$	$	$ 450,000.00
09-19	Improvements to Essex County College	171,354.64		152,820.24	18,534.40
10-03	Multi-Purpose:				
	a. Improvements to Bridges, Culverts and Storm Drainage	475,000.00		475,000.00	
	b. Traffic Signal and Sign Improvements	285,000.00		285,000.00	
	c. Highway Rehabilitation Program	341,323.39		341,323.39	
	d. Highway Safety Program	118,356.37		118,356.37	
10-12	Improvements to Essex County Vocational School	1,800,000.00		1,800,000.00	
10-14	Construction of New Essex County Vocational School	20,000,000.00			20,000,000.00
11-01	Various Capital Improvements		9,476,250.00	9,476,250.00	
11-02	Various Capital Improvements		1,876,250.00	1,876,250.00	
11-03	Various Park Improvements		1,425,000.00	1,425,000.00	
11-04	Improvements to Various Golf Courses		950,000.00	950,000.00	
11-05	Construction of Boathouse Concession at Turtle Back Zoo Recreational Complex		3,800,000.00	3,800,000.00	
11-08	Improvements to Essex County Vocational School		300,000.00	300,000.00	
11-09	Improvement of Essex County College		1,500,000.00	1,500,000.00	
11-13	Improvement of Essex County College		2,500,000.00		2,500,000.00
		$23,641,034.40	$21,827,500.00	$22,500,000.00	$22,968,534.40
	Reference	C	C-10	C-19	C

PART II

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

ROSTER OF OFFICIALS

LETTER OF TRANSMITTAL, COMMENTS AND RECOMMENDATIONS

(MANAGEMENT LETTER)

DECEMBER 31, 2011

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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

36 WEST MAIN STREET, SUITE 301
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF STATUTORY BASIS FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited the statutory basis financial statements of the various funds of the Department of Administration and Finance, County of Essex, as of and for the years ended December 31, 2011 and December 31, 2010, and have issued our report thereon dated July 24, 2012, which was qualified as a result of the County's policy to prepare its financial statements on the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

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

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

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Newark, New Jersey
July 24, 2012

OFFICIALS IN OFFICE AT DECEMBER 31, 2011
AND REPORT ON SURETY BONDS

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

Name	Position	Surety Bond
Joseph N. DiVincenzo, Jr.	County Executive	$
Board of Chosen Freeholders:		
Blonnie R. Watson	President	
Ralph R. Caputo	Vice President	
D. Bilal Beasley	Member	
Rolando Bobadillo	Member from September 7, 2011	
Carol Y. Clark	Member	
Rufus L. Johnson	Member	
Leonard M. Luciano	Member from August 15, 2011	
Donald M. Payne, Jr.	Member	
Patricia Sebold	Member	
Linda Lordi Cavanaugh	Member to July 31, 2011	
Samuel Gonzalez	Member to March 17, 2011	
Juan M. Rivera, Jr.	Member from April 6, 2011 to August 26, 2011	
Other Officials:		
Deborah Davis Ford	Clerk of the Board of Chosen Freeholders	
Ralph J. Ciallella	County Administrator from July 1, 2011	
Joyce Wilson-Harley, Esq.	County Administrator to June 30, 2011	
Paul J. Hopkins, II	Deputy County Administrator from June 30, 2011	
Paul J. Hopkins, II	County Treasurer to July 1, 2011	
Mark E. Acker	Director, Department of Administration and Finance from August 15, 2011	1,500,000.00
Norman A. Willis	Chief Financial Officer	
Christopher J. Durkin	County Clerk	
James R. Paganelli, Esq.	County Counsel	
Carolyn Murray	Acting Prosecutor from February 22, 2011	
Robert Lautino	Acting Prosecutor to February 22, 2011	
Joseph P. Brennan, Jr.	County Surrogate	50,000.00
Armando B. Fontoura	County Sheriff	50,000.00
Philip Thingpen	County Register of Deeds and Mortgages	50,000.00
Sanjeev Varhese	County Engineer	

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

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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FAX (732) 780-1030

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

Mesdames and Gentlemen:

We have audited the financial statements and supplemental schedules and data of the Department of Administration and Finance of the County of Essex for the years ended December 31, 2011 and December 31, 2010 and have issued our report thereon.

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

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

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

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

GENERAL COMMENTS

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

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

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

The statutory bidding threshold for the period under review was $36,000.00 based on the appointment of a qualified purchasing agent.

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

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

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

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

Service Contracts

Medical Services at County Jail
Transportation of Voting Machines
Pharmacy Provider
Printing Services
Image Software
Food, Fried Dough and Ice Cream for Concert Series
Management Consultant Service
Installation of Air Conditioning Units for County Register
Inspection of Fire Protection System
Refrigeration at Richard J. Codey Arena Rink #2
Fireworks Exhibition Branch Brook and Brookdale Parks
Greens Top Dressing at County Golf Courses
Entertainment Services
Computer Maintenance Support
Algae and Aquatic Vegetation
Operation and Management of Branch Brook Park Roller Rink

***Service Contracts* (Continued)**

Lawn and Garden Bed Maintenance
Fall Leaf Clean-Up for Parks Department
Food Concessions at Hendricks Golf Course
Hazmet Trucking Enforcer Software Maintenance
Programming of Voting Machines
Juvenile Justice Program
Vehicle Wash Services
Hand Carved Signs for Parks Department
Consultant for Essex County - Relations with the State of New Jersey
Site Work at Music Court at Branch Brook Park
Tonsorial Services for Youth Detention Center
Janitorial Services for Various County Buildings
Painting Services for Various County Buildings
Energy Procurement Consultant Services
Temporary Shelter Services for Homeless
Sanitarian Services
Provide Laundry Services for Hospital Center
Engineering Services - Bridges and Culverts
Consultant for Sexual Assault Nurse
Consultant for Continuing Legal Education
Microfilming Services
Rental of Portable Diesel Powered Lighting Towers and Generator
Rental of Folding Tables, Chairs and Related Items
Burial Services
Maintenance Support Management System Application Software
Mobile Ice Cream/Hot Dog Truck Branch Brook and Brookdale Parks
Skate and Sport Shop at Richard J. Codey Arena
Construction Management Services
Various Audits Required by Essex County
Monitoring Wells
Welfare to Work Program
Pharmacy Consultant Services for Hospital Center
Golf Accessories for Parks Department
Medical Transcription Services for Hospital Center
Radiology Services for Hospital Center
Turf Management Program
Kiyofumi Memorial Grove - Branch Brook Park
Grass Seed, Sod and Fertilizer - Parks Department
Landscape Architect
Laboratory Services for Hospital Center
Maintenance and Technical Support for Siemens Building Systems
Ongoing Maintenance Support for Training Enhancement
Plumbing Services
Asbestos Removal
Weequahic Park Mobile Ice Cream/Hot Dog Truck
Food and Ice Cream for Concert Series - Parks Department
Landscape Maintenance at South Mountain Reservation
Comprehensive Recreational Services - Weequahic Park
Pesticides and Adjuvants - Parks Department
Video Editing Services for County Executive Office
Consulting Engineering Environmental Service
Federal Immigration Detainee Housing
Engineering Services, Boiler at Hall of Records Building
Landscape Screen and Improvement at Turtle Back Zoo
E-mail Archiving Services
Engineering Services for Lopez Field at Branch Brook Park

***Service Contracts* (Continued)**

Graphic Design Services
Trailer Mounted Containment Vessel
Hill Screening, Snow Plowing, Hauling Services
Landscaping Services
WAVE Program
Videography Services - County Clerk TV
Hardscape and Landscape - Turtle Back Zoo
Landscape - Mini Golf Course
Leaf Removal Services
Cleaning Services for Drainage Structures
Natural Gas
Snow Plowing Services
Verona Park Engineering Services
Fire Alarm System at Veteran's Courthouse
Energy Exhibits at Environmental Center
Fall Leaf Up and Removal Services
Engineering Services - Center Street Bridge
Engineering Services - Clark Street Bridge
On-Line Adult Testing
Infrastructure and Technical Services Maintenance Agreement - Essex County Register
Snow and Ice Removal
Printing Services for Election Materials
Tree Maintenance Services
Construction Services for Public Works
Engineering Services - Kip's Castle
Social Services for Homeless
Systems Operations:
  Youth House
  Hospital Center
Support Service for Sheriff's Security Systems
Cost Reporting and Reimbursement Services
Bond Counsel Services
Financial Advisory Services
Juvenile Family Crisis Program
County Reporter Services
Outside Legal Services
Real Estate Appraisers
Professional Investigator Services
Software Maintenance - County Clerk
Transitional Housing
Weequahic Park Recreational Services
Roofing Services for Essex County Facilities
Waste Tire Removal Services
Consulting Services to Develop an Action Plan
Engineering Services to Improvement - South Mountain Reservation Center
Monitoring Wells Installation
Maintenance and Service of Handicapped Lifts
Handicapped Ramps for Polling Places
Job Access Reverse Commute Project
Actuarial Valuation of Post Employee Benefits

General Equipment, Materials and Supplies

Photo Manager ID System
Turf Parts
Bottled Water
HVAC Rooftop Units
Figure and Hockey Skates for Richard J. Codey Arena
Household and Janitorial Supplies
Furniture for Hospital Center
Provide Rubber Lamellas
Liquid Laundry Detergent for Hospital Center
Board and Card Games
Toiletries and Beauty Supplies
Freon Products
Turtle Back Zoo:
  Sea Lion and Touch Tank Exhibit
  Produce Products
  Dry Animal Food
  Frozen and Live Animal Food
Mineral Rock Salt
Generator for Essex County Sheriff
Snow Equipment Parts
Plumbing Supplies for Public Works
Liquid Laundry Detergent
Photographic Supplies
Electronic Equipment
Equipment Toners
General Educational Development - Testing Materials
Inmate Uniforms
Bedding and Linens
Non-Cellular and Non-Cellular Electronic Monitoring Units
Data Card Embosser
Purchase and Removal of Scrap Metals
Criminal Investigation Supplies and Equipment
Lighting - Emitting Diode Lighting Supplies
Inmate Identification Armbands
Various Brands of Automobile and Truck Tires

Vehicle and Road Equipment

Six 2011 Ford Escape Trucks
Surveillance Vehicle
Ten Ambulatory Mini-Buses
2012 Ford F-550 4 x 4 Truck with Plow
Six 2012 Ambulatory Buses
Three 2012 Random Access Vehicles
Two 2012 Mini-Vans with Raised Roof

Construction and Repair Contracts

Repair of Laundry Equipment
Rehabilitation of Elevators at 50 South Clinton Street
Repairs and Maintenance of Toro and Jacobsen Reel Mowers
Construction Engineering Services for Roadway Projects
Roadway Resurfacing
Collision Repairs for Fleet Vehicles
Eisenhower Parkway Bridge Deck Replacement
Richard J. Codey Arena:
  Repairs to Refrigeration Units
  Replacement of Rink #2

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

Electrical Repairs at Kingsland Avenue Bridge
Welding Services at Kingsland Avenue Bridge
Rehabilitation of Parsonage Hill Road Bridge
Turtle Back Zoo:
  Big Cat Complex Improvements
  Picnic Area Improvements
  Perimeter Fence and Improvements
Rehabilitation of Riverfront Park
Welding Services - Passaic River Bridges
Replacement of Cooling Towers at Gibralter Building
Transmission and Transaxle Repairs
Drainage Improvements
Traffic Intersection at Route 10 and Pleasant Valley Way
Maintenance, Repair and Inspection of Synthetic Turf Fields
Irvington Traffic Signal Improvements
Improvements to Becker Park
Plumbing Repairs and Maintenance for Parks Department
Rehabilitation of Diamond Mill Pond Dam, Millburn
Althea Gibson Tennis Courts
Rehabilitation of Essex County Plaza, Newark
Traffic Signal at Belleville Avenue and Spruce Street
Weequahic Clubhouse Addition
Weequahic Park Entrance Improvements
Repair of Playground Surfaces at County Parks
South Mountain Reservation:
  Trail Construction and Improvements
  Boat House Restaurant
  Miscellaneous Improvements
Computer Repair Services
Replacement of Damaged Playground Equipment for Parks
Handicapped Ramps for Polling Places
Repair of Message Board
Traffic Signals
Traffic Engineering, Design and Improvements of County Roads

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

Cash Reconciliations

Certain cash reconciliations prepared by County officials, including the Vendor, Payroll and Election Clearing Accounts, were not reconciled to the internal County records.

It is recommended that the Vendor, Payroll and Election Clearing Accounts be reconciled to internal County records.

Revenue Collecting Officials

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

State Reimbursements for Confinement of Prisoners

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

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

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

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

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

Accounts Payable

As of December 31, 2011 a detailed list of accounts payable in the sum of $3,304,847.80 remains unpaid and is summarized by years as follows:

Year	Balance Outstanding
2010	$ 1,127,566.85
2009	1,235,975.83
2006	941,305.12
	$ 3,304,847.80

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

Performance Bonds

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

Year	Amount
1991	$ 500.00
1994	2,750.00
1995	11,500.00
1996	62,953.00
1997	50,000.00
1998	25,000.00
1999	15,000.00
2000	10,000.00
2001	30,000.00
2002	48,769.00
2003	185,000.00
2004	12,000.00
	$ 453,472.00

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

Payroll

Salary Overpayments:

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

Corrective Action Plan

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

A Corrective Action Plan was prepared for 2010 audit deficiencies, approved by resolution of the Board of Freeholders, and submitted to the Division of Local Government Services.

Status of Prior Years' Audit Recommendations

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

Miscellaneous

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

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

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

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

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

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

An exit conference was held with the Acting Chief Financial Officer.

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

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

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

RECOMMENDATIONS

		Page Number
	That the Vendor, Payroll and Election Clearing Accounts be reconciled to internal County records.	174
*	That the County computation for reimbursements for confinement of prisoners be in agreement with State requirements.	174

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

* * *

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

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

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

Respectfully submitted,

Samuel Klein and Company

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
July 24, 2012