

COUNTY OF ESSEX

NEW JERSEY

REPORT ON

EXAMINATION OF ACCOUNTS

DEPARTMENT OF ADMINISTRATION AND FINANCE

FOR THE YEAR 2016

**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, 2016

SAMUEL KLEIN AND COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the financial statements - regulatory basis of the various funds and account groups of the County of Essex, as of and for the years then ended December 31, 2016 and 2015 and the related notes to the financial statements, as listed in the foregoing table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "*Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles*" paragraph, the financial statements - regulatory basis referred to in the first paragraph, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2016 and 2015, and the results of its operations for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements - regulatory basis referred to above, present fairly, in all material respects, the financial position of the various funds of the County of Essex at December 31, 2016 and 2015, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in accordance with accounting principles on the basis of financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in Note 1.

Other Matters

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 14, 2017 on our consideration of the County of Essex's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Essex's internal control over financial reporting and compliance.


SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS


JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
July 14, 2017

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #1

<u>ASSETS AND DEFERRED CHARGES</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<u>Regular Fund</u>			
Cash	A-4	\$141,080,795.31	\$118,265,089.10
Cash - Change Fund	A-7	13,400.00	13,200.00
		<u>141,094,195.31</u>	<u>118,278,289.10</u>
Receivables with Offsetting Reserves:			
Taxes Receivable	A-8	2,270,731.86	1,757,084.83
Deposits Receivable	A-9	37,838.89	10,263.54
Revenue Accounts Receivable	A-10	8,714,975.05	7,869,363.70
Due from Federal and State Grant Fund	A-11	10,371,104.84	9,396,780.12
Due from Pension Trust Fund	A-11	11,479.52	43.28
Due from Other Trust Fund	A-11	111,095.62	20,500.38
Due from Capital Fund	A-11	8.56	
		<u>21,517,234.34</u>	<u>19,054,035.85</u>
Deferred Charges:			
Emergency Authorization (N.J.S.A. 40A:4-47)	A-12	230,000.00	380,000.00
		<u>162,841,429.65</u>	<u>137,712,324.95</u>
<u>Federal and State Grant Fund</u>			
Federal and State Grants Receivable	A-18	92,178,520.93	85,045,724.11
		<u>\$255,019,950.58</u>	<u>\$222,758,049.06</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #2

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<u>Regular Fund</u>			
Appropriation Reserves:			
Encumbered	A-3,13	\$ 9,363,868.36	\$ 11,688,911.73
Unencumbered	A-3,13	33,109,188.49	26,906,871.60
Accounts Payable	A-14	2,032,877.77	2,642,381.63
Other Reserves:			
Miscellaneous	A-17	9,564.51	9,564.51
		<u>44,515,499.13</u>	<u>41,247,729.47</u>
Reserve for Receivables		21,517,234.34	19,054,035.85
Fund Balance	A-1	96,808,696.18	77,410,559.63
		<u>162,841,429.65</u>	<u>137,712,324.95</u>
 <u>Federal and State Grant Fund</u>			
Due to Current Fund	A-16	10,371,104.84	9,396,780.12
Reserve for Federal and State Grant Funds:			
Encumbered	A-19	24,012,599.94	15,760,146.68
Unencumbered	A-19	55,206,398.56	57,331,452.68
Unappropriated Reserves	A-20	2,588,417.59	2,557,344.63
		<u>92,178,520.93</u>	<u>85,045,724.11</u>
		<u>\$255,019,950.58</u>	<u>\$222,758,049.06</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-1

	<u>Ref.</u>	<u>Year 2016</u>	<u>Year 2015</u>
<u>Revenue and Other Income</u>			
Fund Balance Utilized	A-2	\$ 12,000,000.00	\$ 11,300,000.00
Miscellaneous Revenue Anticipated	A-2	413,143,670.51	383,980,809.48
Receipts from Current Taxes	A-2	421,101,008.40	413,249,002.01
Other Credits to Income:			
Federal and State Grant Reserves			
Cancelled	A-11	16,617.82	447,406.99
Unexpended Balance of Appropriation			
Reserves	A-13	16,317,616.05	19,767,432.23
Accounts Payable Cancelled	A-14	399,449.40	1,550,172.49
		<u>862,978,362.18</u>	<u>830,294,823.20</u>
<u>Expenditures</u>			
Budget Appropriations	A-3	830,159,776.30	804,165,727.94
Other Charges:			
Prior Years' Revenue Refunds	A-4	495,706.87	70,529.13
Interfund Charges	A-11	1,076,364.76	976,626.99
Federal and State Grants Receivable Cancelled	A-16	78,377.70	447,993.45
		<u>831,810,225.63</u>	<u>805,660,877.51</u>
Excess in Revenue		31,168,136.55	24,633,945.69
Adjustments to Income before Fund Balance:			
Expenditures Included Above Which Are By			
Statute Deferred Charges to Budget of			
Succeeding Year	A-12	<u>230,000.00</u>	<u>380,000.00</u>
Statutory Excess to Fund Balance		31,398,136.55	25,013,945.69
<u>Fund Balance</u>			
Balance January 1	A	<u>77,410,559.63</u>	<u>63,696,613.94</u>
		108,808,696.18	88,710,559.63
Decreased by:			
Utilized as Anticipated Revenue	A-2	<u>12,000,000.00</u>	<u>11,300,000.00</u>
Balance December 31	A	<u>\$ 96,808,696.18</u>	<u>\$ 77,410,559.63</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #1

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>Surplus Anticipated</u>	A-1	\$ 12,000,000.00	\$ 12,000,000.00	\$
<u>Miscellaneous Revenues - Section A: Local Revenues</u>				
County Clerk	A-10	200,000.00	233,570.95	33,570.95
Register of Deeds and Mortgages	A-10	7,200,000.00	9,229,856.40	2,029,856.40
Surrogate	A-10	500,000.00	528,051.47	28,051.47
Sheriff	A-10	900,000.00	1,983,684.49	1,083,684.49
Essex County Parks	A-10	13,500,000.00	14,517,349.80	1,017,349.80
Interest on Investments and Deposits	A-10	20,000.00	270,449.83	250,449.83
Mental Hospital:				
Medicare/Medicaid	A-10	3,350,000.00	4,370,754.80	1,020,754.80
Other Revenue	A-10	80,000.00	348,058.80	268,058.80
Road Openings	A-10	135,000.00	59,069.00	(75,931.00)
Essex County Youth House	A-10	150,000.00	219,311.78	69,311.78
Receipts from Vending Machines	A-10	100,000.00	122,471.36	22,471.36
Essex County Division of Welfare:				
Medicaid Processing	A-10	845,000.00	950,845.00	105,845.00
State and Federal Participation	A-10	46,250,000.00	51,465,004.64	5,215,004.64
Miscellaneous	A-10	15,000,000.00	15,000,000.00	
Added and Omitted Taxes	A-8	1,660,000.00	1,810,409.76	150,409.76
Other Miscellaneous Revenues Not Anticipated Elsewhere				
in the Budget	A-2a	2,755,367.00	5,863,524.58	3,108,157.58
Motor Vehicle Fines	A-10	4,000,000.00	4,361,875.20	361,875.20
Grants - Indirect Cost/Fringe Benefits	A-10	7,000,000.00	8,617,417.70	1,617,417.70
Forfeited Recognizances	A-10	300,000.00	574,754.17	274,754.17
Rents - County Property	A-10	1,900,000.00	2,090,131.86	190,131.86
Department of Health, Education and Welfare:				
Title IV-D - Child Enforcement Program	A-10	1,400,000.00	1,660,960.68	260,960.68
ECIA Parking	A-10	350,000.00	318,177.77	(31,822.23)
School Board Elections	A-10	250,000.00	311,014.84	61,014.84
CTP Debt Service Reimbursement	A-10	750,000.00	755,705.01	5,705.01
Delaney Hall Drug Treatment Program	A-10	20,000,000.00	20,000,000.00	
Reimbursement for School Board Elections	A-10	580,000.00	626,875.00	46,875.00
Open Space Debt Service Offset	A-10	1,250,000.00	1,307,478.16	57,478.16
State Assumption Prosecutor	A-10	1,800,000.00	1,811,000.00	11,000.00
Federal Inmate Housing	A-10	28,000,000.00	28,000,000.00	
Passaic County Youth Detention Agreement	A-10	3,307,000.00	3,297,377.68	(9,622.32)
Build America Bond Interest Subsidy	A-10	890,000.00	912,281.08	22,281.08
Inmate Co-Pay	A-10	228,000.00	232,612.55	4,612.55
Health Benefits Co-Pay	A-10	600,000.00	560,229.58	(39,770.42)
Locked Unit East Orange General Hospital	A-10	140,000.00	157,696.00	17,696.00
Total Section A: Local Revenues		165,390,367.00	182,547,799.94	17,157,432.94
<u>Miscellaneous Revenues - Section B: State Aid</u>				
Franchise Taxes on Life Insurance Companies				
(N.J.S.A. 54:18A)	A-10	5,900,000.00	3,675,059.04	(2,224,940.96)
Essex County Vocational School - Debt Service Aid	A-10	400,000.00	400,000.00	
Reimbursement for Confinement of Prisoners - State				
of New Jersey	A-10	2,700,000.00	2,700,000.00	
SFEA Funds - Youth Detention				
Local Law Enforcement Assistance Component	A-10	441,000.00		(441,000.00)
		2,000,000.00	2,000,000.00	
Total Section B: State Aid		11,441,000.00	8,775,059.04	(2,665,940.96)

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #2

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Miscellaneous Revenues - Section 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	\$ 14,666,896.00	\$ 14,666,896.00	\$
Supplemental Social Security Income	A-10	2,616,477.00	2,292,124.00	(324,353.00)
Psychiatric Facilities (C. 73, P.L. 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	A-10	10,807,093.00	10,807,093.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-10	40,264,674.00	40,264,674.00	
State Patients in County Psychiatric Hospitals	A-10	44,350,000.00	44,650,601.75	300,601.75
Reimbursement Piscataway Community Mental Health Center	A-10	9,505.00	9,505.00	
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		112,714,645.00	112,690,893.75	(23,751.25)
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		1,322,962.00	1,322,962.00	
Area Plan Grant		6,923,731.00	6,923,731.00	
Body Armor Replacement:				
Corrections		57,499.00	57,499.00	
Prosecutor		12,118.00	12,118.00	
Sheriff		35,608.00	35,608.00	
Juvenile		16,665.00	16,665.00	
Care Coordination:				
Program Income		54,295.00	54,295.00	
Cattle Exhibit Observation Area and Other Improvements		500,000.00	500,000.00	
Chancellor Avenue, Township of Irvington and City of Newark		139,133.00	139,133.00	
Child Advocacy Unit		334,750.00	334,750.00	
Children's Inter-Agency Coordinating Council		439,700.00	439,700.00	
Clean Communities Grant		84,495.00	84,495.00	
Community Service Block Grant		1,024,181.00	1,024,181.00	
Construction of Baseball/Softball/Soccer Field		3,450,000.00	3,450,000.00	
Continuum of Care Homeless Assistance Program		244,000.00	244,000.00	
COPS Hiring Program		1,875,000.00	1,875,000.00	
2017 County Environmental Health Act		323,383.00	323,383.00	
County Office of Victim Witness Advocacy:				
Project I		534,788.00	534,788.00	
Project II		86,454.00	86,454.00	
Comprehensive County Funding Allocation		1,565,806.00	1,565,806.00	
Domestic Violence Assessment Center Program Income		1,425.00	1,425.00	
Drive Sober or Get Pulled Over:				
FY 2016		5,000.00	5,000.00	
FY 2017		5,000.00	5,000.00	
Essex County Job Access Reverse Commute Program		50,000.00	50,000.00	
Essex County Annual Transportation Grant		5,217,500.00	5,217,500.00	
2013 Federal Transit Administration (FTA) GT Program		153,540.00	153,540.00	
First Tee Program		3,000,000.00	3,000,000.00	
Four Intersection, SAF-16		2,807,596.00	2,807,596.00	
Food Waste, Tire Clean-Up and Public Space		12,500.00	12,500.00	
Local Arts Program:				
FY 2016		124,836.00	124,836.00	
FY 2017		124,836.00	124,836.00	
General Education Development Testing Center:				
Program Income		13,712.00	13,712.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #3

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
General Program Support - Summer Concert Series		\$ 14,754.00	\$ 14,754.00	\$
General Operating Support		10,872.00	10,872.00	
Housing Opportunities for Persons with AIDS		346,539.00	346,539.00	
Human Services Advisory Council		68,859.00	68,859.00	
Implementing Mosquito Identification Control		27,325.00	27,325.00	
Insurance Fraud Reimbursement Program		250,000.00	250,000.00	
Intellectual Property Program		400,000.00	400,000.00	
Smart Prosecution Initiative		350,000.00	350,000.00	
Job Access and Reverse Commute for the Night Owl, Fairfield/West Essex		644,542.00	644,542.00	
Juvenile Detention Alternative Initiative		123,633.00	123,633.00	
Local Law Enforcement Assistance Component		33,659.00	33,659.00	
Lyons Avenue, Township of Irvington Improvements		109,043.00	109,043.00	
Multi-Jurisdictional Gang, Gun and Narcotics Task Forces		310,163.00	310,163.00	
Green Acres Multi-Park Improvements:				
Multi-Park Improvements		3,947,683.00	3,947,683.00	
Multi-Park Improvements - Cedar Grove		5,000,000.00	5,000,000.00	
New Jersey Senior Citizens and Disabled Resident Transportation Program		1,218,620.00	1,218,620.00	
Pedestrian Safety Grant Program:				
Project I		7,500.00	7,500.00	
Project II		16,000.00	16,000.00	
Personal Assistance Service Program		130,000.00	130,000.00	
Portable Generator, Fuel Reception		197,368.00	197,368.00	
Replacement of Orton Road Over Pine Brook		1,000,000.00	1,000,000.00	
Replacement of Mill Street Bridge Over Second River		394,752.00	394,752.00	
Respite Care Program		594,515.00	594,515.00	
Respite Care Program Income		26,598.00	26,598.00	
Sea Turtle Recovery Center		300,000.00	300,000.00	
Shelter Care Program (Almost Home III)		280,678.00	280,678.00	
Special Transportation Program Income		82,808.00	82,808.00	
Sexual Assault Response Team:				
Nurse Examiner		112,764.00	112,764.00	
Social Services for the Homeless:				
Project I		158,000.00	158,000.00	
Project II		3,878,741.00	3,878,741.00	
Special Child Health Services:				
Case Management		1,517,013.00	1,517,013.00	
Early Intervention Services		289,837.00	289,837.00	
Standby Generator for Critical Facilities/Infra Program		330,000.00	330,000.00	
Supplemental Workforce (SmartSTEPS)		16,050.00	16,050.00	
SmartSTEPS		24,075.00	24,075.00	
Subregional Transportation Planning Program		132,966.00	132,966.00	
Supportive Assistance for Individuals and Families		656,607.00	656,607.00	
Universal Service Fund - CWA Administration		33,160.00	33,160.00	
Urban Areas Security Initiative:				
Project I		454,110.00	454,110.00	
Project II		357,500.00	357,500.00	
West Side Parking Lot Extension		250,000.00	250,000.00	
Walsessing Perimeter Fence Improvement		250,000.00	250,000.00	
WIC/Seniors' Farmers Market Nutrition Program		4,250.00	4,250.00	
Work First New Jersey - Temporary Assistance for Needy Families		9,975,388.00	9,975,388.00	
Work First New Jersey (WFNJ)		11,790,011.00	11,790,011.00	
Workforce Innovation Act:				
Adult and Dislocated Worker		2,224,169.00	2,224,169.00	
Youth Allotments		1,056,053.00	1,056,053.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #4

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
Workforce Learning Link Program		\$ 104,000.00	\$ 104,000.00	\$
Municipal Alliance Alcoholism and Drug Abuse:				
Project I		815,833.00	815,833.00	
Project II		815,833.00	815,833.00	
N.J. Share Program Income		2,150.00	2,150.00	
Traffic Signal at the Intersection of Broad Street/Pitt Street and Broad Street/Baldwin Street		142,120.00	142,120.00	
Traffic Signal at the Intersection of East Northfield/Chestnut Street		83,333.00	83,333.00	
Right-to-Know:				
Project I		20,419.00	20,419.00	
Project II		20,419.00	20,419.00	
Tenant Resource Center		93,000.00	93,000.00	
Low Income Home Energy Assistance Program		53,555.00	53,555.00	
Cooperative Marketing		21,250.00	21,250.00	
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-18	82,109,030.00	82,109,030.00	
Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items				
Capital Surplus	A-11	2,950,000.00	2,950,000.00	
Chapter XII Reimbursement	A-10	1,900,000.00	1,955,420.41	55,420.41
Revised Fees (P.L. 2001, C. 370):				
Surrogate	A-10	200,000.00	201,596.00	1,596.00
Register	A-10	1,400,000.00	1,650,827.12	250,827.12
Sheriff	A-10	800,000.00	1,406,281.32	606,281.32
Federal Inmate Housing	A-10	13,250,000.00	10,450,974.97	(2,799,025.03)
Essex County Vocational School - Debt Service Aid	A-10	2,600,000.00	2,624,035.00	24,035.00
State of New Jersey - Reimbursement for Confinement of Prisoners	A-10	4,800,000.00	5,781,752.96	981,752.96
Parks Increased Fees		900,000.00		(900,000.00)
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		28,800,000.00	27,020,887.78	(1,779,112.22)
Total Miscellaneous Revenue	A-1	400,455,042.00	413,143,670.51	12,688,628.51
Amount to be Raised by Taxation - County Purpose Tax	A-1,2	421,101,000.00	421,101,008.40	8.40
	A-3	\$ 833,556,042.00	\$ 846,244,678.91	\$ 12,688,636.91

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-2a

Ref.

Analysis of Other Miscellaneous Revenues Not
Anticipated Elsewhere in the Budget:

Temporary Assistance for Needy Families - Administration	\$ 178,445.00
Division of Housing and Community Development	50,000.00
Essex County Hospital Center Reimbursement	54,251.04
COPS Reimbursement	29,866.00
State Aid Reimbursement	58,000.00
Essex County Correctional Facility	133,681.96
State of New Jersey Motor Vehicle	81,028.98
Insurance Claims	21,391.56
Alaris Health Annual Sewer Payment	32,800.00
Traffic Signal	8,314.78
Essex County Health Service	8,340.68
Verizon Prior Year Refund	71,565.50
Prior Year Appropriation Refunds	11,460.71
Essex County Utility Authority Opt-Out Withholdings	14,029.74
Improvement Authorization Adjustment	3.02
Miscellaneous	<u>318,524.94</u>
	1,071,703.91

Revenue Accounts Receivable	<u>4,791,820.67</u>
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A-2,10

\$5,863,524.58

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #1

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>GENERAL GOVERNMENT</u>						
Office of the County Executive:						
Salaries and Wages	\$ 929,684.00	\$ 938,684.00	\$ 913,618.12	\$	\$ 25,065.88	\$
Other Expenses	78,732.00	78,732.00	57,717.24	14,052.16	6,962.60	
	<u>1,008,416.00</u>	<u>1,017,416.00</u>	<u>971,335.36</u>	<u>14,052.16</u>	<u>32,028.48</u>	
Office of the County Administrator:						
Salaries and Wages	676,158.00	696,158.00	688,730.10		7,427.90	
Other Expenses	5,800.00	5,800.00	4,953.06	21.88	825.06	
	<u>681,958.00</u>	<u>701,958.00</u>	<u>693,683.16</u>	<u>21.88</u>	<u>8,252.96</u>	
County Legislative Office						
Board of Chosen Freeholders:						
Salaries and Wages	809,543.00	809,543.00	806,624.23		2,918.77	
Other Expenses	193,800.00	193,800.00	100,558.18	43,233.45	50,008.37	
	<u>1,003,343.00</u>	<u>1,003,343.00</u>	<u>907,182.41</u>	<u>43,233.45</u>	<u>52,927.14</u>	
Clerk and Other Legislative Functions:						
Salaries and Wages	760,000.00	760,000.00	714,638.96		45,361.04	
Other Expenses	185,625.00	185,625.00	104,970.61	9,687.07	70,967.32	
	<u>945,625.00</u>	<u>945,625.00</u>	<u>819,609.57</u>	<u>9,687.07</u>	<u>116,328.36</u>	
County Audit:						
Other Expenses	348,500.00	348,500.00		348,500.00		
Administration and Finance:						
Office of the Director:						
Salaries and Wages	114,444.00	117,444.00	117,325.01		118.99	
Office of Accounts and Control:						
Salaries and Wages	1,314,578.00	1,314,578.00	1,099,092.66		215,485.14	
Other Expenses	25,250.00	25,250.00	23,075.55	1,501.60	672.85	
	<u>1,339,828.00</u>	<u>1,339,828.00</u>	<u>1,122,168.41</u>	<u>1,501.60</u>	<u>216,157.99</u>	
Office of Management and Budget:						
Salaries and Wages	308,433.00	308,433.00	254,568.24		53,864.76	
Other Expenses	4,000.00	4,000.00	3,628.99		371.01	
	<u>312,433.00</u>	<u>312,433.00</u>	<u>258,197.23</u>		<u>54,235.77</u>	
Office of Data Processing:						
Other Expenses	275,000.00	275,000.00	200,276.87	10,156.84	64,566.29	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #2

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
GENERAL GOVERNMENT						
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages	\$ 814,425.00	\$ 857,425.00	\$ 855,346.89	\$	\$ 2,078.11	\$
Other Expenses	214,500.00	214,500.00	111,807.55	100,514.96	2,177.49	
	<u>1,028,925.00</u>	<u>1,071,925.00</u>	<u>967,154.44</u>	<u>100,514.96</u>	<u>4,255.60</u>	
Office of Public Information:						
Salaries and Wages	92,425.00	94,225.00	93,050.83		1,174.17	
Other Expenses	57,000.00	57,000.00	53,239.88	3,750.00	10.12	
	<u>149,425.00</u>	<u>151,225.00</u>	<u>146,290.71</u>	<u>3,750.00</u>	<u>1,184.29</u>	
Office of Purchasing:						
Salaries and Wages	692,967.00	694,467.00	692,670.24		1,796.76	
Other Expenses	40,600.00	40,600.00	37,497.15	2,660.55	442.30	
	<u>733,567.00</u>	<u>735,067.00</u>	<u>730,167.39</u>	<u>2,660.55</u>	<u>2,239.06</u>	
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	300,307.00	300,307.00	300,215.94		91.06	
Other Expenses	2,680.00	2,680.00	875.51		1,804.49	
	<u>302,987.00</u>	<u>302,987.00</u>	<u>301,091.45</u>		<u>1,895.55</u>	
Expense of Bond Sale:						
Other Expenses	235,000.00	245,000.00	210,657.86	29,424.00	4,918.14	
Department of Law:						
County Counsel:						
Salaries and Wages	1,747,256.00	1,764,256.00	1,752,909.94		11,346.06	
Other Expenses	2,776,525.00	2,776,525.00	1,486,446.78	102,177.16	1,187,901.06	
	<u>4,523,781.00</u>	<u>4,540,781.00</u>	<u>3,239,356.72</u>	<u>102,177.16</u>	<u>1,199,247.12</u>	
Department of Public Works:						
Office of the Director:						
Salaries and Wages	248,623.00	248,648.00	248,639.03		8.97	
Other Expenses	2,500.00	2,500.00	1,740.00	120.00	640.00	
	<u>251,123.00</u>	<u>251,148.00</u>	<u>250,379.03</u>	<u>120.00</u>	<u>648.97</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #3

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>GENERAL GOVERNMENT</u>						
Department of Public Works:						
Division of Building and Grounds:						
Salaries and Wages	\$ 2,787,379.00	\$ 2,942,379.00	\$ 2,891,285.80	\$	\$ 51,093.20	\$
Other Expenses	6,305,805.00	6,305,805.00	5,285,697.87	743,177.86	276,929.27	
	<u>9,093,184.00</u>	<u>9,248,184.00</u>	<u>8,176,983.67</u>	<u>743,177.86</u>	<u>328,022.47</u>	
Division of Engineering:						
Salaries and Wages	577,541.00	577,541.00	421,763.94		155,777.06	
Other Expenses	4,500.00	4,500.00	2,659.67		1,840.33	
	<u>582,041.00</u>	<u>582,041.00</u>	<u>424,423.61</u>		<u>157,617.39</u>	
Division of Fleet Management:						
Salaries and Wages	528,269.00	536,769.00	527,352.39		9,416.61	
Other Expenses	757,825.00	757,825.00	519,507.87	46,705.15	191,611.98	
	<u>1,286,094.00</u>	<u>1,294,594.00</u>	<u>1,046,860.26</u>	<u>46,705.15</u>	<u>201,028.59</u>	
Division of Roads and Bridges:						
Salaries and Wages	2,793,558.00	2,948,558.00	2,781,254.24		167,303.76	
Other Expenses	4,939,970.00	4,939,970.00	2,411,541.27	2,164,878.07	363,550.66	
	<u>7,733,528.00</u>	<u>7,888,528.00</u>	<u>5,192,795.51</u>	<u>2,164,878.07</u>	<u>530,854.42</u>	
Division of Planning:						
Salaries and Wages	304,966.00	304,966.00	287,777.71		17,188.29	
Other Expenses	6,850.00	6,850.00	6,104.43		745.57	
	<u>311,816.00</u>	<u>311,816.00</u>	<u>293,882.14</u>		<u>17,933.86</u>	
County Register:						
Salaries and Wages	1,669,836.00	1,669,836.00	1,606,759.76		63,076.24	
Other Expenses	67,350.00	67,350.00	65,326.33	598.45	1,425.22	
	<u>1,737,186.00</u>	<u>1,737,186.00</u>	<u>1,672,086.09</u>	<u>598.45</u>	<u>64,501.46</u>	
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	70,130,000.00	70,130,000.00	66,412,643.26	886.80	3,716,469.94	
Health Benefit Waivers	1,100,000.00	1,260,000.00	1,253,702.25		6,297.75	
	<u>71,230,000.00</u>	<u>71,390,000.00</u>	<u>67,666,345.51</u>	<u>886.80</u>	<u>3,722,767.69</u>	
Liability:						
Other Expenses	2,245,929.00	2,245,929.00	2,085,491.96	9,775.59	150,661.45	
Workers' Compensation:						
Other Expenses	2,300,000.00	2,300,000.00	2,011,847.15		288,152.85	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #4

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>GENERAL GOVERNMENT</u>						
General Government Central Expense:						
Communications:						
Other Expenses	\$ 8,637,784.00	\$ 8,887,784.00	\$ 8,406,762.24	\$ 137,856.53	\$ 343,165.23	\$
Central Kitchen:						
Other Expenses	7,400,000.00	7,650,000.00	6,488,062.09	657,330.40	504,607.51	
Prosecutor:						
Salaries and Wages	34,523,000.00	34,523,000.00	33,229,059.98		1,293,940.02	
Other Expenses	1,495,000.00	1,570,000.00	1,360,069.71	57,527.20	152,403.09	
	36,018,000.00	36,093,000.00	34,589,129.69	57,527.20	1,446,343.11	
Total - General Government	161,829,917.00	162,988,742.00	148,989,545.54	4,484,535.72	9,514,660.74	
<u>JUDICIARY</u>						
Surrogate:						
Salaries and Wages	864,185.00	864,185.00	815,647.19		48,537.81	
Other Expenses	27,200.00	27,200.00	21,272.11	5,527.46	400.43	
	891,385.00	891,385.00	836,919.30	5,527.46	48,938.24	
Total - Judiciary	891,385.00	891,385.00	836,919.30	5,527.46	48,938.24	
<u>REGULATIONS</u>						
Board of Taxation:						
Salaries and Wages	286,529.00	286,529.00	271,012.88		15,516.12	
Other Expenses	43,025.00	43,025.00	40,030.20	2,162.79	832.01	
	329,554.00	329,554.00	311,043.08	2,162.79	16,348.13	
Board of Elections:						
Salaries and Wages	483,834.00	495,834.00	486,910.68		8,923.32	
Other Expenses	1,306,000.00	1,431,000.00	1,339,316.31	30,278.27	61,405.42	
	1,789,834.00	1,926,834.00	1,826,226.99	30,278.27	70,328.74	
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages	1,472,212.00	1,522,212.00	1,455,306.36		66,905.64	
Other Expenses	399,100.00	499,100.00	352,297.27	47,715.43	99,087.30	
	1,871,312.00	2,021,312.00	1,807,603.63	47,715.43	165,992.94	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #5

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>REGULATIONS</u>						
County Clerk Elections:						
Salaries and Wages	\$ 31,000.00	\$ 46,000.00	\$ 43,677.63	\$	\$ 2,322.37	\$
Other Expenses	450,500.00	550,500.00	327,204.98	27,800.40	195,494.62	
	481,500.00	596,500.00	370,882.61	27,800.40	197,816.99	
Total - Regulations	4,472,200.00	4,874,200.00	4,315,756.31	107,956.89	450,486.80	
<u>CONSTITUTIONAL OFFICES</u>						
County Clerk:						
Salaries and Wages	1,180,343.00	1,180,343.00	1,144,798.49		35,544.51	
Other Expenses	17,000.00	17,000.00	14,335.34	1,826.95	837.71	
	1,197,343.00	1,197,343.00	1,159,133.83	1,826.95	36,382.22	
County Sheriff:						
Salaries and Wages	38,370,756.00	40,070,756.00	39,814,693.12		256,062.88	
Other Expenses	1,589,865.00	1,674,865.00	1,559,438.23	96,220.05	19,206.72	
	39,960,621.00	41,745,621.00	41,374,131.35	96,220.05	275,269.60	
Total - Constitutional Offices	41,157,964.00	42,942,964.00	42,533,265.18	98,047.00	311,651.82	
<u>CORRECTIONAL AND PENAL</u>						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages	63,940,000.00	65,440,000.00	65,197,748.48		242,251.52	
Other Expenses	50,659,241.00	46,207,860.00	36,322,548.03	732,074.55	6,253,237.42	2,900,000.00
	114,599,241.00	111,647,860.00	101,520,296.51	732,074.55	6,495,488.94	2,900,000.00
Division of Medical Examiner:						
Other Expenses	3,550,000.00	3,550,000.00	1,997,492.04		1,552,507.96	
Total - Correctional and Penal	118,149,241.00	115,197,860.00	103,517,788.55	732,074.55	8,047,996.90	2,900,000.00
<u>HEALTH AND WELFARE</u>						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages	657,287.00	657,287.00	351,406.37		305,880.63	
Other Expenses	4,575.00	4,575.00	1,432.83	2,785.32	356.85	
	661,862.00	661,862.00	352,839.20	2,785.32	306,237.48	
Division of Senior Services:						
Salaries and Wages	255,427.00	257,427.00	256,995.71		431.29	
Other Expenses	6,410.00	6,410.00	5,507.54	453.57	448.89	
	261,837.00	263,837.00	262,503.25	453.57	880.18	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #6

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
HEALTH AND WELFARE						
Department of Citizen Services:						
Division of Consumer and Constitutional Services:						
Salaries and Wages	\$ 283,162.00	\$ 283,162.00	\$ 282,869.34	\$	\$ 292.66	\$
Other Expenses	28,200.00	28,200.00	27,710.62	266.30	223.08	
	<u>311,362.00</u>	<u>311,362.00</u>	<u>310,579.96</u>	<u>266.30</u>	<u>515.74</u>	
Division of Youth Services:						
Salaries and Wages	11,932,384.00	11,932,384.00	11,136,307.38		796,076.62	
Other Expenses	4,452,145.00	4,452,145.00	3,171,368.36	1,261,978.41	18,798.23	
	<u>16,384,529.00</u>	<u>16,384,529.00</u>	<u>14,307,675.74</u>	<u>1,261,978.41</u>	<u>814,874.85</u>	
Division of Welfare:						
Salaries and Wages	48,754,822.00	48,754,822.00	47,930,966.82		823,855.18	
Other Expenses	35,346,959.00	35,346,959.00	34,824,957.92	476,693.74	45,307.34	
	<u>84,101,781.00</u>	<u>84,101,781.00</u>	<u>82,755,924.74</u>	<u>476,693.74</u>	<u>869,162.52</u>	
Purchased Services:						
Homemaker Services	2,000,000.00	2,000,000.00	1,718,394.43	281,605.57		
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families:						
Families (TANF):						
County Share	1,851,665.00	1,851,665.00	1,447,518.82		404,146.18	
SSI:						
State Share	2,616,477.00	2,616,477.00	1,474,000.00		1,142,477.00	
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages	49,597.00	49,597.00	48,485.88		1,111.12	
Other Expenses	60,000.00	60,000.00	30,000.00		30,000.00	
	<u>109,597.00</u>	<u>109,597.00</u>	<u>78,485.88</u>		<u>31,111.12</u>	
Division of Hospital Center:						
Salaries and Wages	23,910,340.00	22,412,315.00	21,076,120.97		1,336,194.03	
Other Expenses	6,518,724.00	6,518,724.00	4,500,598.27	439,583.42	1,578,542.31	
	<u>30,429,064.00</u>	<u>28,931,039.00</u>	<u>25,576,719.24</u>	<u>439,583.42</u>	<u>2,914,736.34</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #7

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>HEALTH AND WELFARE</u>						
Maintenance of Patients in State Institutions for Mental Disease:						
County Share	\$ 4,793,823.00	\$ 4,793,823.00	\$ 4,793,823.00	\$	\$	\$
State Share	10,807,093.00	10,807,093.00	10,807,093.00			
	<u>15,600,916.00</u>	<u>15,600,916.00</u>	<u>15,600,916.00</u>			
Maintenance of Patients in State Institutions for Mentally Retarded:						
Other Expenses	<u>40,264,674.00</u>	<u>40,264,674.00</u>	<u>40,264,674.00</u>			
Other Institutions:						
Other Expenses	<u>100,000.00</u>	<u>151,581.00</u>	<u>150,215.67</u>		<u>1,365.33</u>	
New Jersey Bureau of Children's Services - Essex County:						
Public Assistance Grants and Refunds	<u>14,666,896.00</u>	<u>14,666,896.00</u>	<u>14,666,896.00</u>			
Total - Health and Welfare	<u>209,360,660.00</u>	<u>207,916,216.00</u>	<u>198,967,342.93</u>	<u>2,463,366.33</u>	<u>6,485,506.74</u>	
<u>EDUCATION</u>						
Office of the Superintendent of Schools:						
Salaries and Wages	393,794.00	393,794.00	260,518.65		133,275.35	
Other Expenses	8,000.00	8,000.00	4,502.89	2,874.78	622.33	
	<u>401,794.00</u>	<u>401,794.00</u>	<u>265,021.54</u>	<u>2,874.78</u>	<u>133,897.68</u>	
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			
	<u>4,450,000.00</u>	<u>4,450,000.00</u>	<u>4,450,000.00</u>			
County College:						
January - June	7,945,000.00	7,945,000.00	7,945,000.00			
July - December	4,005,000.00	5,005,000.00	4,176,000.00		829,000.00	
	<u>11,950,000.00</u>	<u>12,950,000.00</u>	<u>12,121,000.00</u>		<u>829,000.00</u>	
Two Year Out-of-County Reimbursement:						
Other Expenses	<u>250,000.00</u>	<u>250,000.00</u>	<u>208,236.15</u>		<u>41,763.85</u>	
Total - Education	<u>17,051,794.00</u>	<u>18,051,794.00</u>	<u>17,044,257.69</u>	<u>2,874.78</u>	<u>1,004,661.53</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #8

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages	\$ 7,029,089.00	\$ 7,029,089.00	\$ 6,756,083.76	\$	\$ 273,005.24	\$
Other Expenses	2,563,000.00	2,813,000.00	2,186,562.75	367,593.87	258,843.38	
	<u>9,592,089.00</u>	<u>9,842,089.00</u>	<u>8,942,646.51</u>	<u>367,593.87</u>	<u>531,848.62</u>	
Maintenance of Parks:						
Salaries and Wages	2,429,140.00	2,429,140.00	2,043,801.38		385,338.62	
Other Expenses	2,726,725.00	3,026,725.00	2,261,233.69	325,902.91	439,588.40	
	<u>5,155,865.00</u>	<u>5,455,865.00</u>	<u>4,305,035.07</u>	<u>325,902.91</u>	<u>824,927.02</u>	
Total - Recreation	<u>14,747,954.00</u>	<u>15,297,954.00</u>	<u>13,247,681.58</u>	<u>693,496.78</u>	<u>1,356,775.64</u>	
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	300,000.00	300,000.00	81,632.25	118,385.25	100,082.50	
National Association of County Officials:						
Other Expenses	31,183.00	31,183.00	27,947.00		3,236.00	
Special Employee Development Fund:						
Other Expenses	1,689,570.00	1,689,570.00	1,689,569.81		0.19	
Utility Expenses and Bulk Purchases:						
Utilities	19,345,500.00	18,845,500.00	14,389,698.84	645,641.05	3,810,160.11	
Landfill/Solid Waste Disposal Costs:						
Other Expenses	102,000.00	102,000.00	101,576.42		423.58	
School Board Elections (N.J.S.A. 19:60-12):						
Salaries and Wages	10,000.00	10,000.00	3,033.01		6,966.99	
Other Expenses	<u>240,000.00</u>	<u>240,000.00</u>	<u>239,565.33</u>	<u>84.98</u>	<u>349.69</u>	
Total - Unclassified	<u>21,718,253.00</u>	<u>21,218,253.00</u>	<u>16,532,922.66</u>	<u>764,111.28</u>	<u>3,921,219.06</u>	
Total Operations	<u>589,379,368.00</u>	<u>589,379,368.00</u>	<u>545,985,479.74</u>	<u>9,351,990.79</u>	<u>31,141,897.47</u>	<u>2,900,000.00</u>
STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES						
State and Federal Grants:						
Matching Grant Funds	185,000.00	185,000.00			185,000.00	
2015 Food Waste, Tie Clean-Up and Public Space Grant	12,500.00	12,500.00	12,500.00			
Alcoholism Services	815,833.00	815,833.00	815,833.00			
Alcoholism Services	1,322,962.00	1,322,962.00	1,322,962.00			
Area Plan	7,078,179.00	7,078,179.00	7,078,179.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #9

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES</u>						
State and Federal Grants:						
Body Armor Replacement:						
Corrections	\$ 57,499.00	\$ 57,499.00	\$ 57,499.00	\$	\$	\$
Prosecutor	12,118.00	12,118.00	12,118.00			
Cattle Exhibit Observation Area and Other Improvements TBZ	500,000.00	500,000.00	500,000.00			
Chancellor Avenue, Township of Irvington and City of Newark	139,133.00	139,133.00	139,133.00			
Child Advocacy Unit	334,750.00	334,750.00	334,750.00			
Children's Inter-Agency Coordination Council (CIACC)	439,700.00	439,700.00	439,700.00			
Clean Communities	84,495.00	84,495.00	84,495.00			
Community Service Block Grant	1,024,181.00	1,024,181.00	1,024,181.00			
COPS Hiring Program	1,875,000.00	1,875,000.00	1,875,000.00			
Cost of Baseball/Softball/Soccer - Weequahic/Vailsburg	3,450,000.00	3,450,000.00	3,450,000.00			
County Office of Victim Witness Advocacy	534,788.00	534,788.00	534,788.00			
CY 16 Sexual Assault Response Team/Forensic Nurse Exam	112,764.00	112,764.00	112,764.00			
CY 16 Comprehensive County Funding Allocation	1,565,806.00	1,565,806.00	1,565,806.00			
Domestic Violence Assessment Center Program Income	1,425.00	1,425.00	1,425.00			
Essex County Job Access/Reverse Commute (JARC)	50,000.00	50,000.00	50,000.00			
Essex County Annual Transportation Grant	5,217,500.00	5,217,500.00	5,217,500.00			
Essex County CEHA CORE Program	323,383.00	323,383.00	323,383.00			
Federal Transit Administration (FTA) Section 5310	153,540.00	153,540.00	153,540.00			
FFY 15 Urban Areas Security Initiative (UASI - Local Share)	357,500.00	357,500.00	357,500.00			
First Tee	3,000,000.00	3,000,000.00	3,000,000.00			
Four Intersection, SAF-16	2,807,596.00	2,807,596.00	2,807,596.00			
FY 16 Cooperative Marketing	21,250.00	21,250.00	21,250.00			
FY 16 Local Arts Program	124,836.00	124,836.00	124,836.00			
FY 17 Local Arts Program	124,836.00	124,836.00	124,836.00			
FY 2016 Drive Sober or Get Pulled Over	5,000.00	5,000.00	5,000.00			
FY 2016 General Operating Support (GOS) Grants	10,872.00	10,872.00	10,872.00			
FY 2017 Drive Sober or Get Pulled Over	5,000.00	5,000.00	5,000.00			
FY 2017 Subregional Transportation Planning Program	132,966.00	132,966.00	132,966.00			
FY 17 General Program Support	14,754.00	14,754.00	14,754.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #10

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES</u>						
State and Federal Grants:						
Pedestrian Safety Enforcement	\$ 13,712.00	\$ 13,712.00	\$ 13,712.00	\$	\$	\$
Housing Opportunities for People with Aids	346,539.00	346,539.00	346,539.00			
Human Services Advisory Council	68,859.00	68,859.00	68,859.00			
Implementing Mosquito ID and Control Act	27,325.00	27,325.00	27,325.00			
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00			
Intellectual Property Enforcement Program	400,000.00	400,000.00	400,000.00			
Job Access and Reverse Commute for Night Owl, Fairfield/West Essex and Route 10	644,542.00	644,542.00	644,542.00			
Juvenile Detention Alternatives Initiative - Innovation Funding	123,633.00	123,633.00	123,633.00			
Low Income Home Energy Assistance Program	53,555.00	53,555.00	53,555.00			
Law Enforcement Assistance Component	33,659.00	33,659.00	33,659.00			
Lyons Avenue, Township of Irvington, Essex County	109,043.00	109,043.00	109,043.00			
Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	310,163.00	310,163.00	310,163.00			
New Jersey Senior Citizen and Disabled Resident Transportation Program	1,218,620.00	1,218,620.00	1,218,620.00			
N.J. Share Program Income	2,150.00	2,150.00	2,150.00			
Pedestrian Safety Grant Program	23,500.00	23,500.00	23,500.00			
Personal Assistance Service Program	130,000.00	130,000.00	130,000.00			
Portable Generator/Refuel/Reception Center/Sign Intersection	197,368.00	197,368.00	197,368.00			
Rehabilitation of Mill Street Bridge Over Second River	394,752.00	394,752.00	394,752.00			
Replacement of Orton Road Over Pine Brook	1,000,000.00	1,000,000.00	1,000,000.00			
Respite Care Program	594,515.00	594,515.00	594,515.00			
Respite Care Program Income	26,598.00	26,598.00	26,598.00			
Right-to-Know	40,838.00	40,838.00	40,838.00			
Special Transportation Program Income	82,808.00	82,808.00	82,808.00			
Sea Turtle Recovery Center	300,000.00	300,000.00	300,000.00			
Seniors' Farmer Market Nutrition Program	4,250.00	4,250.00	4,250.00			
Shelter Plus Care (Almost III)	280,678.00	280,678.00	280,678.00			
Smart Prosecution Initiative	350,000.00	350,000.00	350,000.00			
SmartSTEPS	24,075.00	24,075.00	24,075.00			
Social Services for the Homeless	4,036,741.00	4,036,741.00	4,036,741.00			
Special Child Health Services Case Management	289,837.00	289,837.00	289,837.00			
Special Child Health Services - Early Intervention Services	1,517,013.00	1,517,013.00	1,517,013.00			
Standby Generator for Critical Facilities, Infra Program	330,000.00	330,000.00	330,000.00			
State Homeland Security Initiative (SHSP - Local Share)	454,110.00	454,110.00	454,110.00			
Supplemental Workforce Development Benefits (SmartSTEPS)	16,050.00	16,050.00	16,050.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #11

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>STATE AND FEDERAL PROGRAMS OFFSET BY REVENUES</u>						
State and Federal Grants:						
Supportive Assistance for Individuals and Families	\$ 656,607.00	\$ 656,607.00	\$ 656,607.00	\$	\$	\$
Tenant Resource Center	93,000.00	93,000.00	93,000.00			
Traffic Signal at the Intersection of Broad Street/Pitt Street	142,120.00	142,120.00	142,120.00			
Traffic Signal at the Intersection of East Northfield Avenue	83,333.00	83,333.00	83,333.00			
Universal Service Fund	33,160.00	33,160.00	33,160.00			
Watsessing Perimeter Fence Improvement Project	250,000.00	250,000.00	250,000.00			
West Side Parking Lot Extension	250,000.00	250,000.00	250,000.00			
Work First N.J. (WFNJ) TANF	11,790,011.00	11,790,011.00	11,790,011.00			
Work First N.J. (WFNJ) TANF	9,975,388.00	9,975,388.00	9,975,388.00			
Workforce Innovation Opportunity Act Youth	1,056,053.00	1,056,053.00	1,056,053.00			
Workforce Innovation and Opportunity - Adult and Dislocated	2,224,169.00	2,224,169.00	2,224,169.00			
Workforce Learning Link Program	104,000.00	104,000.00	104,000.00			
Total - State and Federal Programs Offset by Revenues	82,448,478.00	82,448,478.00	82,263,478.00		185,000.00	
Total Operations	671,827,846.00	671,827,846.00	628,248,957.74	9,351,990.79	31,326,897.47	
Contingent	83,928.00	83,928.00	51,001.57	2,555.00	30,371.43	
Total Operations Including Contingent	671,911,774.00	671,911,774.00	628,299,959.31	9,354,545.79	31,357,268.90	
Detail:						
Salaries and Wages	254,327,293.00	256,522,093.00	249,659,068.31		6,863,024.69	
Other Expenses	417,584,481.00	415,389,681.00	378,640,891.00	9,354,545.79	24,494,244.21	
<u>CAPITAL IMPROVEMENTS</u>						
Down Payments on Improvements		230,000.00	230,000.00			
Capital Improvement Fund	900,000.00	900,000.00	900,000.00			
	900,000.00	1,130,000.00	1,130,000.00			
<u>DEBT SERVICE</u>						
Payment of Bond Principal:						
County College Bonds	6,170,000.00	6,170,000.00	6,170,000.00			
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,580,000.00	1,580,000.00	1,580,000.00			
Vocational School Bonds	3,185,000.00	3,185,000.00	3,185,000.00			
Other Bonds	19,345,500.00	19,345,500.00	19,345,500.00			
Employees' Retirement System Refunding Bonds	4,550,000.00	4,550,000.00	4,550,000.00			
Payment of Bond Anticipation Notes	562,500.00	562,500.00	562,500.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #12

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>DEBT SERVICE</u>						
Interest on Bonds:						
County College Bonds	\$ 1,584,209.00	\$ 1,584,209.00	\$ 1,505,151.10	\$	\$	\$ 79,057.90
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	417,005.00	417,005.00	375,420.41			41,584.59
Vocational School Bonds	2,685,629.00	2,685,629.00	2,496,776.71			188,852.29
Other Bonds	7,894,746.00	7,894,746.00	7,684,280.21			210,465.79
Employees' Retirement System Refunding Bonds	3,588,648.00	3,588,648.00	3,588,647.50			0.50
Interest on Notes:						
Other Notes - State Aid County College Bonds	1,404,030.00	1,404,030.00	1,400,190.09			3,839.91
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	61,080.00	61,080.00	61,078.42			1.58
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	29,265,000.00	29,265,000.00	29,265,000.00			
Interest	23,584,791.00	23,584,791.00	23,382,328.90			202,462.10
	<u>105,878,138.00</u>	<u>105,878,138.00</u>	<u>105,151,873.34</u>			<u>726,264.66</u>
<u>DEFERRED CHARGES</u>						
Emergency Authorizations	380,000.00	380,000.00	380,000.00			
Prior Year's Bills	213,558.00	213,558.00	206,135.05	7,422.57		0.38
Unfunded Improvements Costs - Ordinance #12-00015 and #07-00017	528,113.00	528,113.00	528,112.34			0.66
	<u>1,121,671.00</u>	<u>1,121,671.00</u>	<u>1,114,247.39</u>	<u>7,422.57</u>		<u>1.04</u>
<u>STATUTORY EXPENDITURES</u>						
Police and Firemen's Retirement System of New Jersey	20,816,201.00	20,816,201.00	20,816,200.89		0.11	
Defined Contribution Retirement Program	35,000.00	35,000.00	33,420.88		1,579.12	
Essex County Employees' Retirement System	2,500,000.00	2,500,000.00	2,500,000.00			
Terminal Leave	300,000.00	300,000.00	181,241.96		118,758.04	
Vacation Credit Due Deceased Employees (R.S. 11:24-1.2)	10,000.00	10,000.00	-		10,000.00	
Unemployment Compensation Insurance	1,500,000.00	1,500,000.00	617,213.60	1,900.00	880,886.40	
	<u>53,644,459.00</u>	<u>53,644,459.00</u>	<u>51,990,639.41</u>	<u>1,900.00</u>	<u>1,651,919.59</u>	
Judgments	100,000.00	100,000.00			100,000.00	
	<u>\$ 833,556,042.00</u>	<u>\$ 833,786,042.00</u>	<u>\$ 787,686,719.45</u>	<u>\$ 9,363,868.36</u>	<u>\$ 33,109,188.49</u>	<u>\$ 3,626,265.70</u>
Reference	A-2	Sheet #13	Sheet #13	A	A	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #13

	<u>Ref.</u>	<u>Modified Budget</u>	<u>Paid or Charged</u>
Budget as Adopted		\$ 769,140,000.00	\$
Appropriated by (N.J.S.A. 40A:4-87)		64,416,042.00	
	A-2	833,556,042.00	
Emergency Authorization	A-12	230,000.00	
		833,786,042.00	
Cash Disbursed	A-4		701,039,577.11
Emergency Authorization	A-12		380,000.00
Interfunds Payable	A-16		4,158,112.34
Reserve for Federal and State Grants	A-19		82,109,030.00
	Sheet #12	<u>\$ 833,786,042.00</u>	<u>\$ 787,686,719.45</u>
<u>Analysis of Charges to Operations</u>			
Paid or Charged	Above		\$ 787,686,719.45
Reserved:			
Encumbered	Sheet #12	\$ 9,363,868.36	
Unencumbered	Sheet #12	33,109,188.49	
			<u>42,473,056.85</u>
	A-1		<u>\$ 830,159,776.30</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

B

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<u>Pension Trust Fund</u>			
Cash - Checking	B-1	\$ 2,335,968.38	\$ 2,601,347.27
Other Accounts Receivable	B-5	15,161.82	15,161.82
		<u>2,351,130.20</u>	<u>2,616,509.09</u>
<u>Other Trust Fund</u>			
Cash - Checking	B-1	39,426,817.94	36,588,807.72
Grants Receivable	B-3	10,166,738.92	11,219,702.70
Taxes Receivable	B-4	68,454.49	52,933.18
Other Accounts Receivable	B-5	113,454.04	149,348.96
		<u>49,775,465.39</u>	<u>48,010,792.56</u>
		<u>\$52,126,595.59</u>	<u>\$50,627,301.65</u>
 <u>LIABILITIES AND RESERVES</u>			
<u>Pension Trust Fund</u>			
Interfunds Payable	B-7	\$ 11,479.52	\$ 43.28
Reserve for Employees' Retirement System	B-14	2,339,650.68	2,616,465.81
		<u>2,351,130.20</u>	<u>2,616,509.09</u>
<u>Other Trust Fund</u>			
Interfunds Payable	B-7	111,095.62	20,500.38
Payroll Deductions Payable	B-8	4,459,239.35	3,870,182.93
Due to U.S. Department of Housing and Urban Development	B-9	43,243.49	17,352.99
Sales Tax Payable	B-10	376.64	
Bid Deposits	B-11	30,478.25	30,478.25
Security Deposits	B-12	22,000.00	22,000.00
Performance Bonds	B-13	2,043,626.13	1,666,300.69
Reserves for:			
Community Development Programs	B-15	12,488,080.30	13,408,293.93
State Unemployment Insurance Fund	B-16	2,640,607.55	2,266,953.08
Workers' Compensation Claims Fund	B-17	124,492.72	117,069.49
Dedicated Funds - Constitutional Offices	B-18	1,745,023.76	1,956,652.88
Law Enforcement Trust Funds	B-19	6,584,417.41	5,591,131.58
Federal Equitable Sharing Program	B-20	125,791.89	325,136.90
Parks, Recreational and Cultural Affairs Programs	B-21	1,258,543.42	791,891.17
Open Space Trust Fund	B-22	11,191,799.98	12,554,867.72
Other Trust Funds	B-23	6,906,648.88	5,371,980.57
		<u>49,775,465.39</u>	<u>48,010,792.56</u>
		<u>\$52,126,595.59</u>	<u>\$50,627,301.65</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

C

<u>ASSETS AND DEFERRED CHARGES</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2016</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Cash - Checking		\$ 9,340,810.42	\$ 20,532,503.01
Cash - Money Market		39,376,110.29	12,929,328.51
	C-2	48,716,920.71	33,461,831.52
Cash - Certificate of Deposit	C-4	18,500,000.00	
	C-5	67,216,920.71	33,461,831.52
Grants Receivable	C-7	8,712,313.11	12,920,945.00
Fees Receivable	C-8	448,210.00	516,983.00
Deferred Charges to Future Taxation:			
Funded	C-9	436,153,383.73	359,864,686.30
Unfunded	C-10	122,247,305.40	175,015,417.74
		<u>\$ 634,778,132.95</u>	<u>\$ 581,779,863.56</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds	C-20	\$ 287,855,000.00	\$ 238,985,000.00
Refunding Bonds	C-19	135,070,000.00	111,475,000.00
Bond Anticipation Notes	C-18	58,550,000.00	65,790,000.00
Loans Payable	C-17	13,228,383.73	9,404,686.30
Improvement Authorizations:			
Funded	C-11	48,256,100.30	15,662,039.37
Unfunded	C-11	68,659,581.20	116,518,626.61
Encumbered	C-11	13,079,461.64	17,608,668.26
Capital Improvement Fund	C-12	3,039.08	3,039.08
Interfunds Payable	C-14	8.56	
Reserve for Improvements	C-15	316,287.91	205,502.91
Capital Leasing Program:			
Appropriated:			
Encumbered	C-16	9,759.50	6,080.50
Unencumbered	C-16	76,741.36	106,861.83
Fund Balance	C-1	9,673,769.67	6,014,358.70
		<u>\$ 634,778,132.95</u>	<u>\$ 581,779,863.56</u>
 Bonds and Notes Authorized but Not Issued	 C-21	 \$ 63,697,305.40	 \$ 109,225,417.74

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

C-1

	<u>Ref.</u>		
Balance December 31, 2015	C		\$ 6,014,358.70
Increased by:			
Premium on:			
Sale of Bond Anticipation Notes	C-2	\$1,377,957.00	
Sale of General Obligation Bonds	C-2	<u>6,321,453.97</u>	
			<u>7,699,410.97</u>
			13,713,769.67
Decreased by:			
Appropriated to Finance Improvement			
Authorizations	C-11	1,090,000.00	
Anticipated as Current Fund Revenue	C-14	<u>2,950,000.00</u>	
			<u>4,040,000.00</u>
Balance December 31, 2016	C		<u>\$ 9,673,769.67</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

D

<u>ASSETS</u>	Balance <u>Dec. 31, 2016</u>	Balance <u>Dec. 31, 2015</u>
Land	\$ 1,261,923,000.00	\$ 1,238,173,300.00
Buildings	284,117,720.70	283,275,720.70
Vehicles and Other Equipment	<u>47,969,129.91</u>	<u>47,718,142.70</u>
	<u>\$ 1,594,009,850.61</u>	<u>\$ 1,569,167,163.40</u>
 <u>RESERVES</u>		
Investment in Capital Fixed Assets	<u>\$ 1,594,009,850.61</u>	<u>\$ 1,569,167,163.40</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ESSEX, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

The Single Audit Act of 1984, P.L. 98-502 pertains to reporting financial and compliance aspects of Federal funds received by the County, and whether such funds emanate directly from the Federal Government or as a "pass-through" from the State. The provisions of the law are also applicable to State Grant and State Aid Programs. The State requirements are delineated in the provision of New Jersey State Office of Management and Budget Circular Letter 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid". Due to the large volume of grants administered by the County, a separate report will be submitted for the Single Audit requirements for Federal and State Financial Assistance Programs.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Description of Funds

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting

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

Taxes and Other Revenue

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

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

Grant Revenue

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

Expenditures

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

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

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

Payroll expense is maintained on the cash basis.

The County's share of contributions for fringe benefits, such as retirement plans and accrued sick leave are maintained on the cash basis with certain exceptions.

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Encumbrances

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

Appropriation Reserves

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

Compensated Absences

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

Self-Insurance Contributions

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

Interfunds Receivable

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

Inventories of Supplies

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

Capital Fixed Assets

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Capital Fixed Assets (Continued)

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

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

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

Land and buildings are valued at assessed valuation.

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

D. Basic Financial Statements

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

E. Measurement Focus, Basis of Accounting and Basis of Presentation

Recent Accounting Pronouncements

In June 2015, the Government Accounting Standards Board issued GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68 and Amendments to Certain Provisions of GASB Statements 67 and 68. This Statement is effective for periods beginning after June 15, 2015 - except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68, which are effective for financial statements for periods beginning after June 15, 2016. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In June 2015, the Government Accounting Standards Board issued GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans. This Statement applies to OPEB plans and basically parallels GASB Statement 67 and replaces GASB Statement 43 and is effective for periods beginning after June 15, 2016. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In June 2015, the Government Accounting Standards Board issued GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This Statement applies to government employers who provided OPEB plans to their employees and basically parallels GASB Statement 68 and replaces GASB Statement 45. The Statement is effective for periods beginning after June 15, 2017. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Recent Accounting Pronouncements (Continued)

In June 2015, the Government Accounting Standards Board issued GASB Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments, which reduces the GAAP hierarchy to two categories of authoritative GAAP from the four categories under GASB Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The first category of authoritative GAAP consists of GASB Statements of Governmental Accounting Standards. The second category comprises GASB Technical Bulletins and Implementation Guides, as well as guidance from the American Institute of Certified Public Accountants that is cleared by the GASB. This Statement is effective for periods beginning after June 15, 2015. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In August 2015, the Government Accounting Standards Board issued GASB Statement No. 77, Tax Abatement Disclosures, which improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial statement users. As a result, users will be better equipped to understand (1) how tax abatements affect a government's future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government's financial position and economic condition. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In December 2015, the Government Accounting Standards Board issued GASB Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, Accounting and Financial Reporting for Pensions. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. This Statement is effective for reporting periods beginning after December 15, 2015. The County is currently reviewing what effects, if any, this Statement might have on future financial statements.

In December 2015, the Government Accounting Standards Board issued GASB Statement No. 79, Certain External Investment Pools and Pool Participants. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it established criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. This Statement is effective for periods beginning after June 15, 2015, and for certain provisions, periods beginning after December 15, 2015. The County is currently reviewing what effects, if any, this Statement might have on future financial statements.

In January 2016, the Government Accounting Standards Board issued GASB Statement No. 80, Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, The Financial Reporting Entity, as amended and is effective for reporting periods beginning after June 15, 2016. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In March 2016, the Government Accounting Standards Board issued GASB Statement No. 81, Irrevocable Split-Interest Agreements. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement and is effective for reporting periods beginning after December 15, 2016. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Recent Accounting Pronouncements (Continued)

In March 2016, the Government Accounting Standards Board issued GASB Statement No. 82, Pension Issues - An Amendment of GASB Statements No. 67, No. 68 and No. 73. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pensions*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements and is effective for reporting periods beginning after June 15, 2017. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In November 2016, the Government Accounting Standards Board issued GASB Statement No. 83, Certain Asset Retirement Obligations. This Statement addresses accounting and financial reporting for certain asset retirement obligations (ARO's). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement and is effective for reporting periods beginning after June 15, 2017. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

A. Cash and Cash Equivalents

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey, which are insured by the Federal 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, 2016, the County had funds invested and on deposit in checking, statement savings and Certificates of Deposit.

The carrying amount of the County's cash and cash equivalents and investments as of December 31, 2016 was \$255,128,532.31. 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:

<u>Year</u>	<u>Net Valuation on which County Taxes are Apportioned</u>	<u>County Tax Rate</u>	<u>County Open Space Tax Rate</u>
2016	\$83,791,332,909.00	\$ 0.5070	\$ 0.0151
2015	82,719,626,090.00	0.5069	0.0153
2014	81,774,378,147.00	0.5078	0.0154
2013	84,691,466,370.00	0.4782	0.0153
2012	88,368,834,408.00	0.4506	0.0153

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:

<u>Year</u>	<u>Real Property Tax</u>	<u>Added and Omitted Taxes Under Chapter 397, P.L. 1941</u>	<u>Total Tax Levy</u>	<u>Cash Collections</u>
2016	\$ 421,101,008.40	\$ 2,324,056.79	\$ 423,425,065.19	\$ 422,911,418.16
2015	413,249,002.01	1,757,084.83	415,006,086.84	414,913,968.14
2014	405,146,000.14	1,661,699.49	406,807,699.63	407,681,136.22
2013	398,569,300.10	2,535,136.08	401,104,436.18	399,468,031.97
2012	391,714,305.34	912,291.90	392,626,597.24	393,257,745.40

Cash collections include taxes unpaid in prior years.

4. **FUND BALANCE APPROPRIATED**

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2016	\$ 96,808,696.18	\$ 20,000,000.00
2015	77,410,559.63	12,000,000.00
2014	63,696,613.94	11,300,000.00
2013	47,957,037.03	4,000,000.00
2012	37,449,432.60	4,000,000.00

5. **NEW JERSEY STATE PENSION PLANS**

Description of Systems

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

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

5. NEW JERSEY STATE PENSION PLANS (Continued)

Description of Systems (Continued)

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

	PERS		
	<u>2016</u>	<u>2015</u>	<u>2014</u>
Covered Employee Payroll	\$ 144,824,516	\$ 142,685,019	\$ 137,088,729
Total Payroll	275,188,446	277,419,554	262,378,329
Actuarial Contribution			
Requirements	18,643,247	17,072,604	16,212,782
Total Contributions	29,197,779	27,484,409	26,044,995
Employer Share	18,643,247	17,072,604	16,212,782
% of Covered Payroll	12.87%	11.97%	11.83%
Employee's Share	10,554,532	10,411,805	9,832,213
% of Covered Payroll	7.29%	7.30%	7.17%

	PFRS		
	<u>2016</u>	<u>2015</u>	<u>2014</u>
Covered Employee Payroll	\$ 86,976,780	\$ 83,392,568	\$ 81,041,556
Total Payroll	275,188,446	277,419,554	262,378,329
Actuarial Contribution			
Requirements	21,270,807	20,481,641	20,318,969
Total Contributions	29,968,485	29,165,573	28,712,358
Employer Share	21,270,807	20,481,641	20,318,969
% of Covered Payroll	24.46%	24.56%	25.07%
Employee's Share	8,697,678	8,683,932	8,393,389
% of Covered Payroll	10.00%	10.41%	10.36%

Assumptions

The total PERS and PFRS pension liability for June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015 using an actuarial experience study for the period July 1, 2011 to June 30, 2014. The pension liability was rolled forward to June 30, 2016. The actuarial valuation used an inflation rate of 3.08%, projected salary increases through 2026 of 1.65% to 4.15% for PERS and 2.10% to 8.98% for PFRS based on age and thereafter 2.65% to 5.15% for PERS and 3.10% to 9.98% for PFRS based on age and an investment rate of return of 7.65%.

The discount rate used to measure the total pension liability was 3.98% for PERS and 5.55% for PFRS as of June 30, 2016. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2034 for PERS and 2050 for PFRS. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034 for PERS and 2050 for PFRS and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability. More information on mortality rates and other assumptions, and investment policies, can be found at www.state.nj.us/treasury/pensions/annrpts.shtml.

5. NEW JERSEY STATE PENSION PLANS (Continued)

Public Employees' Retirement System:

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

Significant Legislation

P.L. 2011, c. 78, effective June 28, 2011, made various changes to the manner in which PERS operates and to the benefit provisions of that system. Provisions impacting employee pension and health benefits include:

- New members of PERS hired on or after June 28, 2011 (Tier 5 members), will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of $\frac{1}{4}$ to 1 percent for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the PERS is increased from age 62 to 65 for Tier 5 members.
- Active member contribution rates will increase. PERS active member rates increase from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years. For Fiscal Year 2013, the member contribution rates increased in July 2013. The phase-in of the additional incremental member contributions for PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.

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

The following presents the County's proportionate share of the PERS net pension liability calculated using the discount rate of 3.98% and 4.90% as of June 30, 2016 and 2015, respectively, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the assumed rate.

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

	At 1% Decrease (2.98%)	At Current Discount Rate (3.98%)	At 1% Increase) (4.98%)
2016	<u>\$ 761,614,025</u>	<u>\$ 621,531,269</u>	<u>\$ 505,880,808</u>
	At 1% Decrease (3.90%)	At Current Discount Rate (4.90%)	At 1% Increase) (5.90%)
2015	<u>\$ 554,042,052</u>	<u>\$ 445,773,608</u>	<u>\$ 355,002,127</u>

5. NEW JERSEY STATE PENSION PLANS (Continued)

Police and Firemen's Retirement System:

The Police and Firemen's Retirement System (PFRS) was established in July, 1944 under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full time county and municipal police and firemen and State firemen appointed after June 30, 1944. Membership is mandatory for such employees. Members may opt for Service Retirement if over age 55 or Special Retirement at any age if they have a minimum of 25 years of service or 20 years of service if enrolled in the PFRS as of January 18, 2000. Retirement benefits vary depending on age and years of service.

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

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

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

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

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

The following presents the County's proportionate share of the PFRS net pension liability calculated using the discount rate of 5.55% and 5.79% as of June 30, 2016 and 2015, respectively, as well as what the PFRS net pension liability would be if it were calculated using a discount rate of one percentage point lower or one percentage point higher than the assumed rate.

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

	At 1% Decrease (4.55%)	At Current Discount Rate (5.55%)	At 1% Increase) (6.55%)
2016	<u>\$ 560,308,883</u>	<u>\$ 434,541,098</u>	<u>\$ 331,985,034</u>
	At 1% Decrease (4.79%)	At Current Discount Rate (5.79%)	At 1% Increase) (6.79%)
2015	<u>\$ 631,849,011</u>	<u>\$ 419,699,071</u>	<u>\$ 354,881,606</u>

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

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

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

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer allocations are applied to amounts presented in the schedules of pension amount by employer. The allocation percentages for each group as of June 30, 2016 and 2015 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal years ended June 30, 2016 and 2015, respectively.

Following is the total of the County's portion of the PERS and PFRS net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and the pension expense and expenditures for the fiscal year ended June 30, 2016:

	<u>PERS</u>	<u>PFRS</u>
Net Pension Liabilities	\$ 621,531,251	\$ 498,352,256
Deferred Outflow of Resources	184,778,375	114,193,283
Deferred Inflow of Resources	7,356,237	14,704,347
Pension Expense	61,915,306	52,356,630
Contributions Made After Measurement Date	18,643,247	21,270,807

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collected deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The employer allocation percentages presented in the PERS schedule of employer allocations and applied to amounts presented in the PERS schedule of pension amounts by employer are based on the ratio of the contributions as an individual employer to total contributions to the PERS and PFRS during the years ended June 30, 2016 and 2015. The County's proportionate share of the collective net pension liability as of June 30, 2016 and 2015 was 2.10% and 1.99% for PERS and 2.61% and 2.52% for PFRS, respectively.

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

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

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

At June 30, 2016, the amount determined as the County's proportionate share of the PERS net pension liability was \$621,531,251. For the year ended June 30, 2016, the County would have recognized PERS pension expense of \$61,915,306. At June 30, 2016, deferred outflows of resources and deferred inflows of resources related to the PERS pension are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 11,558,612	\$
Change of Assumptions	128,748,064	
Net Difference Between Projected and Actual Investment Earnings	23,699,574	
Net Change in Proportions	20,772,125	7,356,237
Total Contributions and Proportionate Share of Contributions After the Measurement Date	<u>18,643,247</u>	
	<u>\$ 203,421,622</u>	<u>\$ 7,356,237</u>

At June 30, 2016, the amount determined as the County's proportionate share of the PFRS net pension liability was \$498,352,256. For the year ended June 30, 2016, the County would have recognized PFRS pension expense of \$52,356,630. At June 30, 2016, deferred outflows of resources and deferred inflows of resources related to the PFRS pension are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$	\$ 3,266,772
Change of Assumptions	69,025,883	
Net Difference Between Projected and Actual Investment Earnings	34,918,539	
Net Change in Proportions	10,248,861	11,437,575
Total Contributions and Proportionate Share of Contributions After the Measurement Date	<u>21,270,807</u>	
	<u>\$ 135,464,090</u>	<u>\$ 14,704,347</u>

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

Long-Term Expected Rate of Return

The long-term expected rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex U.S.	5.00%	-0.25%
REIT	5.25%	5.63%

Contributions Required and Made

Contributions made by employees for PERS and PFRS are currently 7.20% as of July 1, 2016 and 10.0% of their base wages, respectively. Employer contributions are actuarially determined on an annual basis by the Division of Pensions. Contributions to the plan for the past three (3) years are as follows:

<u>Year</u>	<u>PERS</u>		<u>PFRS</u>	
	<u>County</u>	<u>Employees</u>	<u>County</u>	<u>Employees</u>
2016	\$ 11,583,257.66	\$ 10,554,532.10	\$ 20,816,200.89	\$ 8,697,678.00
2015	11,816,386.99	10,411,805.29	24,334,461.62	8,683,932.40
2014	10,398,026.81	9,832,213.33	19,374,452.29	8,393,388.63

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

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

6. 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:

<u>Year</u>	<u>Amount</u>
2016	\$ 6,764.67
2015	4,548.72
2014	4,104.30

Other Matters

Annuity Contract:

In the year 1986, the County issued pension refunding bonds in the sum of \$48 million to purchase a group annuity from the Metropolitan Life Insurance Company to fund the pension obligations of approximately 1,000 employees who retired prior to January 1, 1985. During 2016, the sum of \$373,548.64 was collected from this source.

7. DEFINED CONTRIBUTION RETIREMENT PROGRAM

Description of System

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

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

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

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

7. DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)

Description of System (Continued)

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

- All elected officials taking office on or after July 1, 2007, except that a person who is reelected to an elected office held prior to that date without a break in service may remain in the Public Employees' Retirement System (PERS).
- A Governor appointee with the advice and consent of the Legislature or who serves at the pleasure of the Governor only during that Governor's term of office.
- Employees enrolled in the PERS on or after July 1, 2007 or employees enrolled in the PERS after May 21, 2010 who earn salary in excess of established "maximum compensation" limits.
- Employees otherwise eligible to enroll in the PERS on or after November 2, 2008 who do not earn the minimum salary for PERS Tier 3, but who earn salary of at least \$5,000.00.
- Employees otherwise eligible to enroll in the PERS after May 21, 2010, who do not work the minimum number of hours per week required for PERS Tier 4 or Tier 5 enrollment (32 hours per week) but who earn salary of at least \$5,000.00 annually.

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

Contributions Required and Made

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

During the year 2016 there were nineteen (19) officials enrolled in the DCRP. Contributions to the plan for the past three (3) years are as follows:

<u>Year</u>	<u>County</u>	<u>Employees</u>
2016	\$ 33,420.88	\$ 61,369.69
2015	31,497.59	41,288.48
2014	9,915.36	18,178.18

8. COUNTY DEBT

The Local Bond Law governs the issuance of bonds and notes to finance general capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Pursuant to N.J.S.A. 40A:2-8.1, bond anticipation notes, which are issued to temporarily finance capital projects, cannot be renewed past the third anniversary unless an amount equal to at least the first legal requirement is paid prior to each anniversary and must be paid off within ten years and five months or retired by the issuance of bonds.

8. **COUNTY DEBT (Continued)**

Summary of County Debt (Excluding Current Debt)

	<u>Year 2016</u>	<u>Year 2015</u>	<u>Year 2014</u>
Issued:			
Bonds and Notes	\$ 346,405,000.00	\$ 304,775,000.00	\$ 246,905,000.00
Refunding Bonds	135,070,000.00	111,475,000.00	124,730,000.00
Loans Payable	13,228,383.73	9,404,686.30	6,915,086.39
Authorized but Not Issued:			
Bonds and Notes:			
General	63,697,305.40	109,225,417.74	25,268,952.14
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding (40:37A-80)	429,695,000.00	468,345,000.00	494,035,000.00
Bonds, Bond Anticipation Notes and Loans Issued	7,365,000.00	7,940,000.00	8,500,000.00
Essex County Utilities Authority:			
Bonds Issued	44,820,000.00	51,385,000.00	57,475,000.00
Notes Issued	4,500,000.00	5,625,000.00	5,625,000.00
	<u>\$ 1,044,780,689.13</u>	<u>\$ 1,068,175,104.04</u>	<u>\$ 969,454,038.53</u>

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 0.498%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 1,044,780,689.13</u>	<u>\$ 631,115,000.00</u>	<u>\$ 413,665,689.13</u>

8. **COUNTY DEBT (Continued)**

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

Deductions

Deductions:

Lease Revenue and Lease Revenue Refunding Bonds and Bond Anticipation Notes Issued by the Essex County Improvement Authority	\$ 429,695,000.00
Bonds and Loans Issued and Authorized but Not Issued by the Essex County Improvement Authority	7,365,000.00
Capital Projects for the County College - Chapter 12 State Aid	11,270,000.00
Pension Refunding Bonds	52,585,000.00
Other Refunding Bonds	76,065,000.00
Bonds and Notes Issued by Essex County Utilities Authority	49,320,000.00
Other Deductions: Open Space Trust	<u>4,815,000.00</u>
	<u><u>\$ 631,115,000.00</u></u>

Net Debt, \$413,665,689.13 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$83,148,148,748.33 equals 0.498%.

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

Borrowing Power - 2% of Equalized Valuation Basis	\$ 1,662,962,975.69
Net Debt	<u>413,665,689.13</u>
Remaining Borrowing Power	<u><u>\$ 1,249,297,286.56</u></u>

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

8. COUNTY DEBT (Continued)

As of December 31, 2016, the County's long-term debt is as follows:

General Obligation Bonds

\$60,250,000, 2010A Bonds due in annual installments of \$4,070,000 to \$5,190,000 through August 2020, interest at 5.00%.	\$ 17,880,000.00
\$37,550,000, 2010E Bonds due in annual installments of \$3,380,000 to \$18,100,000 through August 2025, interest at 5.90% to 6.15%.	37,550,000.00
\$20,400,000, 2014 Bonds due in annual installments of \$1,095,000 to \$2,150,000 through September 2029, interest at 1.50% to 3.00%.	18,240,000.00
\$23,560,000, 2015A Bonds due in annual installments of \$1,710,000 to \$2,600,000 through September 2027, interest at 3.00% to 5.00%.	21,950,000.00
\$24,520,000, 2016A Bonds due in annual installments of \$1,005,000 to \$1,740,000 through September 2035, interest at 2.125% to 5.00%.	24,520,000.00
	<u>\$ 120,140,000.00</u>

County College and Vocational School Bonds

\$4,000,000, 2004 Bonds due in annual installments of \$320,000 to \$350,000 through October 2019, interest at 3.750% to 4.00%.	\$ 1,005,000.00
\$10,732,320, 2007 Vocational School Bonds due in an annual installment of \$1,065,000 through December 2017, interest at 4.00%.	1,065,000.00
\$9,000,000, 2008A County College Bonds due in an annual installment of \$615,000 to \$645,000 through March 2018, interest at 5.00%	1,260,000.00
\$9,000,000, 2008B County College Bonds due in annual installments of \$615,000 to \$645,000 through March 2018, interest at 5.00%.	1,260,000.00
\$3,200,000, 2010 Vocational School Bonds due in annual installments of \$200,000 to \$220,000 through August 2020, interest at 5.00%.	845,000.00
\$15,576,500, 2010C County Bonds due in annual installments of \$875,000 to \$1,590,000 through August 2020, interest at 5.00%.	5,495,000.00
\$1,176,500, 2010D County College Bonds due in annual installments of \$75,000 to \$80,000 through August 2020, interest at 5.00%.	310,000.00

8. COUNTY DEBT (Continued)

County College and Vocational School Bonds

\$8,600,000, 2010F County College Bonds due in annual installments of \$510,000 to \$5,135,000 through August 2025, interest at 5.90% to 6.15%.	\$ 8,600,000.00
\$1,250,000, 2012A County College Bonds due in annual installments of \$125,000 through September 2022, interest at 2.00% to 4.00%.	750,000.00
\$1,250,000, 2012B County College Bonds due in annual installments of \$125,000 through September 2022, interest at 2.00% to 4.00%.	750,000.00
\$4,000,000, 2013A County Vocational School Bonds due in annual installments of \$230,000 to \$345,000 through September 2028, interest at 3.00% to 4.00%.	3,345,000.00
\$750,000, 2013B County College Bonds due in annual installments of \$75,000 through September 2023, interest at 3.00% to 3.25%.	525,000.00
\$750,000, 2013C County College Bonds due in annual installments of \$75,000 through September 2023, interest at 3.00% to 3.25%.	525,000.00
\$2,100,000, 2014B Vocational School Bonds due in annual installments of \$115,000 to \$220,000 through September 2029, interest at 1.50% to 3.00%.	1,880,000.00
\$2,500,000, 2014C County College Bonds due in annual installments of \$250,000 through September 2024, interest at 1.50% to 3.00%.	2,000,000.00
\$2,500,000, 2014D County College Bonds due in annual installments of \$250,000 through September 2024, interest at 1.50% to 3.00%.	2,000,000.00
\$55,000,000, 2015B Vocational School Bonds due in annual installments of \$1,400,000 to \$2,550,000 through September 2045, interest at 3.00% to 5.00%.	53,600,000.00
\$80,000,000, 2016B Vocational School Bonds due in annual installments of \$1,750,000 to \$3,450,000 through September 2046, interest at 2.125% to 5.00%.	80,000,000.00
\$1,250,000, 2016C County College Bonds due in annual installments of \$125,000 through September 2026, interest at 5.00%.	1,250,000.00
\$1,250,000, 2016D County College Bonds due in annual installments of \$125,000 through September 2026, interest at 5.00%.	1,250,000.00
	<u>\$ 167,715,000.00</u>

8. COUNTY DEBT (Continued)

Refunding Bonds

\$42,540,000, 1989A Bonds due in an annual installment of \$3,500,000 in August 2019, interest at 15.25% (noncallable).	\$ 3,500,000.00
\$54,665,000, 2003 Bonds due in annual installments of \$1,095,000 to \$6,625,000 through April 2033, interest at 4.75% to 4.95%. The Bonds are not subject to optional redemption.	52,585,000.00
\$32,635,000, 2008C Bonds due in an annual installment of \$3,880,000 through December 2017, interest at 6.00%.	3,880,000.00
\$10,495,000, 2011B Bonds due in an annual installment of \$45,000 through June 2017, interest at 4.00%.	45,000.00
\$980,000, 2011C Bonds due in an annual installment of \$160,000 through June 2017, interest at 4.00%.	160,000.00
\$20,395,000, 2013A Bonds due in annual installments of \$4,995,000 to \$5,400,000 through October 2019, interest at 4.00% to 5.00%.	15,595,000.00
\$2,640,000, 2013B County College Bonds due in an annual installment of \$1,345,000 through October 2017, interest at 4.00%.	1,345,000.00
\$1,015,000, 2013C County College Vocational School Bonds due in annual installments of \$200,000 to \$210,000 through October 2020, interest at 2.00%.	820,000.00
\$16,200,000, 2014 Bonds due in annual installments of \$2,110,000 to \$2,625,000 through May 2022, interest at 4.00%.	14,170,000.00
\$23,920,000, 2016A Bonds due in annual installments of \$45,000 to \$15,355,000 through March 2025, interest at 4.00% to 5.00%.	23,920,000.00
\$6,900,000, 2016B Bonds due in annual installments of \$240,000 to \$1,370,000 through March 2025, interest at 2.00% to 5.00%.	6,900,000.00
\$8,140,000, 2016C Bonds due in annual installments of \$55,000 to \$3,310,000 through March 2025, interest at 3.00% to 5.00%.	8,140,000.00
\$4,010,000, 2016D Bonds due in annual installments of \$5,000 to \$840,000 through March 2025, interest at 2.00% to 4.00%.	4,010,000.00
	<u>\$ 135,070,000.00</u>

8. COUNTY DEBT (Continued)

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

Year	General Serial Bonds		Refunding Bonds		ECIA Loan Program		Total
	Principal	Interest	Principal	Interest	Principal	Interest (1)	
2017	\$ 17,390,000.00	\$ 13,868,285.56	\$ 13,835,000.00	\$ 6,602,016.25	\$ 1,803,000.00	\$ 279,000.00	\$ 53,577,301.81
2018	19,635,000.00	13,048,321.30	10,125,000.00	5,945,422.50	1,803,000.00	279,000.00	50,835,743.80
2019	15,020,000.00	11,905,605.04	15,505,000.00	5,508,353.75	1,803,000.00	232,000.00	49,973,958.79
2020	14,580,000.00	11,222,255.04	7,080,000.00	4,421,953.75	1,505,000.00	185,000.00	38,994,208.79
2021	8,920,000.00	8,994,105.04	12,880,000.00	3,967,897.50	1,505,000.00	185,000.00	36,452,002.54
2022	9,130,000.00	8,619,755.04	12,370,000.00	3,394,747.50	1,505,000.00	185,000.00	35,204,502.54
2023	12,985,000.00	8,235,992.52	21,485,000.00	2,593,310.00	1,505,000.00	160,000.00	46,964,302.52
2024	30,380,000.00	7,631,607.52	2,505,000.00	2,002,175.00	635,000.00	135,000.00	43,288,782.52
2025	29,970,000.00	5,959,770.02	2,875,000.00	1,872,042.50	635,000.00	67,500.00	41,379,312.52
2026	9,165,000.00	4,254,437.52	2,795,000.00	1,733,118.75			17,947,556.27
2027	9,185,000.00	3,838,962.52	3,215,000.00	1,584,371.25			17,823,333.77
2028	7,255,000.00	3,524,912.52	3,670,000.00	1,413,967.50			15,863,880.02
2029	7,150,000.00	3,303,812.52	4,165,000.00	1,220,051.25			15,838,863.77
2030	5,610,000.00	3,122,300.00	4,710,000.00	1,000,395.00			14,442,695.00
2031	5,825,000.00	3,183,400.00	5,295,000.00	752,771.25			15,056,171.25
2032	6,040,000.00	2,840,287.50	5,935,000.00	474,828.75			15,290,116.25
2033	6,275,000.00	2,618,587.50	6,625,000.00	163,968.75			15,682,556.25
2034	6,520,000.00	2,423,362.50					8,943,362.50
2035	6,765,000.00	2,220,525.00					8,985,525.00
2036	5,220,000.00	2,019,525.00					7,239,525.00
2037	5,425,000.00	1,852,600.00					7,277,600.00
2038	5,630,000.00	1,668,400.00					7,298,400.00
2039	5,740,000.00	1,477,200.00					7,217,200.00
2040	5,740,000.00	1,281,600.00					7,021,600.00
2041	5,740,000.00	1,086,000.00					6,826,000.00
2042	5,740,000.00	658,200.00					6,398,200.00
2043	5,790,000.00	694,800.00					6,484,800.00
2044	5,790,000.00	497,700.00					6,287,700.00
2045	5,790,000.00	300,600.00					6,090,600.00
2046	3,450,000.00	103,500.00					3,553,500.00
	<u>\$ 287,855,000.00</u>	<u>\$ 132,456,409.66</u>	<u>\$ 135,070,000.00</u>	<u>\$ 44,651,391.25</u>	<u>\$12,499,000.00</u>	<u>\$ 1,707,500.00</u>	<u>\$ 614,239,300.91</u>

Notes:

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

8. **COUNTY DEBT (Continued)**

New Jersey Department of Environmental Protection

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

The following are schedules of annual principal and interest payments for the restoration of the Verona Lake and Diamond Mill Dams as of December 31, 2016:

Loan 1:

Verona Lake Dam Restoration

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
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
	<u>\$ 382,829.59</u>	<u>\$ 340,482.34</u>	<u>\$ 42,347.25</u>

8. **COUNTY DEBT (Continued)**

New Jersey Department of Environmental Protection (Continued)

Loan 2:

Diamond Mill Dam Restoration

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2017	\$ 27,788.90	\$ 20,110.93	\$ 7,677.97
2018	27,788.90	20,515.16	7,273.74
2019	27,788.90	20,927.51	6,861.39
2020	27,788.90	21,348.15	6,440.75
2021	27,788.90	21,777.25	6,011.65
2022	27,788.90	22,214.98	5,573.92
2023	27,788.90	22,661.50	5,127.40
2024	27,788.90	23,116.99	4,671.91
2025	27,788.90	23,581.64	4,207.26
2026	27,788.90	24,055.64	3,733.26
2027	27,788.90	24,539.15	3,249.75
2028	27,788.90	25,032.39	2,756.51
2029	27,788.90	25,535.54	2,253.36
2030	27,788.90	26,048.80	1,740.10
2031	27,788.90	26,572.38	1,216.52
2032	27,788.90	27,106.49	682.41
2033	13,894.46	13,756.89	137.57
	<u>\$ 458,516.86</u>	<u>\$ 388,901.39</u>	<u>\$ 69,615.47</u>

Essex County Improvement Authority Pooled Governmental Loan Program

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

The following loan agreements were reclassified from General Serial Bonds:

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

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

8. COUNTY DEBT (Continued)

Essex County Improvement Authority Pooled Governmental Loan Program

The following are schedules of annual principal and interest payments for 1986 Pooled Governmental Loan Program as of December 31, 2016:

<u>Description</u>	<u>Date of Loan</u>	<u>Amount of Original Loan</u>	<u>Maturities of Loans Outstanding Dec. 31, 2016</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2016</u>
			<u>Date</u>	<u>Amount</u>		
Essex County Improvement Authority - General Improvements	06-03-10	\$ 4,275,000.00	07-01-2017	\$ 285,000.00	*	\$
			07-01-2018	285,000.00	*	
			07-01-2019	285,000.00	*	
			07-01-2020	285,000.00	*	
			07-01-2021	285,000.00	*	
			07-01-2022	285,000.00	*	
			07-01-2023	285,000.00	*	
			07-01-2024	285,000.00	*	
			07-01-2025	285,000.00	*	
						2,565,000.00
Essex County Improvement Authority - General Improvements	06-20-14	2,665,000.00	06-01-2017	533,000.00	*	
			06-01-2018	533,000.00	*	
			06-01-2019	533,000.00	*	
						1,599,000.00
Essex County Improvement Authority - General Improvements	06-24-15	3,500,000.00	06-01-2017/2025	350,000.00	10.00% (1)	3,150,000.00
Essex County Improvement Authority - General Improvements	12-15-16	5,185,000.00	06-01-2017	435,000.00	10.00% (1)	
			06-01-2018	635,000.00	10.00% (1)	
			06-01-2018	635,000.00	10.00% (1)	
			06-01-2020	870,000.00	10.00% (1)	
			06-01-2021	870,000.00	10.00% (1)	
			06-01-2022	870,000.00	10.00% (1)	
			06-01-2023	870,000.00	10.00% (1)	
						5,185,000.00
						<u>\$ 12,499,000.00</u>

(1) Estimated Interest Rate

* Variable Interest Rate

8. COUNTY DEBT (Continued)

Lease Revenue Bonds

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

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Amount Outstanding Dec. 31, 2016</u>
Parking Facility Revenue Refunding Bonds, Series 1998	8-01-98	10-01-22	\$ 7,040,000.00	\$ 3,610,000.00
General Obligation Lease Revenue Bonds, (Social Services Facilities Project) (Noncallable)	9-01-98	9-01-27	5,000,000.00	2,895,000.00
General Obligation Guaranteed Revenue Bonds, Series 1998A (New Jersey Performing Arts Center)	12-01-98	10-01-18	5,000,000.00	740,000.00
General Obligation Lease Revenue Bonds, Series 1998B (Riverbank Park Project) First Optional Call Date 9-01-08	12-01-98	9-01-18	4,500,000.00	900,000.00
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-30	188,565,000.00	93,240,000.00
Project Consolidation Revenue Bonds, Series 2006	9-16-05	12-15-24	41,865,000.00	22,865,000.00
Project Consolidation Revenue Bonds, 2005	8-24-05	12-15-27	11,515,000.00	7,235,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-29	14,420,000.00	2,465,000.00
Project Consolidation Revenue Bonds, Series 2007	3-15-07	12-15-23	235,845,000.00	222,855,000.00
General Obligation Lease Revenue Refunding Bonds	10-10-12	10-01-17	10,510,000.00	3,605,000.00
Project Consolidation Revenue Bonds, Series 2013	12-18-13	12-15-20	52,540,000.00	26,170,000.00
Project Consolidation Revenue Bonds, Series 2014	10-01-14	10-01-22	58,255,000.00	43,115,000.00
			<u>\$ 635,055,000.00</u>	<u>\$ 429,695,000.00</u>

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.

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2017	\$ 57,929,722.56	\$ 35,875,000.00	\$ 22,054,722.56
2018	59,778,667.56	39,355,000.00	20,423,667.56
2019	60,166,555.06	41,660,000.00	18,506,555.06
2020	70,007,792.56	53,625,000.00	16,382,792.56
2021	71,169,198.80	57,555,000.00	13,614,198.80
2022	72,077,580.04	61,445,000.00	10,632,580.04
2023	57,627,683.02	50,180,000.00	7,447,683.02
2024	22,365,945.02	17,485,000.00	4,880,945.02
2025	17,004,990.02	13,060,000.00	3,944,990.02
2026	15,922,352.50	12,680,000.00	3,242,352.50
2027	15,505,055.00	12,945,000.00	2,560,055.00
2028	12,540,650.00	10,680,000.00	1,860,650.00
2029	12,538,250.00	11,265,000.00	1,273,250.00
2030	12,538,675.00	11,885,000.00	653,675.00
	<u>\$ 557,173,117.14</u>	<u>\$ 429,695,000.00</u>	<u>\$ 127,478,117.14</u>

Bond Anticipation Notes

Outstanding Bond Anticipation Notes are summarized as follows:

	<u>Interest Rate</u>	<u>Amount</u>
General Capital	3.00%	<u>\$ 58,550,000.00</u>

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

<u>Original Notes Issued</u>	<u>Installments Due</u>	<u>Funding Required as of May 1</u>
2014	2017 - 2024	2025
2015	2018 - 2025	2026
2016	2019 - 2026	2027

Bonds and Notes Authorized but Not Issued

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

	<u>Balance Dec. 31, 2016</u>	<u>Balance Dec. 31, 2015</u>
General Capital Fund	<u>\$ 63,697,305.40</u>	<u>\$ 109,225,417.74</u>

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:

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Annual Installment Amounts</u>	<u>Interest Rates</u>	<u>Amount Outstanding Dec. 31, 2016</u>
Airport Revenue and Refunding Bonds, Series 2007	9-26-07	11-01-32	\$ 8,590,000.00	\$340,000.00 to \$470,000.00	4.25 - 5.00	\$ 5,980,000.00
Airport Refunding Revenue Bonds, Series 2014	10-01-14	10-01-21	<u>1,880,000.00</u>	\$260,000.00 to \$295,000.00	2.00 - 3.00	<u>1,385,000.00</u>
			<u>\$ 10,470,000.00</u>			<u>\$ 7,365,000.00</u>

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

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

\$12,030,000, 2006 Series B Refunding Revenue Bonds due in annual installments of \$805,000 to \$1,175,000 through October 2022, interest at 5.27% to 5.58%.	\$ 6,165,000.00
\$52,240,000, 2009 Refunding Revenue Bonds due in annual installments of \$500,000 to \$5,855,000 through April 2022, interest at 2.50% to 5.00%.	31,510,000.00
\$7,145,000, 2016 Refunding Revenue Bonds due in annual installments of \$1,135,000 to \$1,300,000 through October 2022, interest at 3.00% to 5.00%.	<u>7,145,000.00</u>
	<u>44,820,000.00</u>

Notes

\$4,500,000 Water System Project Notes (Series 2016) due November 2, 2018, interest at 2.00%.	<u>4,500,000.00</u>
	<u>\$ 49,320,000.00</u>

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, 2016, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Current Fund	\$ 10,493,688.54	\$
Federal and State Grant Fund		10,371,104.84
Pension Trust Fund		11,479.52
Other Trust Fund		111,095.62
Capital Fund		8.56
	<u>\$ 10,493,688.54</u>	<u>\$ 10,493,688.54</u>

10. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

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

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

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

GASB Statement 45 requires that the County disclose its annual OPEB cost for the plan which is calculated based on the annual required contribution ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. However, New Jersey Local Finance Board Notice 2007-15, *Implementing GASB 45: Disclosure of Liabilities for Other Post-Employment Benefits for Municipalities and Counties*, does not require municipalities and counties to calculate the ARC. The New Jersey Local Finance Notice 2007-15 ("LFN 2007-15") calls for the measurement of an actuarial liability. The LFN 2007-15 was amended by LFN 2009-13R. The LFN 2009-13R calls for the measurement of annual cost and can be met by utilizing actuarial assumptions as promulgated in the Notices. For this purpose the actuarial measurements can be used for disclosure of Other Post-Employment Benefits ("OPEB").

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 and the LFN's.

A full actuarial valuation was not performed for the 2015 fiscal year. As a result, the Annual Required Contribution (ARC), as reported, is based on the results of the most recent actuarial valuation that is within 24 months of the beginning of the year. For the January 1, 2016 through December 31, 2016 fiscal year, the County will rely on the ARC developed in the January 1, 2015 actuarial valuation.

10. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Actuarial Valuations (Continued)

The summary below presents the required disclosures for the 2016 Fiscal Year according to the accounting requirements of GASB 45 and summarizes the actuarial valuation results by the County's active and retired employee groups:

<i>Unfunded Accrued Liability as of January 1, 2015</i>	<u>\$ 495,279,483.00</u>
<i>Normal Cost</i>	<u>\$ 13,199,718.00</u>
<i>Employer Contribution</i>	<u>\$ 21,488,914.00</u>
<i>Annual OPEB Cost:</i>	
Annual Required Contribution	\$ 44,967,860.00
Interest on Net OPEB Obligation	12,700,872.00
Adjustment to Annual Required Contribution	<u>(16,125,967.00)</u>
Total Annual OPEB Cost	<u>\$ 41,542,765.00</u>
<i>Net OPEB Obligation:</i>	
Net OPEB Obligations as of January 1, 2016	\$ 254,017,444.00
Annual OPEB Cost	41,542,765.00
Annual Employer Contribution	<u>(21,488,914.00)</u>
Net OPEB Obligations December 31, 2016 (Estimated)	<u>\$ 274,071,295.00</u>

Other Information

<i>Active Participants</i>	3,088
<i>Inactive Participants</i>	1,831
<i>Market Value of Assets</i>	\$ - 0 -

It should be noted that 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.

11. DEFERRED COMPENSATION PLAN (Continued)

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

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

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

12. RISK MANAGEMENT

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

Workers' Compensation:

Claims for workers' compensation are funded on a cash basis through budget appropriations. There was no reserve established at December 31, 2016 for possible catastrophic claims.

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

Processing and payment of workers' compensation claims for 2016 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, 2016.

Activity for the Workers' Compensation Trust Fund for the year 2016 is detailed as follows:

Balance December 31, 2015		\$ 117,069.49
Increases:		
Budget Appropriation	\$ 1,934,033.56	
Other	<u>674,931.99</u>	
		<u>2,608,965.55</u>
		2,726,035.04
Decreases:		
Claims	2,479,542.32	
Management Fees	<u>122,000.00</u>	
		<u>2,601,542.32</u>
Balance December 31, 2016		<u>\$ 124,492.72</u>

Automobile:

The County is liable for the first \$500,000.00. Any claims in excess of \$500,000.00 per occurrence are covered to the sum of \$7,000,000.00/\$14,000,000.00 aggregate. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2016 for possible catastrophic claims.

12. RISK MANAGEMENT (Continued)

General Liability:

The County is liable for the first \$500,000.00. Any claims in excess of \$500,000.00 per occurrence are covered to the sum of \$7,000,000.00/\$14,000,000.00 aggregate. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2016 for possible catastrophic claims.

Health Care Professionals (Malpractice):

The County is responsible for the first \$250,000.00 of each medical incident. Any claims in excess of \$250,000.00 per occurrence are covered to the sum of \$1,000,000.00/\$3,000,000.00 aggregate. A separate fund is not maintained and there was no reserve established at December 31, 2016 for possible catastrophic claims.

Health Benefits:

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

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

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

Claims and premiums for health benefits are funded on a cash basis through budget appropriations. There was no reserve established at December 31, 2016 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2016.

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.

13. **CONTINGENT LIABILITIES (Continued)**

a. **Compensated Absences (Continued)**

Personal Days:

Unused personal days are also granted on a prorated basis.

It is estimated that the sum of \$14,977,805.13 computed internally at 2016 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2016 for accumulated vacation, sick and compensatory time and personal days. This amount was not verified by audit.

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

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

b. **Federal and State Awards**

The County participates in several federal and state grant programs which are governed by various rules and regulations of the grantor agencies; therefore to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at December 31, 2016 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.

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

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

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

d. **Miscellaneous Welfare Revenue**

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

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

13. CONTINGENT LIABILITIES (Continued)

e. Service Charge Escrow Deposit Agreement

A Service Charge Security Account (the "Security Account") was established to secure the obligations of the ECUA to pay service charges to the Port Authority under the Waste Disposal Agreement.

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

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

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

f. Arbitrage Rebate Calculation

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

g. Litigation

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

14. TRANSACTIONS AND ARRANGEMENT WITH THE ESSEX COUNTY UTILITIES AUTHORITY

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

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

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

<u>Resolution/ Ordinance Number</u>	<u>Purpose</u>
92-0764	Relating to the collection, transportation, processing, recycling and disposal of solid waste.
92-0765 99-0120 99-0724	Relating to the development and financing of an integrated Solid Waste Management System.
92-0774	In connection with the utilization by the Authority of certain county personnel, County Administrative services and/or programs in order to assist in facilitating the start-up operations of the Authority.
92-0775	Authorizing the assignment and/or transfer of all agreements, documents and/or orders relating to matters including Solid Waste Management to the Utilities Authority.
96-0278	Authorizing an amendment to the existing Interlocal Services Agreement permitting the Authority and the County to utilize personnel and expertise available with Essex County Government rather than retain the services of outside consulting firms.
97-0020	Authorizing the Utility Authority to underwrite the acquisition and operation of the County's water facilities, in addition to management and administration of the system.
98-0021	Regulatory waste flow control has been reestablished over all 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, 2016.

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

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

16. SECONDARY MARKET DISCLOSURE

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

17. SUBSEQUENT EVENTS

The County of Essex has evaluated subsequent events that occurred after the balance sheet date, but before July 14, 2017. No items were determined to require disclosure.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	<u>Ref.</u>	<u>Regular Fund</u>	<u>Federal and State Grant Fund</u>	
Balance December 31, 2015	A	\$ 118,265,089.10		\$
Increased by Receipts:				
Petty Cash Funds	A-6	\$ 11,800.00		\$
Taxes Receivable	A-8	422,911,418.16		
Revenue Accounts Receivable	A-10	326,060,397.17		
Interfunds Receivable	A-11	3,061,793.54		
Due to State of New Jersey	A-15	52,354,147.32		
Interfunds Payable	A-16		1,036,084.60	
Federal and State Grants Receivable	A-18		70,275,945.43	
County of Essex Matching Grant Funds	A-19		154,448.00	
Federal and State Grant Funds - Unappropriated	A-20		364,676.87	
		<u>804,399,556.19</u>		<u>71,831,154.90</u>
		922,664,645.29		71,831,154.90
Decreased by Disbursements:				
Prior Years' Revenue Refunds	A-1	495,706.87		
Budget Appropriations	A-3	701,039,577.11		
Petty Cash Funds	A-6	11,800.00		
Change Funds	A-7	200.00		
Interfunds Receivable	A-11	1,036,084.60		
Appropriation Reserves	A-13	21,685,877.43		
Accounts Payable	A-14	802,344.31		
Due to State of New Jersey	A-15	52,354,147.32	805,676.83	
Interfunds Payable	A-16	4,158,112.34		
Federal and State Grant Appropriations	A-19		71,025,478.07	
		<u>781,583,849.98</u>		<u>71,831,154.90</u>
Balance December 31, 2016	A	<u>\$ 141,080,795.31</u>		<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2016

A-5

	<u>Total</u>	<u>Checking Accounts</u>	<u>Money Market Funds</u>
Balance per Statements:			
Bank of America:			
Account #0001-4070-7457	\$ 5,126,727.33	\$ 5,126,727.33	\$
City National Bank of N.J.:			
Account #1426869	48,068.09		48,068.09
Account #1507753	15,168.24		15,168.24
Garden State Community Bank:			
Account #107000143	69,724.64	69,724.64	
Account #107000151	432.88	432.88	
Investors Bank:			
Account #0070990972	104,510.26	104,510.26	
PNC Bank:			
Account #81-0110-5799	74,696,338.91	74,696,338.91	
Account #80-0976-4783	(102.04)	(102.04)	
Account #80-1358-8794	198,072.74	198,072.74	
Account #80-1358-8823	31,389.60	31,389.60	
Account #80-1358-8831	10,888.56	10,888.56	
The Provident Bank:			
Account #833391360	23,981.98		23,981.98
Account #605804485	3,914,540.35	3,914,540.19	0.16
TD Bank, NA:			
Account #3451012626	47,862,509.99	47,862,509.99	
TD Bank, NA:			
Account #425-6686218	4,027,656.90	4,027,656.90	
TD Bank, NA:			
Account # 425-6686200	21,013,513.11	21,013,513.11	
Valley National Bank:			
Account #91102723	6,063,744.44	6,063,744.44	
Wells Fargo			
Account #2110000102265	2,628.55	2,628.55	
	163,209,794.53	163,122,576.06	87,218.47
Plus: Deposits-in-Transit	5,622,460.55	5,622,460.55	
	168,832,255.08	168,745,036.61	87,218.47
Less: Outstanding Checks	27,732,557.84	27,732,557.84	
	<u>\$141,080,795.31</u>	<u>\$140,993,576.84</u>	<u>\$ 87,218.47</u>

Reference

A-4

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PETTY CASH FUNDS

A-6

	Received from Division of <u>Treasury</u>	Returned to Division of <u>Treasury</u>
Department of Health and Rehabilitation	\$ 700.00	\$ 700.00
Register of Deeds and Mortgages	100.00	100.00
Sheriff	10,000.00	10,000.00
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
	<u>\$11,800.00</u>	<u>\$ 11,800.00</u>
<u>Reference</u>	<u>A-4</u>	<u>A-4</u>

CHANGE FUNDS

A-7

	Balance <u>Dec. 31, 2015</u>	<u>Increase</u>	Balance <u>Dec. 31, 2016</u>
Essex County Clerk	\$ 500.00	\$	\$ 500.00
Register of Deeds and Mortgages	50.00		50.00
Surrogate	800.00		800.00
Department of Parks, Recreation and Cultural Affairs	11,050.00		11,050.00
Essex County Correctional Facility	800.00		800.00
Essex County Board of Taxation		200.00	200.00
	<u>\$13,200.00</u>	<u>\$ 200.00</u>	<u>\$ 13,400.00</u>
<u>Reference</u>	<u>A</u>	<u>A-4</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

TAXES RECEIVABLE

A-8

	Balance Dec. 31, 2015	2016 Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2016
Township of Belleville	\$ 5,424.12	\$ 14,179,256.96	\$ 40,769.02	\$ 14,184,681.08	\$ 40,769.02
Township of Bloomfield	86,491.54	21,500,104.20	41,110.08	21,586,595.74	41,110.08
Borough of Caldwell	1,524.32	5,630,860.44	6,664.35	5,632,384.76	6,664.35
Township of Cedar Grove	45,484.92	11,789,575.00	24,712.43	11,835,059.92	24,712.43
City of East Orange	47,715.32	13,774,269.22	86,956.62	13,821,984.54	86,956.62
Borough of Essex Fells	1,557.10	3,856,712.92	52,566.98	3,858,270.02	52,566.98
Township of Fairfield	30,893.77	15,003,621.82	37,644.98	15,034,515.59	37,644.98
Borough of Glen Ridge	10,301.02	7,929,930.10	16,428.32	7,940,231.12	16,428.32
Township of Irvington	18,944.19	10,343,830.94	21,859.97	10,362,775.13	21,859.97
Township of Livingston	342,697.59	38,446,545.50	218,804.45	38,789,243.09	218,804.45
Township of Maplewood	35,498.75	17,637,085.46	53,324.93	17,725,909.14	
Township of Millburn	241,601.92	47,362,074.36	241,371.66	47,603,676.28	241,371.66
Township of Montclair	74,587.84	34,378,736.80	232,430.69	34,453,324.64	232,430.69
City of Newark	525,121.02	68,978,658.32	858,594.57	69,503,779.34	858,594.57
Borough of North Caldwell	48,567.27	8,755,442.96	35,232.15	8,804,010.23	35,232.15
Township of Nutley	44,395.20	18,255,231.80	52,288.97	18,299,627.00	52,288.97
City of Orange Township	14,530.81	7,254,382.62	130,193.57	7,268,913.43	130,193.57
Borough of Roseland	40,510.74	9,198,905.96	12,696.60	9,239,416.70	12,696.60
Township of South Orange Village	20,145.97	13,228,005.66	12,123.01	13,248,151.63	12,123.01
Township of Verona	50,960.42	11,753,917.46	32,958.78	11,804,877.88	32,958.78
Township of West Caldwell	46,633.58	11,633,979.62	43,464.25	11,680,613.20	43,464.25
Township of West Orange	23,497.42	30,209,880.28	71,860.41	30,233,377.70	71,860.41
	<u>\$ 1,757,084.83</u>	<u>\$ 421,101,008.40</u>	<u>\$ 2,324,056.79</u>	<u>\$ 422,911,418.16</u>	<u>\$ 2,270,731.86</u>

Reference

A

Reserve

Reserve

A-4,Below

A

Ref.

Added and Omitted Taxes:

Budget Revenue

A-2

\$ 1,810,409.76

County Purpose Tax

A-2

421,101,008.40

Above

\$ 422,911,418.16

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-9

	<u>Ref.</u>	
Balance December 31, 2015	A	\$ 10,263.54
Increased by:		
Deposits	Reserve	<u>27,575.35</u>
Balance December 31, 2016	A	<u>\$ 37,838.89</u>

Analysis of Balance

	<u>Account Number</u>	
Administrative Office of the Courts:		
Prosecutor's Office	28400	\$ 19,389.59
Prosecutor's Office	28325	15,529.50
Office of County Counsel	28300	<u>2,919.80</u>
		<u>\$ 37,838.89</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #1

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Local Revenue:					
County Clerk	A-2	\$ 16,389.25	\$ 234,393.20	\$ 233,570.95	\$ 17,211.50
Register of Deeds	A-2	6,293,133.89	10,497,489.03	9,229,656.40	7,560,966.52
County Surrogate	A-2	50,707.77	480,541.70	528,051.47	3,198.00
County Sheriff	A-2		2,107,737.99	1,963,684.49	144,053.50
Essex County Parks	A-2		14,517,349.80	14,517,349.80	
Interest on Investments and Deposits	A-2		270,472.53	270,449.83	22.70
Hospital Center:					
State Share of Costs (Medicare/Medicaid)	A-2	388,772.29	3,981,982.51	4,370,754.80	
Other Revenue (Mental Hospital)	A-2	54,949.46	293,109.34	348,058.80	
Division of Roads and Bridges:					
Road Openings	A-2		59,069.00	59,069.00	
Essex County Youth House	A-2	1,526.39	217,785.39	219,311.78	
Vending Machine Commissions	A-2		122,471.36	122,471.36	
Essex County Division of Welfare:					
Medicaid Processing	A-2		950,845.00	950,845.00	
State and Federal Participation	A-2	152,586.00	51,470,390.58	51,465,004.64	157,971.94
Miscellaneous	A-2	1,333.95	14,998,666.05	15,000,000.00	
Rents - County Property	A-2	5,068.50	2,088,823.86	2,090,131.86	3,760.50
Motor Vehicle Fines	A-2	287,413.50	4,516,882.08	4,361,875.20	442,420.38
Grants - Indirect Cost/Fringe Benefits	A-2		8,617,417.70	8,617,417.70	
Forfeited Recognizances	A-2		574,754.17	574,754.17	
Title IV-D Child Enforcement Program	A-2		1,660,960.68	1,660,960.68	
ECIA Parking	A-2		318,177.77	318,177.77	
School Board Elections	A-2		311,014.84	311,014.84	
CTP Debt Service Reimbursement	A-2		755,705.01	755,705.01	
Delaney Hall Drug Treatment Program	A-2		20,000,000.00	20,000,000.00	
Reimbursement for School Board Elections	A-2		626,875.00	626,875.00	
Open Space Debt Service Offset	A-2		1,307,478.16	1,307,478.16	
State Assumption Prosecutor	A-2		1,811,000.00	1,811,000.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #2

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Local Revenue:					
Federal Inmate Housing	A-2	\$	\$ 28,000,000.00	\$ 28,000,000.00	\$
Passaic County Youth Detention Agreement	A-2		3,297,377.68	3,297,377.68	
Build America Bond Interest Subsidy	A-2		912,281.08	912,281.08	
Inmate Co-Pay	A-2		232,612.55	232,612.55	
Health Benefits Co-Pay	A-2		560,229.58	560,229.58	
Locked Unit East Orange General Hospital	A-2		157,696.00	157,696.00	
State Aid:					
Franchise Taxes on Life Insurance Companies	A-2		3,675,059.04	3,675,059.04	
Essex County Vocational School - Debt Service Aid	A-2		400,000.00	400,000.00	
State of New Jersey - Reimbursement for Confinement of Prisoners	A-2		2,700,000.00	2,700,000.00	
Local Law Enforcement Assistance Component	A-2		2,000,000.00	2,000,000.00	
Social and Welfare Services:					
Division of Youth and Family Services	A-2		14,666,896.00	14,666,896.00	
Supplemental Social Security Income	A-2		2,292,124.00	2,292,124.00	
Psychiatric Facilities (C. 73, P. L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		10,807,093.00	10,807,093.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-2		40,264,674.00	40,264,674.00	
State Patients in County Psychiatric Hospitals	A-2		44,650,601.75	44,650,601.75	
Reimbursement Piscataway Community Mental Health Center	A-2		9,505.00	9,505.00	
Other Items:					
Chapter XII Reimbursement	A-2		1,955,420.41	1,955,420.41	
Revised Fees (P.L. 2001, C. 370):					
Surrogate	A-2		204,802.00	201,596.00	3,206.00
Register	A-2		1,837,013.32	1,650,827.12	186,186.20
Sheriff	A-2		1,506,663.03	1,406,281.32	100,381.71

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #3

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Federal Inmate Housing	A-2	\$	\$ 10,450,974.97	\$ 10,450,974.97	\$
Essex County Vocational School - Debt Service Aid	A-2		2,624,035.00	2,624,035.00	
State of New Jersey - Reimbursement for Confinement of Prisoners	A-2		5,781,752.96	5,781,752.96	
		<u>7,251,881.00</u>	<u>321,778,204.12</u>	<u>320,410,706.17</u>	<u>8,619,378.95</u>
Miscellaneous Revenues Not Anticipated Elsewhere in the Budget:					
Telephone Commissions		1,526.39	13,117.56	14,643.95	
Interlocal Service Agreements:					
Essex County Utilities Authority:					
Indirect Costs		436,318.96	932.00	437,250.96	
Host Fees		102,431.79	66,383.49	168,815.28	
Public Work Fees			67,080.00	67,080.00	
Municipal Reimbursements - Street Lighting		77,205.56	6,941.92	8,613.44	75,534.04
Commissioner of Registration and Superintendent of Elections			505.00	505.00	
Planning Board			298,450.00	298,450.00	
Weights and Measures Fines			380,070.00	371,170.00	8,900.00
Court Fines and Ordinances			4,920.00	4,872.00	48.00
Prosecutor's Office			1,715.29	1,715.29	
Rents and Royalties			13,607.42	6,972.50	6,634.92
Sale of Property - Car Auction			72,203.74	72,203.74	
Sale of Bears Stadium			2,811,040.26	2,811,040.26	
Sale of County Property			52,488.60	52,488.60	
Election Refunds			31,978.94	31,978.94	
Pouring Rights			75,000.00	75,000.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-10
Sheet #4

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Miscellaneous Revenues Not Anticipated Elsewhere in the Budget:					
Insurance Claims		\$	\$ 62,794.90	\$ 62,794.90	\$
Garnishee Fees			11,121.95	11,121.95	
Correction Facility:					
Locker Room Fees			5,635.20	5,635.20	
5% County Fee on Pilot Agreements - N.J.S.A. 40A:20-12			52,469.69	47,990.55	4,479.14
Outside Employment of Off-Duty Sheriff's Officers:					
Administrative Fees			241,478.11	241,478.11	
		<u>617,482.70</u>	<u>4,269,934.07</u>	<u>4,791,820.67</u>	<u>95,596.10</u>
Other Miscellaneous			1,071,703.91	1,071,703.91	
	A-2a	<u>617,482.70</u>	<u>5,341,637.98</u>	<u>5,863,524.58</u>	<u>95,596.10</u>
		<u>\$ 7,869,363.70</u>	<u>\$ 327,119,842.10</u>	<u>\$ 326,274,230.75</u>	<u>\$ 8,714,975.05</u>

Reference A Reserve Below A

	<u>Ref.</u>	
Collections	A-4	<u>\$ 326,060,397.17</u>
Interfunds Receivable:		
Improvement Authorization Adjustment		3.02
Prior Year Appropriation Refund		11,460.71
Current Fund Revenue Deposited in Trust Fund in Error		90,595.24
Interest Earned on Investments		111,774.61
	A-11	<u>213,833.58</u>
	Above	<u>\$ 326,274,230.75</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE

A-11

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>Regular Fund</u>				
Federal and State Grant Fund	\$9,396,780.12	\$1,052,702.42	\$ 78,377.70	\$10,371,104.84
Pension Trust Fund	43.28	11,767.43	331.19	11,479.52
Other Trust Fund	20,500.38	90,595.24		111,095.62
Capital Fund		3,061,470.91	3,061,462.35	8.56
	<u>9,417,323.78</u>	<u>4,216,536.00</u>	<u>3,140,171.24</u>	<u>10,493,688.54</u>
 <u>Federal and State Grant Fund</u>				
Current Fund		<u>78,377.70</u>	<u>78,377.70</u>	
	<u>\$9,417,323.78</u>	<u>\$4,294,913.70</u>	<u>\$ 3,218,548.94</u>	<u>\$10,493,688.54</u>
	<u>A</u>	<u>Below</u>	<u>Below</u>	<u>A</u>
	<u>Ref.</u>			
Regular Fund:				
Advances	A-4	\$1,036,084.60	\$	
Grant Reserves Cancelled	A-1	16,617.82		
Improvement Authorization Adjustment	A-10	3.02		
General Capital Fund Balance	A-2	2,950,000.00		
Prior Year Appropriation Refunds	A-10	11,460.71		
Current Fund Revenue Deposited to Other Trust Funds in Error	A-10	90,595.24		
Interest Earned on Investments	A-10	111,774.61		
Settlements	A-4		3,061,793.54	
Transfers from Interfunds Payable	A-16		78,377.70	
Federal and State Grant Fund:				
Transfers to Interfunds Payable	A-16		78,377.70	
Federal and State Grants Receivable Cancelled	A-18	<u>78,377.70</u>		
	Above	<u>\$4,294,913.70</u>	<u>\$ 3,218,548.94</u>	
 <u>Analysis of Net Interfund Charge to Operations</u>				
Balance December 31, 2016	Above		\$10,493,688.54	
Balance December 31, 2015	Above		<u>9,417,323.78</u>	
Net Charge to Operations	A-1		<u>\$ 1,076,364.76</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEFERRED CHARGES

A-12

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Emergency Authorization 40A:4-46: Down Payment on Improvements	<u>\$380,000.00</u>	<u>\$230,000.00</u>	<u>\$380,000.00</u>	<u>\$230,000.00</u>
<u>Reference</u>	<u>A</u>	<u>A-1.3</u>	<u>A-3</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #1

<u>Appropriations</u>	<u>Balance</u> <u>Dec. 31, 2015</u>		<u>Expended</u>		<u>Unexpended</u> <u>Balance</u> <u>Cancelled</u>
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Cash</u> <u>Disbursed</u>	<u>Accounts</u> <u>Payable</u>	
<u>GENERAL GOVERNMENT</u>					
Office of the County Executive:					
Salaries and Wages	\$	\$ 53.75	\$	\$	\$ 53.75
Other Expenses	1,062.11	4,415.72	402.31	762.35	4,313.17
Office of the County Administrator:					
Salaries and Wages		379.16			379.16
Other Expenses	1,450.75	803.88	1,478.70		775.93
County Legislative Office:					
Board of Chosen Freeholders:					
Salaries and Wages		8,014.37			8,014.37
Other Expenses	29,206.90	17,535.18	27,711.14	3,686.70	15,344.24
Clerk and Other Legislative Functions:					
Salaries and Wages		1.51			1.51
Other Expenses	30,181.21	55,352.86	31,697.35	183.00	53,653.72
County Audit:					
Other Expenses	348,500.00		296,225.00	52,275.00	
Administration and Finance:					
Office of the Director:					
Salaries and Wages		9,959.59			9,959.59
Office of Accounts and Control:					
Salaries and Wages		194,146.69			194,146.69
Other Expenses	1,709.40	7,977.17	2,710.40		6,976.17
Office of Management and Budget:					
Salaries and Wages		57,772.26			57,772.26
Other Expenses		1,774.36			1,774.36
Office of Data Processing:					
Other Expenses	6,163.34	12,110.92	6,163.34		12,110.92
Office of Human Resources:					
Salaries and Wages		10,018.81			10,018.81
Other Expenses	167,744.20	3,758.53	3,064.48	36.00	168,402.25

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #2

<u>Appropriations</u>	<u>Balance</u> <u>Dec. 31, 2015</u>		<u>Expended</u>		<u>Unexpended</u> <u>Balance</u> <u>Cancelled</u>
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Cash</u> <u>Disbursed</u>	<u>Accounts</u> <u>Payable</u>	
<u>GENERAL GOVERNMENT</u>					
Administration and Finance:					
Office of Public Information:					
Salaries and Wages	\$	\$ 89.69	\$	\$	\$ 89.69
Other Expenses	3,750.00	2.08	3,750.00		2.08
Office of Purchasing:					
Salaries and Wages		19,454.18			19,454.18
Other Expenses	708.53		708.53		
Office of Treasury:					
Treasurer's Office:					
Salaries and Wages		598.04			598.04
Other Expenses		1,672.90			1,672.90
Expense of Bond Sale:					
Other Expenses	3,450.00	56,433.96	52,250.00	2,900.00	4,733.96
Department of Law:					
County Counsel:					
Salaries and Wages		61,601.53			61,601.53
Other Expenses	70,302.37	535,587.67	4,495.08	2,951.09	598,443.87
Department of Public Works:					
Office of the Director:					
Salaries and Wages		238.48			238.48
Other Expenses	120.00	549.47	120.00		549.47
Division of Buildings and Grounds:					
Salaries and Wages		24,124.97			24,124.97
Other Expenses	959,092.65	301,264.38	948,492.72	18,864.72	292,999.59
Department of Public Works:					
Division of Engineering:					
Salaries and Wages		72,752.43			72,752.43
Other Expenses		1,781.35			1,781.35
Division of Fleet Management:					
Salaries and Wages		44,282.89			44,282.89
Other Expenses	145,774.08	132,598.32	245,010.61	25,502.15	7,859.64

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #3

Appropriations	Balance Dec. 31, 2015		Expended		Unexpended Balance Cancelled
	Encumbered	Unencumbered	Cash Disbursed	Accounts Payable	
<u>GENERAL GOVERNMENT</u>					
Department of Public Works					
Division of Roads and Bridges:					
Salaries and Wages	\$	\$ 141,313.74	\$ 140,612.00	\$	\$ 701.74
Other Expenses	1,091,853.31	721,581.63	1,756,316.29	54,674.74	2,443.91
Division of Planning:					
Salaries and Wages		24,388.85			24,388.85
Other Expenses		1,254.16	378.93	15.00	860.23
County Register:					
Salaries and Wages		34,514.94			34,514.94
Other Expenses	2,779.78	2,079.78	3,129.76	50.00	1,679.78
Insurance:					
Group Insurance Plan for Employees:					
Other Expenses		283,791.18	7,796.76		275,994.42
Health Benefit Waivers		39,896.16			39,896.16
Liability:					
Other Expenses		72,277.94	26,250.00		46,027.94
Worker's Compensation:					
Other Expenses		555,655.71	9,138.17		546,517.54
General Government Central Expense:					
Communications:					
Other Expenses	278,493.88	402,645.20	282,557.59		398,581.49
Central Kitchen:					
Other Expenses	581,455.38	446,738.02	658,957.69	550.00	368,685.71
Prosecutor:					
Salaries and Wages		328,217.08			328,217.08
Other Expenses	65,026.00	49,090.52	91,773.72	8,137.96	14,204.84
<u>JUDICIARY</u>					
Surrogate:					
Salaries and Wages		45,369.32			45,369.32
Other Expenses	13,758.60	732.71	13,629.45		861.86

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #4

<u>Appropriations</u>	<u>Balance</u> <u>Dec. 31, 2015</u>		<u>Expended</u>		<u>Unexpended</u> <u>Balance</u> <u>Cancelled</u>
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Cash</u> <u>Disbursed</u>	<u>Accounts</u> <u>Payable</u>	
<u>REGULATIONS</u>					
Board of Taxation:					
Salaries and Wages	\$	\$ 338.07	\$	\$	\$ 338.07
Other Expenses	942.04	7,838.75	1,074.73		7,706.06
Board of Elections:					
Salaries and Wages		30,288.60			30,288.60
Other Expenses	41,235.54	27,678.18	24,577.32	16,672.50	27,663.90
Commissioner of Registration and Superintendent of Elections:					
Commissioner of Registration:					
Salaries and Wages		115,588.70			115,588.70
Other Expenses	116,224.24	3,727.03	96,571.91	19,763.09	3,616.27
County Clerk Elections:					
Salaries and Wages		1,740.18			1,740.18
Other Expenses	38,958.08	58,117.61	44,878.08		52,197.61
County Clerk:					
Salaries and Wages		42,764.04			42,764.04
Other Expenses	2,030.25	1,895.67	2,030.25		1,895.67
County Sheriff:					
Salaries and Wages		219,567.79			219,567.79
Other Expenses	224,974.74	14,196.50	165,643.07	73,381.73	146.44
<u>CORRECTIONAL AND PENAL</u>					
Department of Public Safety:					
Division of Correctional Services:					
Salaries and Wages		599,153.89			599,153.89
Other Expenses	2,739,575.93	3,797,114.04	5,841,380.27	25,977.56	669,332.14
Division of Medical Examiner:					
Other Expenses		1,725,272.47	1,261,416.81		463,855.66
<u>HEALTH AND WELFARE</u>					
Department of Citizen Services:					
Office of the Director:					
Salaries and Wages		225,682.95	38,631.06		187,051.89
Other Expenses	140.57	1,796.45	140.57		1,796.45

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #5

<u>Appropriations</u>	<u>Balance</u> <u>Dec. 31, 2015</u>		<u>Expended</u>		<u>Unexpended</u> <u>Balance</u> <u>Cancelled</u>
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Cash</u> <u>Disbursed</u>	<u>Accounts</u> <u>Payable</u>	
<u>HEALTH AND WELFARE</u>					
Department of Citizen Services:					
Division of Senior Services:					
Salaries and Wages	\$	\$ 87.24	\$	\$	\$ 87.24
Other Expenses	138.44	745.46	662.89	68.98	152.03
Division of Consumer and Constitutional Services:					
Salaries and Wages		972.57			972.57
Other Expenses	2,733.82	6,016.44	2,733.82		6,016.44
Division of Youth Services:					
Salaries and Wages		272,659.65			272,659.65
Other Expenses	278,528.60	39,907.17	141,388.31	3,038.42	174,009.04
Division of Welfare:					
Salaries and Wages		11,191.45			11,191.45
Other Expenses	868,619.48	4,092,110.28	1,259,906.09	69,180.59	3,631,643.08
Purchased Services:					
Homemaker Services	254,996.49		254,996.49		
Public Assistance Grants - Refunds:					
Temporary Assistance to Needy Families:					
County Share	65,000.00	518,009.21	583,009.21		
SSI:					
State Share		480,818.00	480,818.00		
Department of Health and Rehabilitation:					
Office of the Director:					
Salaries and Wages		1.86			1.86
Other Expenses		30,000.00	30,000.00		
Division of Hospital Center:					
Salaries and Wages		822,978.62			822,978.62
Other Expenses	859,831.35	951,584.35	552,523.74	31,124.87	1,227,767.09
Other Institutions:					
Other Expenses		16,929.77	9,058.98		7,870.79

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #6

Appropriations	Balance Dec. 31, 2015		Expended		Unexpended Balance Cancelled
	Encumbered	Unencumbered	Cash Disbursed	Accounts Payable	
<u>EDUCATION</u>					
Office of the Superintendent of Schools:					
Salaries and Wages	\$	\$ 97,098.44	\$	\$	\$ 97,098.44
Other Expenses	2,232.05	4,600.52	2,507.33		4,325.24
County College:					
July - December		682,000.00	682,000.00		
Two Year Out-of-County Reimbursement:					
Other Expenses		69,539.86	68,215.15		1,324.71
<u>RECREATION</u>					
Department of Parks, Recreation and Cultural Affairs:					
Division of Parks and Recreation:					
Salaries and Wages		58,350.60			58,350.60
Other Expenses	176,263.30	141,483.83	288,272.61	28,727.66	746.86
Maintenance of Parks:					
Salaries and Wages		101,968.62			101,968.62
Other Expenses	294,538.75	152,681.64	423,762.95	18,895.77	4,561.67
<u>UNCLASSIFIED</u>					
Funds for Architects, Engineers and Professional Services:					
Other Expenses	102,194.50	113,760.50	10,019.50	92,175.00	113,760.50
National Association of County Officials:					
Other Expenses		3,528.00			3,528.00
Special Employee Development Fund:					
Other Expenses		0.19			0.19
Settlement of Suits:					
Other Expenses		229,869.03	229,869.03		
Utility Expenses and Bulk Purchases:					
Utilities	1,606,384.19	3,213,528.52	4,091,846.74	41,002.25	687,063.72
Landfill/Solid Waste Disposal Costs:					
Other Expenses		263.65			263.65
School Board Elections (N.J.S.A. 19:60-12):					
Salaries and Wages		1,878.49			1,878.49
Other Expenses	60.00	1,540.79		60.00	1,540.79
<u>STATE AND FEDERAL PROGRAMS</u>					
Matching Grant Funds		185,000.00			185,000.00
Contingent	18,144.38	24,281.78	34,648.92	1,550.00	6,227.24

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-13
Sheet #7

<u>Appropriations</u>	<u>Balance</u> <u>Dec. 31, 2015</u>		<u>Expended</u>		<u>Unexpended</u> <u>Balance</u> <u>Cancelled</u>
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Cash</u> <u>Disbursed</u>	<u>Accounts</u> <u>Payable</u>	
<u>DEFERRED CHARGES</u>					
Prior Year's Bills	\$ 82.72	\$	\$	\$ 82.72	\$
<u>CAPITAL IMPROVEMENTS</u>					
A&F Office of the Director Capital - Equipment	192,499.80	92,929.54	175,643.80		109,785.54
Parks and Recreation Capital - Equipment		10,710.82			10,710.82
<u>STATUTORY EXPENDITURES</u>					
Police and Firemen's Retirement System of New Jersey		306,657.38			306,657.38
Public Employees' Retirement System		0.01			0.01
Social Security System (FICA)		1,623,883.12	979.56		1,622,903.56
County Pension and Retirement Fund:					
R.S. 43:41 et seq.		37,490.84			37,490.84
R.S. 43:8B-1 et seq.		15,613.87			15,613.87
Defined Contribution Retirement Program		2,702.41			2,702.41
Terminal Leave		86,601.56			86,601.56
Unemployment Compensation Insurance		745,480.56	271,850.22		473,630.34
	<u>\$ 11,688,911.73</u>	<u>\$ 26,906,871.60</u>	<u>\$ 21,685,877.43</u>	<u>\$ 592,289.85</u>	<u>\$ 16,317,616.05</u>
<u>Reference</u>	<u>A</u>	<u>A</u>	<u>A-4</u>	<u>A-14</u>	<u>A-1</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-14

	<u>Ref.</u>		
Balance December 31, 2015	A		\$ 2,642,381.63
Increased by:			
Appropriation Reserves	A-13		592,289.85
			<u>3,234,671.48</u>
Decreased by:			
Cancelled	A-1	\$ 399,449.40	
Payments	A-4	<u>802,344.31</u>	
			<u>1,201,793.71</u>
Balance December 31, 2016	A		<u><u>\$ 2,032,877.77</u></u>

Analysis of Balance

Budget Year

2015	\$ 592,289.85
2014	861,495.23
2013	<u>579,092.69</u>
	<u><u>\$ 2,032,877.77</u></u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-15

	<u>Ref.</u>	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Increased by:			
Register of Deeds and Mortgages:			
Realty Transfer Fees		\$ 49,600,574.96	\$
Division of Archive and Records Management		<u>2,753,572.36</u>	
	A-4	52,354,147.32	
Unexpended Grant Funds Cancelled	A-19	<u>52,354,147.32</u>	<u>805,676.83</u>
			805,676.83
Decreased by:			
Payments	A-4	<u>52,354,147.32</u>	<u>805,676.83</u>
		<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE

A-16

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>Regular Fund</u>				
Federal and State Grant Fund	\$	\$ 78,377.70	\$ 78,377.70	\$
Pension Trust Fund		2,500,000.00	2,500,000.00	
Capital Fund		1,658,112.34	1,658,112.34	
		<u>4,236,490.04</u>	<u>4,236,490.04</u>	
<u>Federal and State Grant Fund</u>				
Regular Fund	<u>9,396,780.12</u>	<u>1,052,702.42</u>	<u>78,377.70</u>	<u>10,371,104.84</u>
	<u>\$ 9,396,780.12</u>	<u>\$ 5,289,192.46</u>	<u>\$ 4,314,867.74</u>	<u>\$ 10,371,104.84</u>
<u>Reference</u>	<u>A</u>	<u>Below</u>	<u>Below</u>	<u>A</u>

	<u>Ref.</u>		
Regular Fund:			
Federal and State Grants Receivable Cancelled	A-1	<u>\$ 78,377.70</u>	
Budget Appropriations	A-3	<u>4,158,112.34</u>	
Settlements	A-4		<u>\$ 4,158,112.34</u>
Transfers to Interfund Accounts Receivable	A-11		<u>78,377.70</u>
Federal and State Grant Fund:			
Transfers from Interfunds Receivable	A-11		78,377.70
Grant Reserves Cancelled	A-19	16,617.82	
Advances	A-4	1,036,084.60	
		<u>1,052,702.42</u>	<u>78,377.70</u>
	Above	<u>\$ 5,289,192.46</u>	<u>\$ 4,314,867.74</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-17

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
N.J. Department of Transportation - Capital Transportation Program: Interest Earned on Program Funds	\$ 5,471.87	\$ 5,471.87
U.S. Department of Justice: Local Law Enforcement Block Grants: Interest Earned on Program Funds	7.54	7.54
Megan's Law Grant: Interest on Program Funds	<u>4,085.10</u>	<u>4,085.10</u>
	<u>\$ 9,564.51</u>	<u>\$ 9,564.51</u>
<u>Reference</u>	<u>A</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #1

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2002:</i>					
Local Scoping Program	\$ 433.25	\$	\$	\$	\$ 433.25
<i>Fiscal Year 2003:</i>					
Roadway Resurfacing	1,065,726.73				1,065,726.73
CDBG Roadway Resurfacing	255,351.31				255,351.31
<i>Fiscal Year 2004:</i>					
Local Lead Project	161,538.95				161,538.95
Green Acres Project:					
Grover Cleveland Park	26,300.50				26,300.50
Brookdale Park - Montclair United	24,338.66				24,338.66
Brookdale Park - Green Fields	138,250.00				138,250.00
<i>Fiscal Year 2005:</i>					
Green Acres Projects:					
Glenfield Park	48,119.50				48,119.50
Independence Park	35,340.58				35,340.58
Multi-Parks Improvements	11,053.45				11,053.45
Multi-Parks Improvements	36,558.34				36,558.34
South Mountain Arena	185,656.65				185,656.65
Multi-Park Improvements:					
Turtle Back Zoo	204,414.15				204,414.15

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #2

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2006:</i>					
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
<i>Fiscal Year 2007:</i>					
Green Acres Projects:					
Branch Brook Park Alliance	90,349.60				90,349.60
Verona Park Improvements	30,205.20				30,205.20
Recreational Nature Trails Program	5,000.00				5,000.00
Historical Maps and Plans Storage	5,000.00				5,000.00
Department of Housing and Urban Development:					
EDI Special Purpose Grant	9,734.47				9,734.47
City of Newark:					
Central Avenue Improvements	1,150,045.17				1,150,045.17
<i>Fiscal Year 2008:</i>					
Annual Transportation Program	2,396.83				2,396.83
Urban Area Security Initiative	20,002.46				20,002.46
Green Acres Projects:					
South Mountain Reservation	6,025.53				6,025.53
West Side Park Rehabilitation:					
Project I	30,514.97				30,514.97
Project II	30,514.97				30,514.97

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #3

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2008:</i>					
Green Acres Projects:					
Riker Hill Park Improvements	\$ 200,000.00	\$	\$	\$	\$ 200,000.00
Eagle Rock Reservation:					
Project I	70,879.25				70,879.25
Law Enforcement Technology	582.55				582.55
Recreation Trail Program	7,500.00				7,500.00
American Recovery and Reinvestment Act:					
Roadway Resurfacing Program	703,180.98				703,180.98
<i>Fiscal Year 2009:</i>					
Annual Transportation Program:					
Project I	29,470.97				29,470.97
Project II	128,927.10				128,927.10
Green Acres Project:					
Multi-Park Improvements	143,827.43				143,827.43
Branch Brook Park Rehabilitation:					
Project III	139,898.99				139,898.99
Glenfield Park Improvements	107,959.60				107,959.60
Independence Park Improvements	48,679.18				48,679.18
Yanticaw Park Improvements	27,969.42				27,969.42
Law Enforcement Technology	0.20				0.20
Bulletproof Vest Partnership Program	607.50				607.50
Waste Water Management Program	10,156.07				10,156.07
Comprehensive Country Fund Allocation	38,498.00				38,498.00
Kip's Castle Park Carriage House	4,230.50				4,230.50
Central Avenue Construction Funds	2,282,602.75				2,282,602.75

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #4

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2010:</i>					
American Recovery and Reinvestment Act:					
Essex County Waste Water Management Plan	\$ 10,049.53	\$	\$	\$	\$ 10,049.53
Special Child Early Intervention Services	14,629.00				14,629.00
Annual Transportation Program	610,367.34				610,367.34
Community Forestry Program	77.55				77.55
Green Acres Projects:					
Ivy Hill Park Improvements	30,576.38				30,576.38
Watsessing Park Improvements	174,195.84				174,195.84
Improvements to Bloomfield Avenue, Roseland					
Avenue and Westville Avenue	22,514.81				22,514.81
Improvements to Passaic River Waterfront Park	215,515.31				215,515.31
Infoshare Select Intelligence Management	100,000.00			100,000.00	
<i>Fiscal Year 2011:</i>					
Special Child Health Services:					
Case Management	5,900.00				5,900.00
Insurance Fraud Reimbursement Program	131,287.19				131,287.19
Local Arts Program:					
Project II	1,700.00				1,700.00
Essex County Annual Transportation Program	393,690.48				393,690.48
Green Acres Projects:					
Multi-Park Improvements	50,500.80				50,500.80
Branch Brook Park Rehabilitation:					
Project I - North Ward	99,366.07				99,366.07
Grover Cleveland Park Improvements	79,351.60				79,351.60
Independence Park Improvements	3,858.07				3,858.07

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #5

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2011:</i>					
Green Acres Projects:					
Irvington Park Rehabilitation	\$ 21,705.66	\$	\$	\$	\$ 21,705.66
Riverfront Park:					
Project I - Down Neck	78,500.00				78,500.00
Project II - Essex County	11,814.99				11,814.99
Project IV - Ironbound	371,054.12				371,054.12
Solar Panel and Environmental Education	24,000.00				24,000.00
Law Enforcement Technology Program	30,425.76				30,425.76
Subregional Studies Project	66,318.90				66,318.90
New Jersey Data Exchange	117,855.00				117,855.00
Emergency Management Agency Assistance	50,000.00				50,000.00
Bulletproof Vest Partnership Program	26,215.78				26,215.78
Paul Coverdell Forensic Science Improvement	10,079.96				10,079.96
<i>Fiscal Year 2012:</i>					
Job Access and Reverse Commute:					
Project I	408,198.26				408,198.26
Project II	69,407.00				69,407.00
Alcoholism Services	114,402.00				114,402.00
Special Child Health Services:					
Early Intervention	24,822.00				24,822.00
Insurance Fraud Reimbursement Program	33,573.03				33,573.03
Municipal Alliance to Prevent Alcoholism and Drug Abuse	195,368.95				195,368.95
Green Acres Projects:					
Branch Brook Park Rehabilitation:					
Roberto Clemente	33,317.32				33,317.32

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #6

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2012:</i>					
Green Acres Projects:					
South Mountain Reservation Improvements	\$ 4,719.09	\$	\$	\$	\$ 4,719.09
Verona Park Improvements	6,889.80				6,889.80
Museums for America	71,120.00		71,120.00		
Edward Byrne Memorial Justice	2,274.68				2,274.68
Berkeley Avenue Bridge	106,755.82		106,752.99		2.83
Clark Street Bridge	150,000.00		150,000.00		
Centre Street Bridge	1,000,000.00				1,000,000.00
Almost Home III	107,120.67			107,120.67	
Waste Water Management Plan	906.06				906.06
Law and Program Enforcement for Essex County					
Violence	881,365.35		417,184.22		464,181.13
Hurricane Sandy Disaster National Emergency	202,977.05				202,977.05
Comprehensive County Funding Allocation	89,428.11		51,178.96		38,249.15
Paul Coverdell Program	4,322.52				4,322.52
<i>Fiscal Year 2013:</i>					
Area Plan Grant	14,657.00			14,657.00	
Alcoholism Services	156,487.00				156,487.00
Annual Transportation Program	961,773.83		750,000.00		211,773.83
Work First New Jersey:					
Project II	1,569,074.64		386,093.00	1,182,981.64	
Project III	86,485.00		(816.66)	87,301.66	
Sunday Court Arraignment	7,145.00			7,145.00	
Essex County Turtle Back Zoo Improvements to Playground and Pavilion	150,000.00				150,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #7

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2013:</i>					
Green Acres Projects:					
Anderson Park Improvements - Friends of Anderson Park	\$ 82,400.00	\$	\$	\$	\$ 82,400.00
Branch Brook Park Alliance - North Ward Improvements	31,112.50				31,112.50
Branch Brook Park Rehabilitation - Roberto Clemente League	190,101.95				190,101.95
Grover Cleveland Park Improvements	0.10				0.10
Eagle Rock Reservation	885.95				885.95
Branch Brook Park La Casa de Don Pedro	202.48				202.48
River Bank Improvements - SPARK Friends	200.00				200.00
Sea Lion Exhibit - Zoological Society of New Jersey	7,174.76				7,174.76
Multi-Park Improvements	75,163.49				75,163.49
Educational Center at Turtle Back Zoo	250,000.00				250,000.00
Sandy Homeowner/Renter Assistance Program	23,524.00			23,524.00	
South Orange Avenue/Glenview Road Intersection	317,274.00				317,274.00
Social Service for the Homeless	18,597.00			18,597.00	
Special Child Health Services:					
Early Intervention	13,520.00				13,520.00
State of New Jersey Department of Health:					
Division of Family Health Services	6.00				6.00
Essex County Historic Holiday House Tour	3,000.00				3,000.00
Housing Opportunities for People with Aids	5,043.56			5,043.56	
Subregional Transportation Planning Program	7.76				7.76
Emergency Management Agency Assistance	15,000.00				15,000.00
Urban Area Security Initiative:					
State Share	15,576.91				15,576.91
Local Share	5,908.49				5,908.49

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #8

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2013:</i>					
Federal Emergency Management Agency:					
Mitigation of Office of Emergency Management:					
Project I	\$ 59,152.98	\$	\$	\$	\$ 59,152.98
Project II	185,456.28		185,456.28		
Municipal Alliance to Prevent Alcoholism	291,010.38				291,010.38
Post Sandy Planning and Assistance	310,000.00				310,000.00
Human Services Homeless Population	685.00			685.00	
Park Avenue Intersections in Orange and East Orange	121,448.39				121,448.39
Park Avenue and 4th Street Intersections	221,280.78				221,280.78
Rehabilitation of the Glen Avenue Bridge	51,037.65				51,037.65
Almost Home III	71,953.00			71,953.00	
Bulletproof Vest Partnership Program	7,144.00				7,144.00
County Office of Victim Witness Advocacy Supplement	62,040.25		54,681.54		7,358.71
County Environmental Health Act	14,173.00				14,173.00
State Homeland Security Program	8,440.84				8,440.84
Hazard Mitigation Grant Program	200,000.00		187,000.00		13,000.00
Comprehensive County Funding Allocation	235,522.46		14,341.16		221,181.30
Juvenile Detention Alternative Intervention	20,371.93				20,371.93
Workforce Investment Act:					
Adult and Dislocated Worker	130,391.00		(15,629.68)	146,020.68	
Workforce Learning Link Program	4,649.00			4,649.00	
Paul Coverdell Forensic Science Improvement	5,835.02				5,835.02

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #9

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2014:</i>					
Area Plan Grant	\$ 6,301.00	\$	\$	\$ 6,301.00	\$
Alcoholism Services	471,872.00		419,072.00	52,800.00	
Annual Transportation Program	903,677.43		842,865.51		60,811.92
General Program Support:					
Summer Concert	3,688.00				3,688.00
Work First New Jersey:					
Temporary Assistance for Needy Families	1,048,594.00		219,772.03	828,821.97	
Super Storm Sandy Resiliency Efforts	38,706.00				38,706.00
Super Storm Sandy Medically Fragile Children	8,522.00				8,522.00
South Orange Avenue Traffic Operational	57,755.09		43,949.19		13,805.90
Social Service for the Homeless:					
Project I	65,542.00			65,542.00	
Project II	464,842.00		20,335.00	444,507.00	
Special Child Health Service:					
Early Intervention Service	43,914.00				43,914.00
Case Management	1,839.00				1,839.00
Housing Opportunities for People with Aids	150,944.04		123,947.55	26,996.49	
Subregional Transportation Planning Program	0.01				0.01
Emergency Management Agency	55,000.00				55,000.00
Municipal Alliance to Prevent Alcoholism	555,149.80		379,238.73		175,911.07
Intellectual Property Program	338,434.77		140,564.39		197,870.38
Youth Symposium Career Exploration in N.J.	2,064.25				2,064.25
Improvements to Eight Intersections	953,830.92		658,829.82		295,001.10
Newark Access Variable Message Signage	358,205.70		351,325.50		6,880.20
Prosecutor LED Mental Health Diversion	77,680.88		65,708.00		11,972.88
Almost Home III	68,176.00			68,176.00	
Respite Care Program	32,610.00				32,610.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #10

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2014:</i>					
Senior Citizens' and Disabled Residents'					
Transportation Assistance Program:					
Special Transportation Program	\$ 448,055.79	\$	\$ 448,055.79	\$	\$ 170.81
State Homeland Security Program	454,395.00		454,224.19		
Sexual Assault Response Team:					
Nurse Examination	829.00				829.00
Supportive Assistance for Individuals and Families	164,152.00		(56,353.99)		220,505.99
Job Access and Reverse Commute:					
Project I	136,860.56				136,860.56
Comprehensive County Funding Allocation	555,425.21				555,425.21
Construction of Lenape Trail and Walking Path	15,515.00				15,515.00
West Side Park Gymnasium	568.40				568.40
Juvenile Detention Alternative Initiative	71,992.25				71,992.25
Supplemental Workforce - SmartSTEPS	10.00				10.00
Urban Area Security Initiative:					
Project I	32.00				32.00
Project II	127,016.00		121,500.00		5,516.00
Workforce Investment Act:					
Youth Allotment	1,011,832.00		858,337.00	153,495.00	
Workforce Learning Link	13,451.00		1,169.00		12,282.00
Work First New Jersey:					
Temporary Assistance for Needy Families	504,680.00		169,452.43	335,227.57	
<i>Fiscal Year 2015:</i>					
Alcoholism Services	1,338,057.00		1,312,415.00		25,642.00
Almost Home III	191,252.53		115,034.03	76,218.50	
Area Plan Grant	379,300.00		317,820.00		61,480.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #11

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2015:</i>					
Berkeley Avenue Bridge Over Second River:					
Project I	\$ 5,926,335.00	\$	\$ 1,949,517.45	\$	\$ 3,976,817.55
Project II	2,600.00				2,600.00
Bridge Street, Clay Street and Jackson Street Bridges	1,241,737.00		47,957.41		1,193,779.59
Chancellor Avenue, Township of Irvington and City of Newark	3,080,923.00	139,133.00	957,695.30		2,262,360.70
Child Advocacy Unit	256.00				256.00
Children's Inter-Agency Coordinating Council	219,854.00		219,854.00		
Community Service Block Grant	769,339.82		769,339.82		
Conducted Energy Device Assistance Program	25,919.00				25,919.00
COPS Anti-Gang Initiative Program	594,023.00				594,023.00
County Environmental Health Act:					
Regular Program	323,683.00		321,683.00		2,000.00
CORE Program	5,000.00				5,000.00
Elective Program	13,750.00		13,750.00		
County Office of Victim Witness Advocacy:					
Project I	583,065.00		583,065.00		
Project II - Domestic Violence Advocate	49,095.15		49,095.15		
Comprehensive County Funding Allocation	1,320,684.16		1,218,365.23		102,318.93
DPW Headquarters Photovoltaic Power:					
Energy Allocation Initiative Program	250,000.00				250,000.00
Essex County Annual Transportation Grant	318,465.50				318,465.50
Essex County Justice Information Sharing Project	135,530.00				135,530.00
State Homeland Security Initiative - Local Share	435,297.00				435,297.00
Urban Area Security Initiative - Local Share	479,016.00				479,016.00
Freeway Drive and Station Area Safety and Public Realm Study	200,000.00		2,442.92		197,557.08

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #12

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2015:</i>					
Paul Coverdell Forensic Science Improvement Grant	\$ 16,883.00	\$	\$ 16,833.00	\$	\$ 50.00
Local Arts Program	31,209.00		6,406.00		24,803.00
Continuum of Care Program	99,500.00		92,560.90	6,939.10	
Emergency Management Agency Assistance	100,000.00		95,000.00		5,000.00
Pedestrian Safety Enforcement	10,000.00				10,000.00
General Program Support - Summer Concert Series	14,754.00		11,066.00		3,688.00
Housing Opportunities for Persons with AIDS	363,000.00		211,148.20		151,851.80
Human Services Advisory Council	11,310.00		11,280.00	30.00	
Insurance Fraud Reimbursement Program	63,218.26		63,218.26		
Irvington Avenue Streetscape Improvement Project	850,000.00				850,000.00
Irvington Center Streetscape Improvement Project	719,921.00		306,704.20		413,216.80
Ivy Hill Park Softball Field Improvements	750,000.00		629,061.26		120,938.74
Job Access and Reverse Commute:					
Project II	480,000.00		416,870.43		63,129.57
Project III	580,000.00		242,169.69		337,830.31
Project IV	200,000.00		200,000.00		
Project V	50,000.00				50,000.00
Juvenile Detention Alternative Initiative	120,000.00		102,546.99		17,453.01
Local Law Enforcement Assistance Component	34,189.00		34,189.00		
Lyons Avenue, Township of Irvington Improvements	2,765,332.00	109,043.00	1,507,062.31		1,367,312.69
Multi-Jurisdictional Gang, Gun and Narcotics Task Forces	199,150.30		199,150.30		
Green Acres Multi-Park Improvements:					
Glenfield Park Improvements:					
Project I	197,501.07		197,500.92		0.15
Project II	100,000.00		100,000.00		
Weequahic Park	449,528.00		448,539.25		988.75
Weequahic Park - Synthetic Turf Field	657,661.00		657,661.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #13

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2015:</i>					
New Jersey Senior Citizens and Disabled Resident Transportation Program	\$ 866,039.39	\$	\$ 483,478.71	\$	\$ 382,560.68
Oral History Film for Essex County Kip's Castle	1,500.00		350.00		1,150.00
Rehabilitation of the Field House Building at Irvington Park	400,000.00		277,906.44		122,093.56
Rehabilitation of Lyons Avenue Bridge Over Elizabeth River	435,000.00				435,000.00
Replacement of Centre Street Bridge Over Third River - Township of Nutley	1,000,000.00				1,000,000.00
Replacement of Cherry Lane Bridge	1,000,000.00				1,000,000.00
Rehabilitation of Hoover Avenue Bridge Over Third River	772,500.00		558,004.69		214,495.31
Respite Care Program	85,753.00		74,283.00		11,470.00
Restroom Improvement at the Essex County Economic Development Center	119,894.00				119,894.00
Sexual Assault Response Team:					
Forensic Nurse Examiner	112,375.00		99,608.31		12,766.69
Nurse Examiner	2,972.84				2,972.84
Social Services for the Homeless	2,713,965.00	158,000.00	2,340,014.00	531,951.00	
Special Child Health Services:					
Case Management	279,659.00		271,381.00		8,278.00
Early Intervention Services	956,130.00		919,596.00		36,534.00
Subregional Transportation Planning Program	132,966.00		132,943.75		22.25
Supportive Assistance for Individuals and Families	492,455.00		492,455.00		
Universal Service Fund	38,781.00		38,781.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #14

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2015:</i>					
Work First New Jersey:					
Temporary Assistance for Needy Families:					
Project I	\$ 8,235,910.00	\$	\$ 6,501,515.00	\$	\$ 1,734,395.00
Project II	8,629,077.00		7,110,880.00		1,518,197.00
Needs Based Allotment	96,115.00		(168,338.00)		264,453.00
Workforce Development Partnership Program:					
Dislocated Worker	205,782.00				205,782.00
Workforce Investment Act:					
Adult and Dislocated Worker	1,906,280.00		1,304,655.00		601,625.00
Youth Allotments	732,797.00		307,985.00		424,812.00
Workforce Learning Link Program	54,248.00		54,035.00		213.00
<i>Fiscal Year 2016:</i>					
Area Plan Grant		6,923,731.00	6,803,417.00		120,314.00
Alcoholism Services		1,322,962.00	605,397.00		717,565.00
Essex County Annual Transportation Program		5,217,500.00	4,996,750.90		220,749.10
General Operating Support		10,872.00	2,718.00		8,154.00
West Side Parking Lot Extension		250,000.00			250,000.00
Watssessing Perimeter Fence Improvement		250,000.00			250,000.00
General Program Support:					
Summer Concert Series		14,754.00			14,754.00
Work First New Jersey:					
Temporary Assistance for Needy Families		9,975,388.00	880,474.00		9,094,914.00
Human Service Advisory Council		68,859.00	68,859.00		
First Tee Program		3,000,000.00	1,500,000.00		1,500,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #15

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2016:</i>					
Food Waste, Tire Clean-Up	\$	\$ 12,500.00	\$ 12,500.00	\$	\$
Personal Assistance Service Program		130,000.00	130,000.00		
Traffic Signal Intersection at Broad and Pitt Streets		142,120.00			142,120.00
Traffic Signal Intersection at East Northfield Road		83,333.00			83,333.00
Four Intersections		2,807,596.00			2,807,596.00
Replacement of Orton Road Over Pine Brook		1,000,000.00			1,000,000.00
Replacement of Mill Street Bridge Over Second River		394,752.00			394,752.00
Social Service for the Homeless		3,878,741.00	969,686.00		2,909,055.00
Special Child Early Intervention - Case Management		1,517,013.00			1,517,013.00
Special Child Early Intervention Services		289,837.00			289,837.00
Housing Opportunities for People with Aids		346,539.00			346,539.00
Community Service Block Grant		1,024,181.00	697,987.85		326,193.15
Subregional Transportation Planning Program		132,966.00			132,966.00
Right-to-Know:					
Project I		20,419.00	20,419.00		
Project II		20,419.00	5,104.75		15,314.25
Portable Generator, Fuel Reception		197,368.00			197,368.00
Standby Generator for Critical Facilities		330,000.00			330,000.00
Children's Inter-Agency Council		439,700.00			439,700.00
Municipal Alliance to Prevent Alcoholism:					
Project I		815,833.00	582,581.38		233,251.62
Project II		815,833.00			815,833.00
Pedestrian Safety Grant Program:					
Project I		7,500.00	7,500.00		
Project II		16,000.00			16,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #16

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2016:</i>					
Multi-Park Improvements:					
Project I	\$	\$ 3,947,683.00	\$ 1,876,028.08	\$	\$ 2,071,654.92
Project II:					
Cedar Grove		5,000,000.00			5,000,000.00
Sea Turtle Recovery Center		300,000.00	300,000.00		
Construction of Baseball, Softball and Soccer Field		3,450,000.00			3,450,000.00
Cattle Exhibit, Observation Area and Other Improvements		500,000.00			500,000.00
Insurance Fraud Reimbursement Program		250,000.00	184,726.74		65,273.26
Intellectual Property Program		400,000.00			400,000.00
Smart Prosecution Initiative		350,000.00			350,000.00
Senior Farmers Market Nutrition Program		4,250.00			4,250.00
Care Coordination Program Income		54,295.00	54,295.00		
Universal Service Fund		33,160.00			33,160.00
Clean Communities Grant		84,495.00	84,495.00		
Implementing Mosquito Identification		27,325.00			27,325.00
Multi-Jurisdictional Gang, Gun and Narcotics		310,163.00			310,163.00
Shelter Plus Care		280,678.00	110,140.10		170,537.90
Respite Care:					
Grant		594,515.00	544,957.00		49,558.00
Program Income		26,598.00	26,598.00		
Senior Citizens' and Disabled Transportation					
Assistance		82,808.00	82,808.00		
Body Armor Replacement Fund:					
Corrections		57,499.00	57,499.00		
Prosecutor		12,118.00	12,118.00		
Sheriff		35,608.00	35,608.00		
Juvenile		16,665.00	16,665.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #17

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>2016 Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<i>Fiscal Year 2016:</i>					
Tenant Resource Center	\$	\$ 93,000.00	\$ 93,000.00	\$	\$
County Office of Victim Witness Advocacy:					
Project I		534,788.00	123,314.48		411,473.52
Project II		86,454.00			86,454.00
Local Arts Program:					
Fiscal Year 2016		124,836.00	62,418.00		62,418.00
Fiscal Year 2017		124,836.00	62,418.00		62,418.00
Senior Citizens and Disabled Residents:					
Transportation Assistance		1,218,620.00	321,596.79		897,023.21
Federal Transit Administration		153,540.00			153,540.00
County Environmental Health Act		323,383.00			323,383.00
Urban Area Security Initiative		454,110.00			454,110.00
New Jersey Share Program Income		2,150.00	2,150.00		
Sexual Assault Response Team		112,764.00			112,764.00
Low Income Home Energy Assistance Program		53,555.00	32,305.00		21,250.00
Cooperative Marketing		21,250.00	21,250.00		
Continuum Care Homeless Assistance Program		244,000.00	17,710.40		226,289.60
Supportive Assistance for Individuals and Families		656,607.00			656,607.00
General Educational Development Testing Center		13,712.00	13,712.00		
Job Access and Reverse Commute		644,542.00			644,542.00
Comprehensive County Funding Allocation		1,565,806.00			1,565,806.00
Juvenile Detention Alternative Initiative		123,633.00			123,633.00
Drive Sober or Get Pulled Over:					
Fiscal Year 2016		5,000.00	5,000.00		
Fiscal Year 2017		5,000.00	5,000.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-18
Sheet #18

	Balance Dec. 31, 2015	2016 Grants	Collections	Cancelled	Balance Dec. 31, 2016
<i>Fiscal Year 2016:</i>					
COPS Hiring Program	\$	\$ 1,875,000.00	\$ 565,000.00	\$	\$ 1,310,000.00
Essex County Jobs Access and Reverse Commute		50,000.00	50,000.00		
Child Advocacy Program		334,750.00	334,750.00		
Supplemental Workforce - SmartSTEPS		16,050.00	15,000.00		1,050.00
SmartSTEPS		24,075.00			24,075.00
Urban Areas Security Initiative		357,500.00			357,500.00
Domestic Violence Assessment Center Program		1,425.00	1,425.00		
Local Law Enforcement Assistance Component		33,659.00			33,659.00
Workforce Innovation:					
Adult and Dislocated Worker Allotment		2,224,169.00	342,469.00		1,881,700.00
Youth Allotment		1,056,053.00	125,050.00		931,003.00
Workforce Learning Link Program		104,000.00	5,502.00		98,498.00
Work First New Jersey		11,790,011.00	5,895,256.00		5,894,755.00
	<u>\$ 85,045,724.11</u>	<u>\$ 82,109,030.00</u>	<u>\$ 70,609,549.34</u>	<u>\$ 4,366,683.84</u>	<u>\$ 92,178,520.93</u>
<u>Reference</u>	<u>A</u>	<u>A-2</u>	<u>Below</u>	<u>Below</u>	<u>A</u>
		<u>Ref.</u>			
Collections		A-4	\$ 70,275,945.43	\$	
Due from Current Fund		A-11		78,377.70	
Cancellations:					
Grants Appropriated		A-19		4,288,306.14	
Unappropriated Reserves					
Applied		A-20	333,603.91		
		Above	<u>\$ 70,609,549.34</u>	<u>\$ 4,366,683.84</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #1

	Balance Dec. 31, 2015						Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>		<u>Increase</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 1999:</i>								
Capital Transportation Grant:								
Grant I	\$ 46,742.01	\$ 0.29	\$		\$	\$	\$ 46,742.01	\$ 0.29
<i>Fiscal Year 2000:</i>								
Statewide Transportation and Local Bridge Fund	35,187.75	15,457.82					35,187.75	15,457.82
<i>Fiscal Year 2001:</i>								
Area Plan		1.00						1.00
Statewide Transportation and Local Bridge Fund		4,950.19						4,950.19
<i>Fiscal Year 2002:</i>								
Statewide Transportation and Local Bridge Fund		7,501.83						7,501.83
Local Scoping Program		218.84						218.84
New Jersey Department of Transportation		120,800.16						120,800.16
<i>Fiscal Year 2003:</i>								
New Jersey Shares Program Income		375.20						375.20
Roadway Resurface		1,065,726.73						1,065,726.73
West Side Park Master Plan		25,000.00						25,000.00
CDBG Roadway Resurfacing		255,351.31						255,351.31
<i>Fiscal Year 2004:</i>								
Capital Transportation:								
Program I		74,442.47						74,442.47

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #2

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>				<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2004:</i>							
Local Lead Project	\$	\$ 161,538.95	\$	\$	\$	\$	\$ 161,538.95
Green Acres Projects:							
Brookdale Park - Green Fields		88,423.00					88,423.00
<i>Fiscal Year 2005:</i>							
Annual Capital Transportation	22,804.30	758.85				22,804.30	758.85
Turtle Back Zoo:							
Animal Hospital Equipment	2,915.00	49.00				2,915.00	49.00
Bear Exhibit		956.08					956.08
Green Acres Projects:							
Glenfield Park		35,862.99					35,862.99
Grover Cleveland Park	45.20					45.20	
Independence Park		27,115.53					27,115.53
Multi-Park Improvements	10.75	528.91				10.75	528.91
Multi-Park Improvements		0.75					0.75
South Mountain Reservation		9,275.00					9,275.00
South Mountain Arena Dasher Boards		4,955.36					4,955.36
<i>Fiscal Year 2006:</i>							
Annual Capital Transportation:							
Project I	1,344.17	61.61				1,344.17	61.61
Project II			5,217,500.00	4,022,302.16		1,194,828.74	369.10
Personal Assistance Services Program:							
Project II - Cost Share Program		227.93		53.70			174.23
Special Child Health Services		1,673.35		(1,380.06)			3,053.41

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #3

	Balance Dec. 31, 2015					Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Increase</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2006:</i>							
Green Acres Projects:							
West Side Park Improvements:							
Boys and Girls	\$	\$ 8,450.00	\$	\$	\$	\$	\$ 8,450.00
Tri-City		8,450.00					8,450.00
West Side		225.00					225.00
United		8,450.00					8,450.00
Multi-Park Improvements	25,164.45	19.62				25,164.45	19.62
West Side Park Community Center Gymnasium		1,630.00					1,630.00
Alcoholism Services			1,322,962.00	1,010,694.30		302,657.18	9,610.52
<i>Fiscal Year 2007:</i>							
Essex County Local Arts Program	1,800.00					1,800.00	
Green Acres Projects:							
Watsessing Park Conservancy	3,071.14					3,071.14	
Verona Park Improvements		1.40					1.40
Multi-Park Improvements		365.57					365.57
Carousel at Turtle Back Zoo		6,826.23					6,826.23
Historical Maps and Plans Storage		22.63					22.63
Department of Housing and Urban Development:							
EDI Special Purpose Grant:							
Project I		757.47					757.47
Project II		111,519.95					111,519.95
City of Newark:							
Central Avenue Improvements		1,108,516.06					1,108,516.06

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #4

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>				<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2008:</i>							
Essex County Local Arts Program	\$ 1,225.00	\$	\$	\$	\$	\$ 1,225.00	\$
Annual Transportation Program	593.31	6,549.40				593.31	6,549.40
Urban Area Security Initiative		1,237.80					1,237.80
Green Acres Projects:							
South Mountain Reservation		29,967.00					29,967.00
West Side Park Rehabilitation:							
Project I		28,361.55					28,361.55
Project II		40,665.54					40,665.54
Riker Hill Park Improvements	4,478.98	371,900.00				4,478.98	371,900.00
Law Enforcement Technology	500.00	82.55				500.00	82.55
Recreation Trail Program		7,500.00					7,500.00
<i>Fiscal Year 2009:</i>							
American Recovery and Reinvestment Act:							
Roadway Resurfacing Program		628,049.15					628,049.15
Special Child Health Services:							
Case Management		186,336.35					186,336.35
Essex County Local Arts Program:							
Project I	1,181.25					1,181.25	
Project II	124.75	10,355.50				124.75	10,355.50
Annual Transportation Program:							
Project I	6,066.67					6,066.67	
Project II		1,625.50					1,625.50
Green Acres Projects:							
Multi-Parks Improvements		0.84					0.84

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #5

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2009:</i>							
Green Acres Projects:							
Glenfield Park Improvements	\$	\$ 215,919.58	\$	\$	\$	\$	215,919.58
Independence Park Improvements		45,220.94					45,220.94
Eagle Rock Reservation Improvements		1.40					1.40
Yanticaw Park Improvements		56,341.88					56,341.88
Law Enforcement Technology	959.00			959.00			
Logistics and Commodities Distribution Plan		9,598.91					9,598.91
Emergency Operations Center		1,241.94					1,241.94
Essex County Witness Relocation Program		1,638.85			1,638.85		
Cooperative Marketing		3,029.58					3,029.58
Comprehensive County Fund Allocation		2,000.00					2,000.00
Juvenile Detention Alternatives Initiative	2,731.85	48,025.78				2,731.85	48,025.78
Central Avenue Construction Funds for the Oranges		2,271,355.83					2,271,355.83
<i>Fiscal Year 2010:</i>							
Special Child Early Intervention Services		6.14					6.14
Special Child Early Intervention Case Management		12,854.97					12,854.97
Annual Transportation Program	604,488.25	10,911.73		50,247.67		554,240.58	10,911.73
Community Forestry Program		77.55					77.55
Green Acres Projects:							
Branch Brook Park Rehabilitation:							
Project I		73,732.16					73,732.16
Ivy Hill Park Improvements		43,152.78					43,152.78
Improvements to Bloomfield Avenue, Roseland							
Avenue and Westville Avenue		21,282.31					21,282.31

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #6

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2010:</i>							
Improvements to Passaic River Waterfront Park	\$ 215,497.31	\$	\$	\$	\$	\$ 215,497.31	\$
Infoshare Select Intelligence Management		100,000.00			100,000.00		
<i>Fiscal Year 2011:</i>							
Special Child Health Services:							
Early Intervention Services		2,704.43					2,704.43
Right-to-Know Program		10,210.00					10,210.00
Insurance Fraud Reimbursement		166,982.62					166,982.62
Local Arts Program:							
Project I	1,000.00	1,000.00				1,000.00	1,000.00
Project II	5,063.75	1,275.00				5,063.75	1,275.00
Annual Transportation Program	691,113.53	50,860.26				691,113.53	50,860.26
Green Acres Projects:							
Multi-Park Improvements		0.40					0.40
Branch Brook Park Rehabilitation:							
Project II - Roberto Clemente		0.25					0.25
Independence Park Improvements		34,170.50					34,170.50
Irvington Park Rehabilitation		124.50					124.50
Riverfront Park:							
Project IV - Ironbound		191,108.26					191,108.26
Solar Panel and Environmental Education		17,396.91					17,396.91
Law Enforcement Technology Program	33,244.24	561.10		29,866.00		3,378.24	561.10
Subregional Studies Project		41,786.01					41,786.01
New Jersey Data Exchange		117,855.00					117,855.00
ADA Improvements:							
Rehabilitation of Elevators		26,685.10					26,685.10

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #7

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2011:</i>							
Victim Witness Advocacy Fund-							
Supplement	\$	\$ 77,214.47	\$	\$	\$	\$	77,214.47
Disaster Liaison		1,960.52					1,960.52
Comprehensive County Funding Allocation	2,680.00	90,620.10				2,680.00	90,620.10
Juvenile Detention Alternate Initiative	111.00	21,036.63				111.00	21,036.63
Domestic Violence Assessment Center Program		1,038.27		1,038.27			
Paul Coverdell Forensic Science Improvement		931.96					931.96
General Operating Support	1,125.00					1,125.00	
<i>Fiscal Year 2012:</i>							
Alcoholism Services		96,803.86					96,803.86
Special Child Health Services:							
Early Intervention Services		30,661.39					30,661.39
Program Income		10,585.00		5,469.82			5,115.18
Case Management		903.50					903.50
Clean Communities		145.93					145.93
Insurance Fraud Reimbursement		54,392.63					54,392.63
Municipal Alliance to Prevent Alcoholism and							
Drug Abuse		209,460.62					209,460.62
Child Advocacy Unit		66,269.00					66,269.00
Green Acres Projects:							
Branch Brook Park - Roberto Clemente		308.25					308.25
South Mountain Reservations Improvements		9,438.19					9,438.19
Verona Park Improvements		676.20					676.20
General Operating Support	2,750.00			2,500.00		250.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #8

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2012:</i>							
Museums for America	\$ 8,346.78	\$ 40,090.22	\$	\$ 33,865.64	\$	\$	\$ 14,571.36
Edward Byrne Memorial Justice		42.81					42.81
Children's Inter-Agency Coordinating Council		33,612.70					33,612.70
Berkeley Avenue Bridge	10,346.27			10,343.44			2.83
Dodd Street Bridge	43,494.46			43,494.46			
Centre Street Bridge		1,000,000.00					1,000,000.00
Almost Home III		120,119.93			120,119.93		
Bulletproof Vest Partnership Program		789.10					789.10
Law and Program Enforcement for Essex County							
Violence	257,241.70	586,923.93		422,595.52		175,025.04	246,545.07
Disaster Liaison		1,600.00					1,600.00
Workforce Investment Act:							
Gold Standard Evaluation		5,915.49		2,175.07			3,740.42
Hurricane Sandy Disaster National Emergency		213,766.33					213,766.33
Comprehensive County Funding Allocation	29,249.00	48,842.64		28,449.00		800.00	48,842.64
Juvenile Detention Alternative Innovation	20.00	5,761.87				20.00	5,761.87
Domestic Violence Assessment Program Income	13.48	14.04		27.52			
Paul Coverdell Program		14.26					14.26
<i>Fiscal Year 2013:</i>							
Area Plan		14,657.51			14,657.51		
Alcoholism Services		110,764.42					110,764.42
Annual Transportation Program		81,287.67					81,287.67

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #9

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>				<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2013:</i>							
Work First New Jersey:							
Project II	\$	\$ 1,134,385.88	\$	\$	\$ 1,134,385.88	\$	\$
Workforce Investment Act - Youth Allotment		87,301.86			87,301.86		
Sunday Court Arraignment		7,145.00			7,145.00		
General Operating Support	1,859.00					1,859.00	
Essex County Turtle Back Zoo Improvements to Playground and Pavilion	47,142.24	1,701.48		47,142.24			1,701.48
Green Acres Projects:							
Anderson Park Improvements - Friends of Anderson Park		27,125.00					27,125.00
Eagle Rock Reservation		1,771.90					1,771.90
Branch Brook Park La Casa de Don Pedro		405.00					405.00
River Bank Park Improvements - SPARK Friends		400.00					400.00
Sea Lion Exhibit - Zoological Society of New Jersey Multi-Park Improvements		6,494.09					6,494.09
Sandy Homeownership/Renter Assistance Program	1,363.10	11,588.12		(10,725.43)	23,676.65		
South Orange Avenue/Glenview Road Intersection		317,274.00					317,274.00
Community Forestry Management Plan		3,000.00					3,000.00
Special Child Health Services:							
Early Intervention		16,047.69					16,047.69
State of New Jersey Department of Health:							
Division of Family Health Services		6,550.95					6,550.95
Essex County Historic Holiday House Tour		3,000.00					3,000.00
Housing Opportunities for People with Aids		2,675.82			2,675.82		
Subregional Transportation Planning Program		7.76					7.76

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #10

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2013:</i>							
Emergency Management Agency Assistance	\$ 5,000.00	\$ 15,000.00	\$	\$ 5,000.00	\$	\$	\$ 15,000.00
Homeland Security Grant Program		1,352.14					1,352.14
Urban Area Security Initiative:							
State Share		45,000.00					45,000.00
Local Share		55,311.60					55,311.60
Federal Emergency Management Agency:							
Mitigation of Office of Emergency Management:							
Project II		32,551.61					32,551.61
Children's Inter-Agency Coordinating Council		439,700.00					439,700.00
Municipal Alliance to Prevent Alcoholism		267,995.24					267,995.24
Post Sandy Planning and Assistance	90,550.00	189,450.00		63,900.00		26,650.00	189,450.00
Care Coordination Program Income		129,865.44		63,012.45			66,852.99
Auctioned Vehicle Program Income		10,136.00					10,136.00
Park Avenue Intersections in Orange and East Orange		121,448.39					121,448.39
Park Avenue and 4th Street Intersections		221,280.78					221,280.78
Rehabilitation of the Glen Avenue Bridge		51,037.65					51,037.65
Clean Communities		20.34					20.34
Almost Home III		71,953.20			71,953.20		
Special Transportation Program Income		7,429.00					7,429.00
County Office of Victim Witness Advocacy							
Supplement	30,057.00	8,445.62		38,159.88			342.74
Local Arts Program	1,325.00					1,325.00	
State Homeland Security Program		8,440.84					8,440.84
Hazard Mitigation Grant Program		13,000.00					13,000.00
Family Court Program		5,437.21					5,437.21

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #11

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2013:</i>							
General Educational Development Testing Center	\$	\$ 1.00	\$	\$	\$	\$	\$ 1.00
Comprehensive County Funding Allocation	88,928.72	217,773.08		48,268.65		84,305.21	174,127.94
Juvenile Detention Alternative Intervention	80.00	31,086.18				80.00	31,086.18
Domestic Violence Assessment Center							
Program Income		40.71		40.71			
Workforce Investment Act:							
Adult and Dislocated Worker	1,766.25	146,020.68			147,786.93		
Workforce Learning Link Program		0.08			0.08		
Paul Coverdell Forensic Science Improvement		7,024.34					7,024.34
<i>Fiscal Year 2014:</i>							
Area Plan	13,002.58	6,302.04		13,002.58	6,302.04		
Alcoholism Services	23,145.00	27,633.20		198.44	50,579.76		
Annual Transportation Program		346.21		(60,465.71)			60,811.92
General Operating Support:							
Regular	4,893.00					4,893.00	
Work First New Jersey:							
Temporary Assistance for Needy Families	351,817.00	477,004.75			828,821.75		
Super Storm Sandy Resiliency Efforts		46,776.42					46,776.42
Super Storm Sandy Medically Fragile Children		457.19					457.19
South Orange Avenue Traffic Operational	23,404.24	0.33		10,506.96		12,897.28	0.33
Bloomfield Avenue, Valley Road and Orange							
Avenue Improvements		130,000.00					130,000.00
Social Service for the Homeless:							
Project I		12,402.95		(53,139.05)	65,542.00		
Project II	35,060.36	441,763.76		32,721.25	444,102.87		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #12

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>				<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2014:</i>							
Special Children Health Service:							
Early Intervention Service	\$	\$ 57,957.30	\$	\$ 657.34	\$	\$	\$ 57,299.96
Case Management		5,934.79					5,934.79
Program Income		5,520.00		186.03			5,333.97
Housing Opportunities for People with Aids	6,857.16	16,428.66		(2,881.83)	26,167.65		
Subregional Transportation Planning Program		24,216.20					24,216.20
Emergency Management Agency Assistance		95,000.00					95,000.00
Children's Inter-Agency Coordinating Council		276,766.70					276,766.70
Municipal Alliance to Prevent Alcoholism		119,296.93		(36,346.33)			155,643.26
Intellectual Property Program		297,306.32		282,265.60			15,040.72
Youth Symposium Career Exploration in N.J.		2,064.25					2,064.25
Care Coordination Program Income		127,072.00					127,072.00
Senior Citizens' and Disabled Residents							
Transportation Assistance Program:							
Auctioned Vehicles Program Income		10,831.00					10,831.00
Sheriff's K-9 Unit		2,606.97		2,606.00			0.97
Improvements to Eight Intersections		300,923.78					300,923.78
Newark Access Variable Message Signage	39,608.94			32,728.74			6,880.20
Clean Communities	10,395.70	13.08		10,395.70			13.08
Multi-Jurisdictional Gang, Gun and Narcotics							
Task Force		4.00					4.00
Prosecutor LED Mental Health Diversion	3,000.00	134,274.09		114,325.98		6,639.10	16,309.01
Almost Home III		70,252.90		2,076.90	68,176.00		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #13

	Balance Dec. 31, 2015					Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Increase</u>	<u>Expended</u>	<u>Cancelled</u>	<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2014:</i>							
Respite Care Program:							
Grant	\$	\$	\$	\$	\$	\$	\$
Program Income	2,199.44	32,610.19		2,199.44			32,610.19
Senior Citizens and Disabled Residents							
Transportation Assistance Program:							
Special Transportation Program:							
Project I		9,903.00					9,903.00
Project II		448,955.79		448,955.79			
Body Armor Replacement Fund:							
Youth Services		6,505.14		6,505.14			
Tenant Resource Center		4,653.12		4,653.12			
Violence Against Women		30,107.17					30,107.17
Local Arts Program	6,847.50					6,847.50	
State Homeland Security Program	178,937.39	40,104.17		218,990.74			50.82
New Jersey Share Program Income		4,072.07		(9,301.12)		3,468.02	9,905.17
Sexual Assault Response Team:							
Nurse Examination		6,351.92					6,351.92
Family Court Program	336.54	91,201.51				336.54	91,201.51
Supportive Assistance for Individuals and Families	284.65	223,095.82		2,874.48			220,505.99
General Educational Development Testing Center		16,375.57					16,375.57
Job Access and Reverse Commute:							
Project II		0.06					0.06
Comprehensive County Funding Allocation	64,045.14	528,887.70		(50,730.91)		31,138.73	612,525.02
Construction of Lenape Trail and Walking Path	34,140.00			34,140.00			
Juvenile Detention Alternative Initiative	1,068.00	36,985.31		648.00		420.00	36,985.31
Essex County College Learning Link		57.28					57.28

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #14

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2014:</i>							
Essex County One Stop	\$	\$ 14,052.68	\$	\$ 6,060.00	\$	\$	\$ 7,992.68
Supplemental Workforce - SmartSTEPS		10.15					10.15
Urban Area Security Initiative:							
Project I		32.00					32.00
Project II		45,766.00		40,000.00			5,766.00
Domestic Violence Assessment Center		755.00		755.00			
Workforce Investment Act:							
Youth Allotment	157,490.79	755,252.59		759,201.16	153,542.22		
Workforce Learning Link	17.69	12,264.71		17.69			12,264.71
Work First New Jersey:							
Temporary Assistance for Needy Families	45,959.30	371,954.32		82,686.05	335,227.57		
<i>Fiscal Year 2015:</i>							
Area Plan	1,492,157.49	88,537.17		1,519,214.66			61,480.00
Alcoholism Services	235,710.31	40.00		207,261.39			28,488.92
Annual Transportation Program	219,816.85	61,568.50		177,059.11		42,583.80	61,742.44
Oral History Film for Essex County Kipps Cast		11,500.00					11,500.00
Ivy Hill Park Softball Field Improvements	137,550.77	32,530.00		49,142.03			120,938.74
General Program Support::							
Summer Concert Series		14,754.00		14,754.00			
Work First New Jersey:							
Temporary Assistance for Needy Families	1,991,936.25	5,336,206.89		5,606,789.85		989,177.07	732,176.12
Human Service Advisory Board		0.15			0.15		
Rehabilitation of Lyons Avenue Bridge		435,000.00				389,822.00	45,178.00
Replacement of Cherry Lane Bridge		1,000,000.00					1,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #15

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2015:</i>							
Restroom Improvements at the Essex County Economic Development Authority	\$	\$ 119,894.00	\$	\$	\$	\$	\$ 119,894.00
Bridge Street, Clay Street and Jackson Street Bridges	981,067.00	260,670.00		726,418.36		254,648.64	260,670.00
DPW Headquarters Photovoltaic Power		250,000.00				250,000.00	
Irvington Avenue Streetscape Improvement Project		850,000.00					850,000.00
Irvington Center Streetscape Improvement Project		719,921.00		530,488.66		189,432.34	
Lyons Avenue Improvements	211,892.03	2,553,439.97	109,043.00	2,156,032.21		718,341.25	1.54
Chancellor Avenue Improvements	239,194.42	2,841,728.58	139,133.00	2,736,382.24		483,672.26	1.50
Berkeley Avenue Bridge Over Second River:							
Project I	1,168,473.09	4,757,861.91		2,278,535.04		2,487,390.05	1,160,409.91
Project II		2,600.00					2,600.00
Replacement of Hoover Avenue Bridge		772,500.00		160,221.03		583,785.22	28,493.75
Replacement of Centre Street Bridge		1,000,000.00					1,000,000.00
Social Service for the Homeless	1,597,574.22	434,434.37	158,000.00	1,658,045.95	531,962.64		
Special Child and Early Intervention Services	5,728.60	701,273.45		657,575.69		3,214.89	46,211.47
Special Child Health Services:							
Case Management	1,103.63	114,093.35		108,307.72		670.50	6,218.76
Housing Opportunities for People with Aids		363,000.00		293,654.70		12,578.15	56,767.15
Community Service Block Grant	191,282.96	168,859.08		360,142.04			
Continuum of Care Program		47,340.56		40,401.46	6,939.10		
Subregional Transportation Planning Program		106,928.33		106,906.08			22.25
Freeway Drive and Station Area Safety		200,000.00		40,611.67		159,388.33	
Emergency Management Agency Assistance		100,000.00					100,000.00
Children's Inter-Agency Coordinating Council	269,860.10	48,660.00		307,614.43			10,905.67
Pedestrian Safety Enforcement		3,553.02					3,553.02

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #16

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2015:</i>							
Essex County Justice Information Project	\$	\$ 135,530.00	\$	\$	\$	\$	\$ 135,530.00
Rehabilitation of Irvington Field House Building	298,158.40			298,158.40			
Weequahic Park	149,684.78	0.50		147,707.78			1,977.50
Weequahic Park - Synthetic Turf Field	1,151,927.00			1,151,927.00			
Care Coordination Program		107,142.10		(15,767.90)			122,910.00
Universal Service Fund		38,781.00		38,781.00			
Clean Communities Grant	136.41	73,813.89		18,636.41		4,500.00	50,813.89
Multi-Jurisdictional Gang, Gun and Narcotics Task Force		171,302.00		171,302.00			
Almost Home III	14,771.97	176,480.56		115,034.03	76,218.50		
Respite Care:							
Grant	49,868.88	29,919.42		68,318.97			11,469.33
Program Income	8,499.59	8,676.33		17,175.92			
Senior Citizens' and Disabled Residents Transportation Assistance Program Income		7,909.00					7,909.00
Body Armor Replacement Fund:							
Corrections		49,810.41		49,510.41			300.00
Prosecutor		2,054.00		2,054.00			
Sheriff	14,982.00	99.80		15,081.80			
Youth Services		16,695.00		16,695.00			
Conducted Energy Device Assistance		51,838.00		40,225.32			11,612.68
County Office of Victim Witness Advocacy:							
Project I		310,484.49		310,484.00			0.49
Project II		27,777.86		27,777.86			
Local Arts Program	41,662.00	710.00		33,704.00		7,668.00	1,000.00
Senior Citizen and Disabled Residents Transportation Assistance Program	381,913.72	125,920.91		125,273.95			382,560.68

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #17

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2015:</i>							
County Environmental Health Act:							
Regular Program	\$ 824.54	\$ 159,678.46	\$	\$ 160,503.00	\$	\$	\$
Core Program		150,870.25		150,870.23			0.02
Elective Program		67,682.00		67,682.00			
Sexual Assault Response Team:							
Project I		3,047.89					3,047.89
Project II		94,990.25		67,118.73		307.50	27,564.02
Family Court Program	336.54	41,855.86		19,582.46		336.54	22,273.40
Supportive Assistance for Individuals and Families	8,944.24	551,890.10		530,224.02		2,990.42	27,619.90
General Educational Development Testing Center	1,299.40	10,371.60		2,048.70		2,308.80	7,313.50
Job Access and Reverse Commute:							
Project I		308,746.38		308,745.75			0.63
Project II		200,000.00		200,000.00			
Project III		480,000.00		416,870.43			63,129.57
Project IV		50,000.00		50,000.00			
Comprehensive County Funding Allocation	374,122.36	348,530.66		664,343.49		43,000.63	15,308.90
State Incentive Program Funds	75,954.56	266,567.97		270,597.39		27,476.99	44,448.15
Juvenile Detention Alternative Initiative	5,299.29	54,446.78		20,486.71		2,056.80	37,202.56
Click It or Ticket		796.75					796.75
COPS Anti-Gang Initiative Program		594,023.00					594,023.00
Urban Area Security Initiative:							
Project I		479,016.00		98,251.35			380,764.65
Project II		435,297.00		70,331.28		110,166.50	254,799.22
Domestic Violence Assessment Center Program		760.00		47.20			712.80
Workforce Development Partnership Program		205,782.00					205,782.00
Local Law Enforcement Assistance Component		34,189.00		34,189.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #18

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>				<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2015:</i>							
Workforce Investment Act:							
Youth Allotment	\$ 150,946.88	\$ 535,748.75	\$	\$ 271,863.62	\$	\$ 142,539.19	\$ 272,292.82
Adult and Dislocated Worker	349,329.41	1,298,523.76		1,078,667.74		203,222.39	365,963.04
Workforce Learning Link Program	89.11	64,983.41		64,859.03		213.00	0.49
Work First New Jersey:							
Temporary Assistance for Needy Families	604,735.80	5,868,292.70		4,893,451.74		37,289.64	1,542,287.12
Need Based Work Support Allotment		168,338.37		(96,115.00)			264,453.37
Community Provider Contract Adjustment:							
Alcoholism		10,656.00		10,656.00			
Social Service for the Homeless		23,160.00					23,160.00
Children's Inter-Agency Coordinating Council		13,653.00					13,653.00
Paul Coverdell Forensic Science Improvement		50.00					50.00
<i>Fiscal Year 2016:</i>							
Area Plan			7,078,179.00	5,999,096.83		1,026,764.97	52,317.20
General Operating Support			10,872.00	10,872.00			
West Side Parking Lot Extension			250,000.00	241,217.20		8,782.80	
Walsessing Perimeter Fence Improvement			250,000.00			250,000.00	
General Program Support:							
Summer Concert Series			14,754.00				14,754.00
Work First New Jersey:							
Temporary Assistance for Needy Families			9,975,388.00	1,466,431.10		2,688,487.64	5,820,469.26
Human Service Advisory Council			68,859.00	67,859.78		998.00	1.22
First Tee Program			3,000,000.00	190,845.10		2,809,154.90	
Food Waste, Tire Clean-Up			12,500.00				12,500.00
Personal Assistance Service Program			130,000.00	130,000.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #19

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>				<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2016:</i>							
Traffic Signal Intersection at Broad and Pitt Streets	\$	\$	\$ 142,120.00	\$	\$	\$	\$ 142,120.00
Traffic Signal Intersection at East Northfield Road			83,333.00	56,948.19		26,384.81	
Four Intersections			2,807,596.00			230,596.96	2,576,999.04
Replacement of Orton Road Over Pine Brook			1,000,000.00				1,000,000.00
Replacement of Mill Street Bridge Over Second River			394,752.00				394,752.00
Social Service for the Homeless			3,878,741.00	1,364,429.55		2,267,410.97	246,900.48
Special Child Early Intervention - Case Management			1,517,013.00	707,278.72		4,462.41	805,271.87
Special Child Early Intervention			289,837.00	142,254.19		408.38	147,174.43
Housing Opportunities for People with Aids			346,539.00				346,539.00
Community Service Block Grant			1,024,181.00	785,148.10		232,678.76	6,354.14
Subregional Transportation Planning Program			132,966.00	29,383.81			103,582.19
Right-to-Know:							
Project I			20,419.00	20,419.00			
Project II			20,419.00	10,209.50			10,209.50
Portable Generator, Fuel Reception			197,368.00				197,368.00
Standby Generator for Critical Facilities			330,000.00				330,000.00
Children's Inter-Agency Council			439,700.00	207,775.89		207,766.25	24,157.86
Municipal Alliance to Prevent Alcoholism:							
Project I			815,833.00	607,128.93			208,704.07
Project II			815,833.00	28,446.25		682,808.57	104,578.18
Pedestrian Safety Grant Program:							
Project I			7,500.00				7,500.00
Project II			16,000.00	13,429.54			2,570.46

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #20

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>				<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2016:</i>							
Green Acres Projects:							
Multi-Park Improvements:							
Project I	\$	\$	\$ 3,947,683.00	\$ 3,947,683.00	\$	\$	
Project II:							
Cedar Grove			5,000,000.00	5,000,000.00			
Sea Turtle Recovery Center			300,000.00	300,000.00			
Construction of Baseball, Softball and Soccer Field			3,450,000.00	1,046,342.35		87,615.15	2,316,042.50
Cattle Exhibit, Observation Area and Other Improvements			500,000.00	205,996.00		255,880.50	38,123.50
Insurance Fraud Reimbursement Program			250,000.00	250,000.00			
Intellectual Property Program			400,000.00				400,000.00
Smart Prosecution Initiative			350,000.00				350,000.00
Senior Farmers Market Nutrition Program			4,250.00	4,250.00			
Care Coordination Program Income			54,295.00	10,208.70			44,086.30
Universal Service Fund			33,160.00				33,160.00
Clean Communities Grant			84,495.00				84,495.00
Implementing Mosquito Identification			27,325.00				27,325.00
Multi-Jurisdictional Gang, Gun and Narcotics			310,163.00	153,524.00			156,639.00
Shelter Plus Care			280,678.00	110,140.10			170,537.90
Respite Care:							
Grant			594,515.00	479,461.64		60,549.95	54,503.41
Program Income			26,598.00	8,732.59			17,865.41
Senior Citizens' and Disabled Residents Transportation Assistance			82,808.00				82,808.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #21

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	Encumbered	Unencumbered				Encumbered	Unencumbered
<i>Fiscal Year 2016:</i>							
Body Armor Replacement Fund:							
Corrections	\$	\$	\$ 57,499.00	\$ 24,145.59	\$	\$	\$ 33,353.41
Prosecutor			12,118.00	12,067.25			50.75
Sheriff			35,608.00	10,387.60		11,236.50	13,983.90
Juvenile			16,665.00	15,931.26			733.74
Tenant Resource Center			93,000.00	79,523.64			13,476.36
County Office of Victim Witness Advocacy:							
Project I			534,788.00	236,194.00			298,594.00
Project II			86,454.00	57,458.45			28,995.55
Local Arts Program:							
Fiscal Year 2016			124,836.00	88,652.50		35,283.50	900.00
Fiscal Year 2017			124,836.00				124,836.00
Senior Citizens' and Disabled Residents Transportation Assistance			1,218,620.00	675,901.45		259,780.60	282,937.95
Federal Transit Administration			153,540.00				153,540.00
County Environmental Health Act			323,383.00	77,362.93		195.30	245,824.77
Urban Area Security Initiative			454,110.00				454,110.00
New Jersey Share Program Income			2,150.00				2,150.00
Sexual Assault Response Team			112,764.00	19,839.57			92,924.43
Low Income Home Energy Assistance Program			53,555.00	53,555.00			
Cooperative Marketing			21,250.00	12,166.00		9,084.00	
Continuum of Care			244,000.00	66,808.16			177,191.84
Supportive Assistance for Individuals and Families			656,607.00	69,036.59		1,967.82	585,602.59
General Educational Development			13,712.00	676.00		530.40	12,505.60
Job Access and Reverse Commute			644,542.00			644,542.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #22

	Balance Dec. 31, 2015		Increase	Expended	Cancelled	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>				<u>Encumbered</u>	<u>Unencumbered</u>
<i>Fiscal Year 2016:</i>							
Comprehensive County Funding Allocation	\$	\$	\$ 1,565,806.00	\$ 774,622.27	\$	\$ 289,695.54	\$ 501,488.19
Juvenile Detention Alternative Initiative			123,633.00	9,274.76		12,867.92	101,490.32
Drive Sober or Get Pulled Over:							
Fiscal Year 2016			5,000.00	4,304.81			695.19
Fiscal Year 2017			5,000.00				5,000.00
COPS Hiring Program			1,875,000.00	565,000.00			1,310,000.00
Essex County Job Access and Reverse Commute			50,000.00	50,000.00			
Child Advocacy Program			334,750.00	334,750.00			
Supplemental Workforce - SmartSTEPS			16,050.00	15,000.00			1,050.00
SmartSTEPS			24,075.00				24,075.00
Urban Areas Security Initiative			357,500.00				357,500.00
Domestic Violence Assessment Center Program			1,425.00				1,425.00
Local Law Enforcement Assistance Component			33,659.00				33,659.00
Workforce Innovation:							
Adult and Dislocated Worker Allotment			2,224,169.00	530,738.37		275,802.76	1,417,627.87
Youth Allotment			1,056,053.00	191,987.51		399,578.08	464,487.41
Workforce Learning Link Program			104,000.00	8,721.04		3,686.65	91,592.31
Work First New Jersey			11,790,011.00	4,714,631.66		594,180.62	6,481,198.72
	<u>\$ 15,760,146.68</u>	<u>\$ 57,331,452.68</u>	<u>\$ 82,263,478.00</u>	<u>\$ 71,831,154.90</u>	<u>\$ 4,304,923.96</u>	<u>\$ 24,012,599.94</u>	<u>\$ 55,206,398.56</u>
	A	A	Sheet #23	Sheet #23	Sheet #23	A	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-19
Sheet #23

	<u>Ref.</u>	<u>Increase</u>	<u>Expended</u>	<u>Cancelled</u>
Federal and State Grants	A-3	\$82,109,030.00	\$	\$
Essex County Matching Funds	A-4	154,448.00		
Due to Current Fund	A-16			16,617.82
Cash Disbursed	A-4		71,025,478.07	
Due to State of New Jersey	A-15		805,676.83	
Cancellations:				
Grants Receivable	A-18			4,288,306.14
		<u>\$82,263,478.00</u>	<u>\$71,831,154.90</u>	<u>\$4,304,923.96</u>
	<u>Reference</u>	<u>Sheet #22</u>	<u>Sheet #22</u>	<u>Sheet #22</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-20

<u>Program</u>	<u>Balance Dec. 31, 2015</u>	<u>Collections</u>	<u>Applied to Grants Receivable</u>	<u>Balance Dec. 31, 2016</u>
Respite Care Program:				
Program Income	\$ 26,598.30	\$ 25,502.57	\$ 26,598.00	\$ 25,502.87
Waiver Program Income	25,965.00			25,965.00
Social Services Block Grant	14,190.00			14,190.00
Personal Assistance Grant	2,206.00			2,206.00
Care Coordination Program Income	54,295.24	51,915.00	54,295.00	51,915.24
Domestic Violence	2,199.00	575.00	1,425.00	1,349.00
New Jersey Shares Program	4,770.00	3,050.00	2,150.00	5,670.00
Essex County Abbott Preschool	15,519.00			15,519.00
Temporary Assistance for Needy Families	186,225.00			186,225.00
Domestic Violence Assessment Center	5,233.50			5,233.50
Body Armor Replacement:				
Prosecutor	12,123.48	10,925.82	12,118.00	10,931.30
Corrections	57,503.01	55,115.25	57,499.00	55,119.26
Youth Services	16,671.35	13,331.78	16,665.00	13,338.13
Sheriff	35,614.85	33,942.82	35,608.00	33,949.67
Essex County Environmental Health Grant	9,741.00			9,741.00
Job Access and Reverse Commute:				
Township of Fairfield - Route 10	22,356.50			22,356.50
Other	948,599.34			948,599.34
Workforce Investment Act	4,335.00			4,335.00
General Education Development Program				
Income	13,712.08	9,509.51	13,712.00	9,509.59
Prisoner Transportation Program Income	82,808.27	116,384.00	82,808.00	116,384.27
Right-to-Know	5,104.75		5,104.75	
Green Acres Programs:				
Eagle Rock Conservation	16,584.80			16,584.80
Multi-Park Improvements:				
Project I	29,905.29			29,905.29
Project II	8,545.00			8,545.00
Project III	187,192.95			187,192.95
Grover Cleveland Park	28,265.10			28,265.10
Branch Brook Park:				
Project I	19,500.00			19,500.00
Project II	163,022.50			163,022.50
Project III - Roberto Clemente	200,000.00			200,000.00
Verona Park Improvements	37,095.00			37,095.00
Turtle Back Zoo:				
Zoological Society	258,895.00			258,895.00
Waste Water Management	21,846.66			21,846.66
Sea Lion Exhibit - Turtle Back Zoo	100.50			100.50
Speed and Aggressive Driving	10,000.00			10,000.00
JABG Juvenile Grant	14,341.16		14,341.16	
Sheriff Public Safety	5,000.00			5,000.00
Human Services Advisory Council	11,280.00		11,280.00	
Fema OEM Grant		32,088.57		32,088.57
Senior Citizens and Disabled Residents				
Transportation Assistance Auction Vehicle				
Program Income		2,900.55		2,900.55
New Jersey Historical Commission - Parks		5,436.00		5,436.00
Division of Highway Traffic Safety - Sheriff		4,000.00		4,000.00
	<u>\$2,557,344.63</u>	<u>\$364,676.87</u>	<u>\$333,603.91</u>	<u>\$2,588,417.59</u>

Reference

A

A-4

A-18

A

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS

B-1

	<u>Ref.</u>	<u>Pension Trust Fund</u>	<u>Other Trust Fund</u>
Balance December 31, 2015	B	\$2,601,347.27	\$36,588,807.72
Increased by:			
Grants Receivable:			
Community Development Programs	B-3	\$	\$6,900,798.78
Taxes Receivable	B-4		12,623,207.00
Other Accounts Receivable	B-5		492,664.22
Interfunds Receivable	B-6	2,500,000.00	
Interfunds Payable	B-7	306.72	85,595.24
Payroll Deductions Payable	B-8		62,179,979.87
Due to U.S. Department of Housing and Urban Development	B-9		29.59
Sales Tax Payable	B-10		49,307.05
Performance Bonds	B-13		1,397,325.44
Employees' Retirement System	B-14	379,248.35	
Community Development Programs	B-15		205,758.68
State Unemployment Insurance Fund	B-16		627,501.06
Workers' Compensation Claims Fund	B-17		2,608,965.55
Dedicated Funds:			
Constitutional Offices	B-18		460,993.01
Law Enforcement Trust Funds	B-19		6,042,853.46
Federal Equitable Sharing Program	B-20		43,655.40
Parks, Recreational and Cultural Affairs Programs	B-21		1,331,328.20
Open Space Trust Fund	B-22		20,963.65
Other Trust Funds	B-23		5,235,950.31
		<u>2,879,555.07</u>	<u>100,306,876.51</u>
		5,480,902.34	136,895,684.23
Decreased by:			
Disbursements per Schedule	B-2	<u>3,144,933.96</u>	<u>97,468,866.29</u>
Balance December 31, 2016	B	<u>\$2,335,968.38</u>	<u>\$39,426,817.94</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	<u>Ref.</u>	<u>Pension Trust Fund</u>	<u>Other Trust Fund</u>
Other Accounts Receivable	B-5	\$	\$ 452,336.93
Interfunds Payable	B-7	331.19	
Payroll Deductions Payable	B-8		61,590,923.45
Sales Tax Payable	B-10		48,930.41
Performance Bonds	B-13		1,020,000.00
Pension Payments	B-14	2,665,339.38	
Other Expenses	B-14	479,263.39	
Community Development Programs	B-15		6,942,946.40
State Unemployment Insurance Fund	B-16		253,846.59
Workers' Compensation Claims Fund	B-17		2,601,542.32
Dedicated Funds - Constitutional Offices	B-18		677,054.50
Law Enforcement Trust Funds	B-19		5,049,567.63
Federal Equitable Sharing Program	B-20		243,000.41
Parks, Recreational and Cultural Affairs Programs	B-21		864,675.95
Open Space Trust Fund	B-22		14,022,759.70
Other Trust Funds	B-23		3,701,282.00
	B-1	<u>\$3,144,933.96</u>	<u>\$97,468,866.29</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-3

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Grants</u> <u>Awarded</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Operating Programs:				
Community Development Programs	\$ 576,224.92	\$4,222,646.00	\$3,034,254.69	\$ 1,764,616.23
Recovery Programs	473,506.24			473,506.24
Emergency Shelter Programs	322,942.49	414,730.00	410,520.00	327,152.49
Home Programs	5,562,054.09	810,459.00	2,762,828.09	3,609,685.00
American Recovery and Reinvestment Act:				
Homeless Prevention and Rapid Re-Housing Program	223,399.96			223,399.96
Owner-Occupied Rehabilitation Program	<u>4,061,575.00</u>	<u>400,000.00</u>	<u>693,196.00</u>	<u>3,768,379.00</u>
	<u>\$11,219,702.70</u>	<u>\$5,847,835.00</u>	<u>\$6,900,798.78</u>	<u>\$10,166,738.92</u>
<u>Reference</u>	<u>B</u>	<u>B-15</u>	<u>B-1</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-4

	Balance Dec. 31, 2015	2016 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2016
Township of Belleville	\$ 166.56	\$ 423,498.83	\$ 1,240.44	\$ 423,665.39	\$ 1,240.44
Township of Bloomfield	2,587.60	642,193.14	1,231.84	644,780.74	1,231.84
Borough of Caldwell	46.08	168,242.30	200.07	168,196.22	292.23
Township of Cedar Grove	1,335.52	351,348.43	1,577.95	353,520.27	741.63
City of East Orange	1,480.31	411,418.62	2,663.90	412,898.93	2,663.90
Borough of Essex Fells	46.96	115,204.02	1,545.23	115,250.98	1,545.23
Township of Fairfield	915.66	446,906.98	1,103.41	447,822.64	1,103.41
Borough of Glen Ridge	316.19	236,933.40	487.35	237,249.59	487.35
Township of Irvington	581.88	309,002.42	655.26	309,584.30	655.26
Township of Livingston	10,304.01	1,147,519.34	6,556.90	1,157,823.35	6,556.90
Township of Maplewood	1,071.93	526,785.48	1,663.10	529,520.51	
Township of Millburn	7,164.94	1,411,970.28	7,089.01	1,419,135.22	7,089.01
Township of Montclair	2,291.57	1,026,905.44	6,991.74	1,029,197.01	6,991.74
City of Newark	16,069.10	2,055,772.66	25,914.59	2,071,841.76	25,914.59
Borough of North Caldwell	1,200.26	261,604.26	1,087.47	262,804.52	1,087.47
Township of Nutley	1,430.47	545,389.22	1,665.29	546,819.69	1,665.29
City of Orange Township	447.50	216,349.08	3,959.35	216,796.58	3,959.35
Borough of Roseland	1,189.59	274,831.60	375.32	276,021.19	375.32
Township of South Orange Village	594.61	395,172.24	368.60	395,766.85	368.60
Township of Verona	1,546.07	351,192.02	1,016.91	352,738.10	1,016.90
Township of West Caldwell	1,422.89	347,295.54	1,338.87	348,718.43	1,338.87
Township of West Orange	723.48	902,331.26	2,129.15	903,054.73	2,129.16
	<u>\$52,933.18</u>	<u>\$12,567,866.56</u>	<u>\$ 70,861.75</u>	<u>\$12,623,207.00</u>	<u>\$68,454.49</u>
<u>Reference</u>	<u>B</u>	<u>B-22</u>	<u>B-22</u>	<u>B-1</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-5

	<u>Ref.</u>	<u>Pension Trust Fund</u>	<u>Other Trust Fund</u>			
			<u>Total</u>	<u>Restitution Fees</u>	<u>Utilities Authority</u>	<u>Dedicated Funds</u>
Balance December 31, 2015	B	\$ 15,161.82	\$149,348.96	\$4,965.91	\$136,795.54	\$ 7,587.51
Increased by:						
Payroll Advances	B-2		452,336.93		452,336.93	
Fees:						
Board of Taxation	B-18		4,432.37			4,432.37
		<u>15,161.82</u>	<u>606,118.26</u>	<u>4,965.91</u>	<u>589,132.47</u>	<u>12,019.88</u>
Decreased by:						
Collections	B-1		492,664.22		485,076.71	7,587.51
Balance December 31, 2016	B	<u>\$ 15,161.82</u>	<u>\$113,454.04</u>	<u>\$4,965.91</u>	<u>\$104,055.76</u>	<u>\$ 4,432.37</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS RECEIVABLE

B-6

	<u>Ref.</u>	<u>Pension Trust Fund Current Fund</u>
Increased by:		
Budget Appropriation	B-14	\$2,500,000.00
Decreased by:		
Settlements	B-1	<u>2,500,000.00</u>
		<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS PAYABLE

B-7

	<u>Ref.</u>	<u>Pension Trust Fund Current Fund</u>	<u>Other Trust Fund Current Fund</u>
Balance December 31, 2015	B	\$ 43.28	\$ 20,500.38
Increased by:			
Interest Earned on Investments	B-1	306.72	
Current Fund Revenue Deposited in Trust Fund in Error	B-1		85,595.24
Payroll Withholding Taxes Paid by Current Fund in Error	B-14	11,460.71	
Unallocated Receipts Erroneously Recorded to Owner-Occupied Rehabilitation Program	B-15		5,000.00
		<u>11,810.71</u>	<u>111,095.62</u>
Decreased by:			
Settlements	B-2	<u>331.19</u>	
Balance December 31, 2016	B	<u><u>\$11,479.52</u></u>	<u><u>\$111,095.62</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-8

	<u>Ref.</u>	<u>Other Trust Fund</u>
Balance December 31, 2015	B	\$ 3,870,182.93
Increased by:		
County Payroll Withholdings		\$62,148,444.91
Reimbursements		<u>31,534.96</u>
	B-1	<u>62,179,979.87</u>
		66,050,162.80
Decreased by:		
Payroll Deductions	B-2	<u>61,590,923.45</u>
Balance December 31, 2016	B	<u>\$ 4,459,239.35</u>

Analysis of Balance

Public Employees' Retirement System:

Regular Pension	\$ 1,783,392.45
Supplemental Annuity	268.39

Police and Firemen's Retirement System:

Regular Pension	1,883,053.50
Supplemental Annuity	702.44

Deferred Compensation

(10,394.09)

U.S. Savings Bonds

7,628.84

Credit Union

(477.00)

Garnishee

2,863.79

Insurance

6,737.51

Supplemental Health Care

785,323.52

Disaster Relief

140.00

\$ 4,459,239.35

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-9

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 17,352.99
Increased by:			
Interest Earned on Loan Repayment Programs	B-1	\$ 29.59	
Transfer from Community Development Programs	B-15	<u>25,860.91</u>	
			<u>25,890.50</u>
Balance December 31, 2016	B		<u>\$ 43,243.49</u>

SALES TAX PAYABLE

B-10

	<u>Ref.</u>		
Increased by:			
Collections	B-1		\$ 49,307.05
Decreased by:			
Payments	B-2		<u>48,930.41</u>
Balance December 31, 2016	B		<u>\$ 376.64</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

BID DEPOSITS

B-11

	<u>Ref.</u>	
Balance December 31, 2015	B	<u>\$ 30,478.25</u>
Balance December 31, 2016	B	<u>\$ 30,478.25</u>

SECURITY DEPOSITS

B-12

	<u>Ref.</u>	
Balance December 31, 2015	B	<u>\$ 22,000.00</u>
Balance December 31, 2016	B	<u>\$ 22,000.00</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PERFORMANCE BONDS

B-13

	<u>Ref.</u>		
Balance December 31, 2015	B		\$1,666,300.69
Increased by:			
Performance Bond Collections:			
Road Opening Deposits		\$1,397,150.00	
Interest on Deposits		<u>175.44</u>	
	B-1		<u>1,397,325.44</u>
			<u>3,063,626.13</u>
Decreased by:			
Refunds	B-2		<u>1,020,000.00</u>
Balance December 31, 2016	B		<u><u>\$2,043,626.13</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-14

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 2,616,465.81
Increased by:			
Annuity Collections		\$ 373,548.64	
Reimbursements		1,009.43	
Employee Contributions		4,690.28	
	B-1	<u>379,248.35</u>	
Budget Appropriation	B-6	<u>2,500,000.00</u>	
			<u>2,879,248.35</u>
			5,495,714.16
Decreased by:			
Pension Payments	B-2	2,665,339.38	
Other Expenses	B-2	479,263.39	
Interfunds Payable	B-7	<u>11,460.71</u>	
			<u>3,156,063.48</u>
Balance December 31, 2016	B		<u>\$ 2,339,650.68</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-15

	Balance Dec. 31, 2015		Increase		Decrease	Transfers		Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Grants</u>	<u>Other</u>		<u>From</u>	<u>To</u>	<u>Encumbered</u>	<u>Unencumbered</u>
<u>Operating Programs</u>									
Community Development Programs:									
Prior Years	\$3,536,607.93	\$ 722,457.96	\$	\$ 140.98	\$3,094,232.56	\$ 108,738.00	\$ 694,718.47	\$1,263,996.10	\$ 486,958.68
Current Year			4,222,646.00		35,054.10	408,591.48			3,779,000.42
Recovery Program		266,583.28							266,583.28
Emergency Shelter Programs:									
Prior Years	658,866.18	169,308.88			465,041.50	9,402.64		287,906.01	65,824.91
Current Year			414,730.00			10,133.62			404,596.38
Home Programs:									
Prior Years	3,296,659.08	2,346,463.55			2,698,165.76	27,883.65		1,206,962.68	1,710,310.54
Current Year			810,459.00			27,064.41			783,394.59
American Recovery and Reinvestment Act: Homeless Prevention and Rapid Recovery Re-Housing Program	43,427.54	118,168.88						43,427.54	118,168.88
Owner-Occupied Rehabilitation Program:									
Prior Years	15,000.00	797,939.59			367,556.44	60,081.99		198,593.56	188,707.60
Current Year			400,000.00			43,022.88			358,977.32
<u>Loan Repayment Programs</u>									
Service Agency Improvement Fund		591.92							591.92
Home Repair	19,141.79			13,666.00		32,807.79			
Owner-Occupied Rehabilitation Program - Program Income	102,225.00					102,225.00			
General Repair	6,702.99	214,087.68		3,034.00	30,111.47			4,817.83	188,895.37
Section 108 Repayment		25,860.91			25,860.91				
Repayment Revolving Fund		623,582.68							623,582.68
Program Income		444,618.09		188,917.70	257,784.57		135,032.79	63,465.59	447,318.42
	<u>\$7,678,630.51</u>	<u>\$ 5,729,663.42</u>	<u>\$5,847,835.00</u>	<u>\$ 205,758.68</u>	<u>\$6,973,807.31</u>	<u>\$ 829,751.26</u>	<u>\$ 829,751.26</u>	<u>\$3,067,169.31</u>	<u>\$ 9,420,910.99</u>
<u>Reference</u>	<u>B</u>	<u>B</u>	<u>B-3</u>	<u>B-1</u>	<u>Below</u>	<u>Contra</u>	<u>Contra</u>	<u>B</u>	<u>B</u>

Ref.

Cash Disbursements
Interfunds Payable
Due to U.S. Department of Housing
and Urban Development

B-2 \$6,942,946.40
B-7 5,000.00
B-9 25,860.91
Above \$6,973,807.31

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR STATE UNEMPLOYMENT INSURANCE FUND

B-16

	<u>Ref.</u>		
Balance December 31, 2015	B		\$2,266,953.08
Increased by:			
Payroll Deductions		\$625,022.85	
Interest on Investments		<u>2,478.21</u>	
	B-1		<u>627,501.06</u>
			2,894,454.14
Decreased by:			
Payments	B-2		<u>253,846.59</u>
Balance December 31, 2016	B		<u><u>\$2,640,607.55</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR WORKERS' COMPENSATION CLAIMS FUND

B-17

	<u>Ref.</u>	
Balance December 31, 2015	B	\$ 117,069.49
Increased by:		
Budget Appropriations:		
2016		\$ 1,922,393.42
2015		11,640.14
		<u>1,934,033.56</u>
Essex County Welfare Reimbursements		333,599.60
Grant Reimbursements		129,192.70
Refunds, Subrogations and Recoveries		<u>212,139.69</u>
	B-1	<u>2,608,965.55</u>
		<u>2,726,035.04</u>
Decreased by:		
Claims		2,479,542.32
Management Fees		<u>122,000.00</u>
	B-2	<u>2,601,542.32</u>
Balance December 31, 2016	B	<u>\$ 124,492.72</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-18

	Balance Dec. 31, 2015		Increase	Decrease	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>			<u>Encumbered</u>	<u>Unencumbered</u>
Board of Taxation	\$ 37,834.09	\$ 809,915.22	\$ 171,032.35	\$ 243,161.52	\$ 76,854.60	\$ 698,765.54
Register of Deeds and Mortgages	170,127.74	463,750.23	204,436.20	179,938.78	67,514.83	590,860.56
County Clerk	3,110.50	59,002.70	27,642.83	21,235.94	2,384.00	66,136.09
Surrogate's Court	208,863.42	204,048.98	62,314.00	232,718.26	2,969.01	239,539.13
	<u>\$ 419,935.75</u>	<u>\$ 1,536,717.13</u>	<u>\$ 465,425.38</u>	<u>\$ 677,054.50</u>	<u>\$ 149,722.44</u>	<u>\$ 1,595,301.32</u>

Reference

B

B

Below

B-2

B

B

Ref.

Collections
Other Accounts Receivable

B-1

\$460,993.01

B-5

4,432.37

Above

\$ 465,425.38

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-19

	Balance Dec. 31, 2015		Increase	Decrease	Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>			<u>Encumbered</u>	<u>Unencumbered</u>
Seized Asset Funds	\$	\$4,075,028.10	\$2,381,348.27	\$1,237,598.45	\$	\$5,218,777.92
Prosecutor's Office	69,132.90	620,833.30	3,138,958.15	3,355,579.86	127,879.66	345,464.83
Metro North Task Force		105,800.79		20,988.19		84,812.60
Sheriff's Office	4,280.00	238,668.79	33,163.31		4,280.00	271,832.10
Sheriff Modernization	41,777.20	8,655.29	87,416.76	24,135.00	80,297.20	33,417.05
Sheriff Outside Employment		426,766.95	1,259,150.97	1,268,450.13		417,467.79
County Corrections		188.26				188.26
	<u>\$115,190.10</u>	<u>\$5,475,941.48</u>	<u>\$6,900,037.46</u>	<u>\$5,906,751.63</u>	<u>\$212,456.86</u>	<u>\$6,371,960.55</u>
<u>Reference</u>	<u>B</u>	<u>B</u>	<u>Below</u>	<u>Below</u>	<u>B</u>	<u>B</u>
		<u>Ref.</u>				
Collections		B-1	\$6,042,853.46	\$		
Expenditures		B-2		5,049,567.63		
Transfers		Contra	<u>857,184.00</u>	<u>857,184.00</u>		
		Above	<u>\$6,900,037.46</u>	<u>\$5,906,751.63</u>		

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-20

	Balance Dec. 31, 2015		Increase	Decrease	Transfers		Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>			<u>From</u>	<u>To</u>	<u>Encumbered</u>	<u>Unencumbered</u>
Prosecutor's Office:								
Department of Treasury	\$ 26,072.00	\$ 4,233.40	\$ 20,625.19	\$ 9,372.00	\$143,156.00	\$143,144.16	\$ 20,400.00	\$ 21,146.75
Department of Justice	4,354.64	2,023.75	10.24	4,354.64	143,144.16	143,156.00		2,045.83
	<u>30,426.64</u>	<u>6,257.15</u>	<u>20,635.43</u>	<u>13,726.64</u>	<u>286,300.16</u>	<u>286,300.16</u>	<u>20,400.00</u>	<u>23,192.58</u>
Sheriff's Office:								
Department of Treasury	396.90	3,536.90	3,489.14	1,734.75			396.90	5,291.29
Department of Justice	75,761.40	208,757.91	19,530.83	227,539.02			22,289.48	54,221.64
	<u>76,158.30</u>	<u>212,294.81</u>	<u>23,019.97</u>	<u>229,273.77</u>			<u>22,686.38</u>	<u>59,512.93</u>
	<u>\$106,584.94</u>	<u>\$ 218,551.96</u>	<u>\$ 43,655.40</u>	<u>\$243,000.41</u>	<u>\$286,300.16</u>	<u>\$286,300.16</u>	<u>\$ 43,086.38</u>	<u>\$ 82,705.51</u>
Reference	<u>B</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>Contra</u>	<u>Contra</u>	<u>B</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL
AND CULTURAL AFFAIRS PROGRAMS

B-21

	Balance Dec. 31, 2015				Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Increase</u>	<u>Decrease</u>	<u>Encumbered</u>	<u>Unencumbered</u>
Highlawn Pavilion - Improvement at Eagle Rock Reservation	\$ 5,103.95	\$ 157,778.89	\$ 60,000.00	\$ 39,445.23	\$ 6,730.00	\$ 176,707.61
Cultural Affairs	2,000.00	7,688.20	49,888.00	44,236.61	8,519.69	6,819.90
Recreation Programs	1,500.00	98.36	34,502.00	14,284.55	308.45	21,507.36
Turtle Back Zoo - Gifts and Donations		3,820.22	1,644.17	3,284.25	780.00	1,400.14
Parks Maintenance		21,754.78				21,754.78
Security Deposits - Riker Hill Rentals		16,834.84	13,254.00			30,088.84
Parks - Golf Beautification	107,420.55	27,090.97	201,578.00	210,359.58	11,457.14	114,272.80
Zoo Enhancement	60,762.56	8.06	1.03	45,730.31	15,032.25	9.09
South Mountain Recreation Center Beautification		4,129.31	12,500.00			16,629.31
South Mountain Recreation Center Enhancement	<u>147,081.66</u>	<u>228,818.82</u>	<u>957,961.00</u>	<u>507,335.42</u>	<u>238,332.71</u>	<u>588,193.35</u>
	<u>\$323,868.72</u>	<u>\$ 468,022.45</u>	<u>\$1,331,328.20</u>	<u>\$ 864,675.95</u>	<u>\$281,160.24</u>	<u>\$ 977,383.18</u>
<u>Reference</u>	<u>B</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-22

	<u>Ref.</u>			
Balance December 31, 2015	B			\$12,554,867.72
Increased by:				
Interest Earned on Deposits	B-1		\$ 20,963.65	
2016 Tax Levy	B-4	\$ 12,567,866.56		
Added and Omitted Taxes Per				
Chapter 397, P.L. 1941	B-4	<u>70,861.75</u>		
			<u>12,638,728.31</u>	
				<u>12,659,691.96</u>
				25,214,559.68
Decreased by:				
Expenditures:				
Cash Disbursed	B-2			<u>14,022,759.70</u>
Balance December 31, 2016:				
Encumbered	B		1,572,062.35	
Unencumbered	B		<u>9,619,737.63</u>	
				<u>\$11,191,799.98</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-23

	Balance Dec. 31, 2015				Balance Dec. 31, 2016	
	<u>Encumbered</u>	<u>Unencumbered</u>	<u>Increase</u>	<u>Decrease</u>	<u>Encumbered</u>	<u>Unencumbered</u>
Intoxicated Driver's Resource Center	\$ 2,354.97	\$ 560,307.17	\$ 261,428.00	\$ 251,066.87	\$ 951.06	\$ 572,072.21
Environmental Quality and Enforcement Fund	5,328.14	179,051.26	163,906.81	229,711.59	6,559.99	112,014.63
Weights and Measures		58,480.31	63,262.50	50,000.00		71,742.81
Prisoners' Benefit Funds	431,223.27	1,090,172.02	3,361,249.69	3,120,053.90	443,509.95	1,319,081.13
Special Masters		0.62				0.62
Office of the Handicapped		9.37				9.37
Patients' Welfare Fund - Hospital Center	445.08	1,843.90			445.08	1,843.90
Essex County Youth Services		140.21				140.21
Economic Development, Training and Employment			1,500.00	450.64		1,049.36
Auto Theft Penalties		50,880.02	10,300.31	49,999.00	1.00	11,180.33
Drunk Driving Enforcement Fund		10,187.23				10,187.23
Snow Removal Trust Fund		2,910,281.00	987,138.00			3,897,419.00
Mosquito Control		19,049.00	181,676.00			200,725.00
Homeless Fund		52,227.00	205,489.00			257,716.00
	<u>\$ 439,351.46</u>	<u>\$ 4,932,629.11</u>	<u>\$ 5,235,950.31</u>	<u>\$ 3,701,282.00</u>	<u>\$ 451,467.08</u>	<u>\$ 6,455,181.80</u>
<u>Reference</u>	<u>B</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	<u>Ref.</u>		
Balance December 31, 2015	C		\$ 33,461,831.52
Increased by Receipts:			
Premium on Sale of Bond Anticipation Notes	C-1	\$ 1,377,957.00	
Premium on Sale of General Obligation Bonds	C-1	6,321,453.97	
Interfunds Receivable	C-6	1,658,112.34	
Grants Receivable	C-7	4,208,631.89	
Fees Receivable	C-8	68,773.00	
Interfunds Payable	C-14	111,467.89	
Reserve for Improvements	C-15	110,785.00	
Capital Lease Program	C-16	0.68	
Loans Payable	C-17	5,185,000.00	
Bond Anticipation Notes	C-18	42,280,000.00	
Serial Bonds	C-20	<u>107,020,000.00</u>	
			<u>168,342,181.77</u>
			201,804,013.29
Decreased by Disbursements:			
Certificates of Deposit	C-4	18,500,000.00	
Improvement Authorizations	C-11	81,979,188.08	
Interfunds Payable	C-14	3,061,462.35	
Capital Lease Program	C-16	26,442.15	
Bond Anticipation Notes	C-18	<u>49,520,000.00</u>	
			<u>153,087,092.58</u>
Balance December 31, 2016	C		<u>\$ 48,716,920.71</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2016

C-3

	<u>Total</u>	<u>Checking Accounts</u>	<u>Money Market Funds</u>
Balance per Statements:			
Connect One Bank:			
Account #902003375	\$ 32,575,295.88	\$	\$ 32,575,295.88
Banco Popular:			
Account #0100042958	9,954.76	9,954.76	
Capital One Bank:			
Account #4164001176	65,241.42	65,241.42	
Crown Bank:			
Account #218002453	9,925.37		9,925.37
New York Community Bank:			
Account #562065902	10,075.47	10,075.47	
Investors Savings Bank:			
Account #2658	10,127.72		10,127.72
PNC Bank:			
Account #80-0977-9475	(86.06)	(86.06)	
Account #81-0110-5991	9,048,729.52	9,048,729.52	
Santander Bank:			
Account #1066027218	35,049.91		35,049.91
TD Bank:			
Account #37678922	6,853,782.51		6,853,782.51
Wells Fargo Bank:			
Account #2000011652296	208,813.59	208,813.59	
	48,826,910.09	9,342,728.70	39,484,181.39
Plus: Deposit-in-Transit	1,670.00		1,670.00
	48,828,580.09	9,342,728.70	39,485,851.39
Less: Adjustments	111,659.38	1,918.28	109,741.10
	<u>\$ 48,716,920.71</u>	<u>\$ 9,340,810.42</u>	<u>\$ 39,376,110.29</u>

Reference

C-2

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CASH - CERTIFICATE OF DEPOSIT

C-4

	<u>Ref.</u>	
Increased by:		
Purchases	C-2	<u>\$18,500,000.00</u>
Balance December 31, 2016	C	<u>\$18,500,000.00</u>

Bank Reconciliation December 31, 2016

Balance per Statement:

Connect One Bank:

 Certificate #10336616/1

 Interest Rate: 0.80%

 Maturity Date: 06-21-2017

\$18,500,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-5
Sheet #1

	Ordinance Number	Balance Dec. 31, 2015	Receipts			Disbursements			Transfers		Balance Dec. 31, 2016
			Serial Bonds	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
<u>Improvement Authorizations</u>											
Improvements at Turtle Back Zoo	01-06	\$ 5,478.00	\$	\$	\$	\$ 5,343.00	\$	\$	\$	\$	\$ 135.00
Dam Restoration Projects:	07-17										
b. Diamond Mill		(3,112.34)								3,112.34	
Improvements at Various Golf Courses	07-34/08-04/9-04 10-05/11-04/12-04	(459,649.98)			68,773.00						(390,876.98)
Various County Building Improvements	09-01	28,802.00				28,802.00					
Multi-Purpose:	10-02										
a. Improvements to Various County Buildings		3,588.26									3,588.26
b. Hazardous Material and Chemical Control Program		95,426.08				4,500.08			3.02		90,922.98
Multi-Purpose:	10-03										
a. Improvements to Bridges, Culverts and Storm Drainage		38,427.39				25,742.39					12,685.00
b. Traffic Signal and Sign Improvements		60.51									60.51
c. Highway Rehabilitation Program		19,881.61									19,881.61
d. Highway Safety Program		5,405.26									5,405.26
Various Park Improvements	10-04	354.32									354.32
Construction Costs of the New Essex County Vocational School	10-14/15-1/ 10-15	5,202,083.37	80,000,000.00	25,000,000.00		48,979,186.65	25,000,000.00				36,222,916.72
Multi-Purpose:	11-01										
a. Improvements to Various County Buildings		369,916.63				16,397.32					350,519.31
b. Hazardous Material and Chemical Control Program		26,784.42				418.00					26,366.42
Multi-Purpose:	11-02										
a. Improvements to Bridges, Culverts and Storm Drainage		28,080.25				1,850.00					26,239.25
b. Traffic Signal and Sign Improvements		5,419.84									5,419.84
c. Highway Rehabilitation Program		2,828.36									2,828.36
d. Highway Safety Program		70,030.28									70,030.28
Various Park Improvements	11-03	0.76									0.76
Improvement of the Essex County College	11-09	1,023,796.68				245,745.22					778,051.46
Improvement of the Essex County College	11-13	1,910,880.15				401,500.00					1,509,380.15
Multi-Purpose:	12-01										
a. Improvements to Various County Buildings		454,921.74				135,766.93					319,154.81
b. Hazardous Material and Chemical Control Program		59,394.22				58,634.69					759.53
Multi-Purpose:	12-02										
a. Improvements to Bridges, Culverts and Storm Drainage		220,306.66				203,058.29					17,248.37
b. Traffic Signal and Sign Improvements		2,139.70				2,106.58					33.12
c. Highway Rehabilitation Program		43,500.11									43,500.11
d. Highway Safety Program		16,023.84				2,790.00					13,233.84
Various Park Improvements	12-03	116,213.93									116,213.93
Various Capital Equipment	12-08	241,151.44				64,070.51					177,080.93
Improvement of the Essex County College	12-13	317,583.10				34,505.70					283,077.40
Various Capital Improvements - Tropical Storm Sandy	12-15	(1,222,305.40)								525,000.00	(697,305.40)
Multi-Purpose:	13-01										
Various Capital Improvements		1,003,692.99	17,380,000.00			544,032.79	17,380,000.00				459,660.20
Improvements of the Essex County Vocational School Facilities	13-06	432,938.13				432,938.13					
Construction of Public Works Building	13-08	1,500.31	7,140,000.00				7,140,000.00				1,500.31
Traffic, Operational and Roadway Improvements	13-18	(3,628,883.14)			4,208,631.89	5,594,482.42					(5,014,733.67)

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-5
Sheet #2

Ordinance Number	Balance Dec. 31, 2015	Receipts			Disbursements			Transfers		Balance Dec. 31, 2016
		Serial Bonds	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
<u>Improvement Authorizations</u>										
Various Capital Improvements:	14-01									
a. General Improvements to Various Park Facilities		\$ 9,786.00	\$	\$	\$ 9,786.34	\$	\$	\$	\$	6.85
b. Improvements to Bridges, Culverts and Storm Drainage		168,566.14			102,149.22					64,416.92
c. Hazardous Material and Chemical Control Program		1,269,845.22			985,579.18					283,266.04
Improvements to Essex County College	14-03	2,500,000.00								2,500,000.00
Improvements of Essex County Vocational School	14-05	425,000.00								425,000.00
Construction of Parking Garage at South Mountain Recreation Complex	14-07	149,673.45			19,550.00					130,123.45
Improvements to Essex County College	14-11	2,500,000.00								2,500,000.00
Essex County College Renovation of Elevators	14-15	383,443.62			110,695.61					272,748.01
Various Capital Improvements:	15-02									
a. General Improvements to Various Park Facilities		277,441.23			220,232.88					57,208.35
b. Improvements to Bridges, Culverts and Storm Drainage		1,985,861.54			1,727,164.62					258,696.92
c. Hazardous Material and Chemical Control Program		2,848,602.10			1,580,428.12					1,268,173.98
Various Capital Improvements:	15-08									
a. Improvements to South Mountain Recreational Complex		5,066,090.72			4,667,396.14					198,692.58
b. General Improvements to Various Park Facilities		750,000.00			750,000.00					-
c. Design and Engineering for Various County Buildings		1,050,000.00			945,243.91					104,756.09
Acquisition of Various Capital Equipment	15-16	1,310,000.00			828,086.69					481,913.31
Various Capital Improvements:	16-02									
a. Improvements to Bridges, Culverts and Storm Drainage			3,805,000.00		1,791,972.13				195,000.00	2,208,027.87
b. Hazardous Material and Chemical Control Program			3,095,000.00		499,571.44				155,000.00	2,750,428.56
Various Capital Improvements:	16-12									
a. Park Rehabilitation Program			8,000,000.00		6,926,163.75				170,000.00	1,243,836.25
b. Various County Building Improvements			2,380,000.00		1,811,199.03				350,000.00	918,803.97
Essex County College Improvements	16-13		2,500,000.00							2,500,000.00
Essex County Vocational School Renovations	16-14				1,300,000.00					(1,300,000.00)
Acquisition of Various Capital Equipment	16-18				124,336.52				1,090,000.00	965,663.48
Improvements to Turtle Back Zoo	16-24			5,185,000.00	594,869.80				260,000.00	4,850,130.20
<u>Other Accounts</u>										
Fund Balance		6,014,358.70		7,689,410.97				4,040,000.00		9,673,769.67
Capital Improvement Fund		3,039.08						900,000.00	900,000.00	3,039.08
Current Fund Interfund				1,769,580.23			3,061,462.35	1,658,112.34	2,950,003.02	8.56
Reserve for Improvements		205,502.91		110,785.00						316,287.91
Capital Lease Program Appropriated		112,942.33		0.68			26,442.15			86,500.86
		<u>\$33,461,831.52</u>	<u>\$ 107,020,000.00</u>	<u>\$ 42,280,000.00</u>	<u>\$19,042,161.77</u>	<u>\$81,979,166.06</u>	<u>\$ 49,520,000.00</u>	<u>\$ 3,067,904.50</u>	<u>\$6,598,115.36</u>	<u>\$67,216,920.71</u>
<u>Reference:</u>	C	C-20	C-18	Below	C-11	C-18	Below	Contra	Contra	C
			<u>Ref.</u>							
Premium on Sale of Bond Anticipation Notes and Serial Bonds			C-1	\$ 1,377,957.00			\$			
Premium on Sale of General Obligation Bonds			C-1	6,321,453.97						
Interfunds Receivable			C-6	1,658,112.34						
Grants Receivable			C-7	4,208,831.69						
Fees Receivable			C-8	68,773.00						
Interfunds Payable			C-14	111,467.89			3,061,462.35			
Reserve for Improvements			C-15	110,785.00						
Capital Lease Program			C-16	0.68			26,442.15			
Loans Payable			C-17	5,185,000.00						
			Above	<u>\$19,042,161.77</u>			<u>\$ 3,087,904.50</u>			

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

INTERFUNDS RECEIVABLE

C-6

	<u>Ref.</u>	<u>Current Fund</u>	
Increased by:			
Budget Appropriations:			
Unfunded Improvement Costs:			
Ordinance #07-00017		\$ 3,112.34	
Ordinance #12-00015		<u>525,000.00</u>	
	C-10	528,112.34	
Capital Improvement Fund	C-12	900,000.00	
Down Payment on Improvements	C-13	<u>230,000.00</u>	
			\$ 1,658,112.34
Decreased by:			
Settlements	C-2		<u>1,658,112.34</u>
			<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GRANTS RECEIVABLE

C-7

<u>Funding Agency</u>	<u>Ordinance Number</u>	<u>Balance Dec. 31, 2015</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2016</u>
<u>State of New Jersey</u>				
New Jersey Department of Transportation:				
South Orange Avenue Traffic, Operational	13-18	<u>\$12,920,945.00</u>	<u>\$4,208,631.89</u>	<u>\$8,712,313.11</u>
and Roadway Improvements				
	<u>Reference</u>	<u>C</u>	<u>C-2</u>	<u>C</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FEES RECEIVABLE

C-8

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Hendricks Golf Course	\$219,265.00	\$42,694.00	\$176,571.00
Weequahic Golf Course	<u>297,718.00</u>	<u>26,079.00</u>	<u>271,639.00</u>
	<u>\$516,983.00</u>	<u>\$68,773.00</u>	<u>\$448,210.00</u>
<u>Reference</u>	<u>C</u>	<u>C-2</u>	<u>C</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-9

	<u>Ref.</u>		
Balance December 31, 2015	C		\$ 359,864,686.30
Increased by:			
Serial Bonds Issued		\$ 107,020,000.00	
Loans Payable Issued		<u>5,185,000.00</u>	
	C-10	112,205,000.00	
Refunding Bonds Issued	C-19	<u>42,970,000.00</u>	
			<u>155,175,000.00</u>
			515,039,686.30
Decreased by:			
Redemptions:			
Loans Payable	C-17	1,361,302.57	
Refunding Bonds	C-19	19,375,000.00	
Serial Bonds	C-20	<u>58,150,000.00</u>	
			<u>78,886,302.57</u>
Balance December 31, 2016	C		<u>\$ 436,153,383.73</u>

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, 2015	2016 Authorizations	Budget Appropriation	Transferred to Deferred Taxation - Funded	Balance Dec. 31, 2016	Analysis of Balance Dec. 31, 2016		
								Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
07-17	Dam Restoration Projects: b. Diamond Mill		\$ 3,112.34	\$	\$ 3,112.34	\$	\$	\$	\$	\$
10-14 /01-15/ 10/15	Construction Costs of the New Essex County Vocational School	30	108,000,000.00			80,000,000.00	28,000,000.00			28,000,000.00
12-15	Various Capital Improvements - Tropical Storm Sandy	10	1,222,305.40		525,000.00		697,305.40		697,305.40	
13-01	Various Park Improvements: a. General Improvements to Various Park Facilities b. Improvements to Bridges, Culverts and Storm Drainage c. Hazardous Material and Chemical Control Program	15 15.91 15	5,333,000.00 5,476,000.00 6,571,000.00			5,333,000.00 5,476,000.00 6,571,000.00				
13-08	Construction of Public Works Building	30	7,140,000.00			7,140,000.00				
14-01	Various Capital Improvements: a. General Improvements to Various Park Facilities b. Improvements to Bridges, Culverts and Storm Drainage c. Hazardous Material and Chemical Control Program	15 15.42 15	4,646,500.00 3,686,500.00 2,857,000.00				4,646,500.00 3,686,500.00 2,857,000.00	4,646,500.00 3,686,500.00 2,857,000.00		
14-05	Improvements of Essex County Vocational School	15	500,000.00				500,000.00	500,000.00		
14-07	Construction of Parking Garage at South Mountain Recreation Complex	30	6,975,000.00				6,975,000.00	6,975,000.00		
15-02	Various Capital Improvements: a. General Improvements to Various Park Facilities b. Improvements to Bridges, Culverts and Storm Drainage c. Hazardous Material and Chemical Control Program	15 17.58 15	1,568,650.00 4,137,500.00 5,478,850.00				1,568,650.00 4,137,500.00 5,478,850.00	1,568,650.00 4,137,500.00 5,478,850.00		
15-08	Various Capital Improvements: a. Improvements to South Mountain Recreational Complex b. General Improvements to Various Park Facilities c. Design and Engineering for Various County Buildings	20 15 15	9,710,000.00 710,000.00 1,000,000.00				9,710,000.00 710,000.00 1,000,000.00	9,710,000.00 710,000.00 1,000,000.00		
16-02	Various Capital Improvements: a. Improvements to Bridges, Culverts and Storm Drainage b. Hazardous Material and Chemical Control Program	15 15		3,805,000.00 3,095,000.00			3,805,000.00 3,095,000.00	3,805,000.00 3,095,000.00		
16-12	Various Capital Improvements: a. Park Rehabilitation Program b. Various County Building Improvements	20 15		8,000,000.00 2,380,000.00			8,000,000.00 2,380,000.00	8,000,000.00 2,380,000.00		
16-13	Essex County College Improvements:	15		2,500,000.00		2,500,000.00				
16-14	Essex County Vocational School Renovations	30		35,000,000.00			35,000,000.00		1,300,000.00	33,700,000.00
16-24	Improvements to Turtle Back Zoo	20		5,185,000.00		5,185,000.00				
			<u>\$ 175,015,417.74</u>	<u>\$ 59,965,000.00</u>	<u>\$ 528,112.34</u>	<u>\$ 112,205,000.00</u>	<u>\$ 122,247,305.40</u>	<u>\$ 58,550,000.00</u>	<u>\$ 1,997,305.40</u>	<u>\$ 61,700,000.00</u>
	Reference		C	C-11	C-6	C-9	C	C-18	C-5	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #1

Improvement Description	Number	Ordinance		Funded	Balance Dec. 31, 2015		2016 Authorizations	Paid or Charged	Balance Dec. 31, 2016		
		Date	Amount		Unfunded	Encumbered			Funded	Unfunded	Encumbered
Multi-Purpose: c. Highway Rehabilitation Program	01-16	12-27-01	\$ 1,500,000.00	\$	\$	\$ 5,478.00	\$	\$ 5,343.00	\$ 135.00	\$	\$
Improvements at Various Golf Courses	07-34	01-16-08	7,000,000.00		57,333.02					57,333.02	
Various County Building Improvements	09-01	02-11-09	12,700,000.00			28,802.00		28,802.00			
Multi-Purpose: a. Improvements to Various County Buildings b. Hazardous Material and Chemical Control Program	10-02	01-27-10	6,500,000.00 500,000.00	0.91 565.74		3,587.35 94,860.34		4,503.10	0.91 565.74		3,587.35 90,357.24
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements c. Highway Rehabilitation Program d. Highway Safety Program	10-03	01-27-10	 500,000.00 300,000.00 400,000.00 300,000.00	 0.20 60.51 0.94 5,302.61		 36,427.19 19,880.67 102.65		25,742.39	147.20 60.51 8,452.61 5,302.61		12,537.80 11,429.00 102.65
Various Park Improvements	10-04	01-27-10	1,500,000.00	329.32		25.00			329.32		25.00
Construction Costs of the New Essex County Vocational School	10-14/ 15-08/15-10	09-28-10	163,000,000.00	5,202,083.37	108,000,000.00			48,979,166.65	36,222,916.72	28,000,000.00	
Multi-Purpose: a. Improvements to Various County Buildings b. Hazardous Material and Chemical Control Program	11-01	02-09-11	9,975,000.00	6,145.30 233.21		363,771.33 26,551.21		19,397.32 418.00	329.00 354.42		350,190.31 26,012.00
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements c. Highway Rehabilitation Program d. Highway Safety Program	11-02	02-09-11	 500,000.00 375,000.00 800,000.00 400,000.00	 180.33 696.19 2,657.36 70,012.48		 27,908.92 4,723.65 171.00 17.80		1,850.00	568.25 696.19 2,828.36 70,012.48		25,671.00 4,723.65 17.80
Various Park Improvements	11-03	02-09-11	1,500,000.00	0.76					0.76		
Improvement of the Essex County College	11-09	07-08-11	1,500,000.00	1,023,796.68				245,745.22	778,051.46		
Improvement of the Essex County College	11-13	10-26-11	2,500,000.00	1,910,880.15				401,500.00	1,509,380.15		
Multi-Purpose: a. Improvements to Various County Buildings b. Hazardous Material and Chemical Control Program	12-01	02-08-12	9,900,000.00 500,000.00		2,533.73 53,659.70	452,388.01 5,734.52		135,766.93 58,634.69	2.78 381.12		319,152.03 376.41
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements c. Highway Rehabilitation Program d. Highway Safety Program	12-02	02-08-12	 950,000.00 800,000.00 1,800,000.00 450,000.00	 220,306.66 394.70 25,707.31 433.84		 1,745.00 17,792.80 15,590.00		203,058.29 2,108.58 2,700.00	346.37 33.12 25,707.31 2.13		16,900.00 17,792.80 13,321.71
Various Park Improvements	12-03	02-08-12	3,350,000.00		35.54	118,178.39			35.54		118,178.39
Various Capital Equipment	12-08	05-17-12	6,000,000.00		226,880.52	14,270.92		64,070.51	159,852.00		17,228.93
Improvement of the Essex County College	12-13	12-12-12	1,500,000.00	317,583.10				34,505.70	283,077.40		
Various Park Improvements: a. General Improvements to Various Park Facilities b. Improvements to Bridges, Culverts and Storm Drainage c. Hazardous Material and Chemical Control Program	13-01	02-19-13	5,600,000.00 5,750,000.00 6,900,000.00		0.30 43.98 132.76	23,717.32 548,097.15 431,701.48		23,600.13 234,016.21 286,416.45	0.30 44.08 84,372.57		117.19 314,080.84 51,045.22
Improvements of the Essex County Vocational School Facilities	13-06	5-21-13	\$ 4,000,000.00	432,938.13				432,938.13			

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-11
Sheet #2

Improvement Description	Number	Ordinance Date	Amount	Balance Dec. 31, 2015			2016 Authorizations	Paid or Charged	Balance Dec. 31, 2016		
				Funded	Unfunded	Encumbered			Funded	Unfunded	Encumbered
Construction of Public Works Building	13-08	8-15-13	\$ 7,500,000.00	\$	\$ 1,500.31	\$	\$	\$	\$ 1,500.31	\$	\$
Traffic, Operational and Roadway Improvements	13-18	12-27-13	33,898,952.00		4,349,407.50	4,942,654.36		5,594,482.42		3,694,579.54	2,999.90
Various Capital Improvements:	14-01	2-19-14									
a. General Improvements to Various Park Facilities			4,879,095.00		6.68	9,789.34		9,789.34		6.66	
b. Improvements to Bridges, Culverts and Storm Drainage			3,870,905.00		10,417.09	156,149.05		102,149.22		4.24	64,412.68
c. Hazardous Material and Chemical Control Program			3,000,000.00		91,670.73	1,177,174.49		985,579.18		45.15	293,220.89
Improvements to Essex County College	14-03	4-09-14	2,500,000.00	2,500,000.00					2,500,000.00		
Improvements of Essex County Vocational School	14-05	4-23-14	500,000.00		425,000.00					425,000.00	
Construction of Parking Garage at South Mountain Recreation Complex	14-07	5-28-14	11,000,000.00		1.02	149,672.43		19,550.00		1.02	130,122.43
Improvements to Essex County College	14-11	8-20-14	2,500,000.00	2,500,000.00					2,500,000.00		
Essex County College Renovation of Elevators	14-15	11-08-14	383,443.82	383,443.62				110,695.61	272,748.01		
Various Capital Improvements:	15-02	2-11-15									
a. General Improvements to Various Park Facilities			1,850,000.00		17,548.22	259,893.01		220,232.88		288.72	56,919.63
b. Improvements to Bridges, Culverts and Storm Drainage			4,350,000.00		663,305.95	1,322,555.59		1,727,164.62		28,978.74	229,718.18
c. Hazardous Material and Chemical Control Program			5,750,000.00		1,356,985.07	1,491,617.03		1,580,428.12		0.97	1,268,173.01
Various Capital Improvements:	15-08	6-29-15									
a. Improvements to South Mountain Recreational Complex			10,700,000.00			5,066,090.72		4,867,396.14			198,692.58
b. General Improvements to Various Park Facilities			750,000.00		15,322.00	734,676.00		750,000.00			
c. Design and Engineering for Various County Buildings			1,050,000.00	50,000.00	1,000,000.00			945,243.91		260.83	104,495.26
Acquisition of Various Capital Equipment	15-16	12-09-15	1,310,000.00	1,255,128.46		54,871.54		828,086.69	265,727.71		216,165.60
Various Capital Improvements:	16-02	1-27-16									
a. Improvements to Bridges, Culverts and Storm Drainage			4,000,000.00				4,000,000.00	1,781,972.13		749,625.67	1,458,202.20
b. Hazardous Material and Chemical Control Program			3,250,000.00				3,250,000.00	499,571.44		1,544,761.67	1,205,866.69
Various Capital Improvements:	16-12	4-13-16									
a. Park Rehabilitation Program			8,400,000.00				8,400,000.00	6,926,163.75		894.00	1,473,142.25
b. Various County Building Improvements			2,500,000.00				2,500,000.00	1,811,196.03		457,600.97	231,003.00
Essex County College Improvements	16-13	4-27-16	2,500,000.00				2,500,000.00		2,500,000.00		
Essex County Vocational School Renovations	16-14	4-27-16	35,000,000.00				35,000,000.00	1,300,000.00		33,700,000.00	
Acquisition of Various Capital Equipment	16-18	8-10-16	1,090,000.00				1,090,000.00	124,336.52	733,084.36		232,579.12
Improvements to Turtle Back Zoo	16-24	9-07-16	5,445,000.00				5,445,000.00	594,889.80	329,051.50		4,521,078.70
				<u>\$15,662,039.37</u>	<u>\$116,518,626.61</u>	<u>\$17,608,668.26</u>	<u>\$62,185,000.00</u>	<u>\$81,979,191.10</u>	<u>\$48,256,100.30</u>	<u>\$68,659,581.20</u>	<u>\$13,079,461.64</u>
Reference				C	C	C	Below	Below	C	C	C
						Ref.					
Fund Balance						C-1	\$ 1,090,000.00	\$			
Cash Disbursed						C-2		81,979,188.06			
Deferred Charges to Future Taxation -											
Unfunded						C-10	59,965,000.00				
Capital Improvement Fund						C-12	900,000.00				
Down Payment on Improvements						C-13	230,000.00				
Interfunds Payable						C-14		3.02			
						Above	<u>\$62,165,000.00</u>	<u>\$81,979,191.10</u>			

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-12

	<u>Ref.</u>		
Balance December 31, 2015	C		\$ 3,039.08
Increased by:			
Budget Appropriation:			
Current Fund	C-6		<u>900,000.00</u>
			903,039.08
Decreased by:			
Appropriated to Finance Improvement			
Authorizations:			
Ordinance #16-02		\$ 350,000.00	
Ordinance #16-12		290,000.00	
Ordinance #16-24		<u>260,000.00</u>	
	C-11		<u>900,000.00</u>
Balance December 31, 2016	C		<u>\$ 3,039.08</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DOWN PAYMENT ON IMPROVEMENTS

C-13

	<u>Ref.</u>	
Increased by:		
Budget Appropriation:		
Current Fund	C-6	\$ 230,000.00
Decreased by:		
Appropriated to Finance Improvement		
Authorizations:		
Ordinance #16-12	C-11	<u>230,000.00</u>
		<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

INTERFUNDS PAYABLE

C-14

	<u>Ref.</u>	<u>Current Fund</u>	
Increased by:			
General Capital Fund Balance			
Anticipated as Current Fund			
Revenue	C-1	\$ 2,950,000.00	
Interest on Investments	C-2	111,467.89	
Improvement Authorizations	C-11	<u>3.02</u>	
			\$3,061,470.91
Decreased by:			
Settlements	C-2	<u>3,061,462.35</u>	
Balance December 31, 2016	C	<u>\$ 8.56</u>	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR IMPROVEMENTS

C-15

	<u>Ref.</u>	
Balance December 31, 2015	C	\$ 205,502.91
Increased by:		
Collections	C-2	<u>110,785.00</u>
Balance December 31, 2016	C	<u>\$ 316,287.91</u>
<u>Analysis of Balance</u>		
West Essex Park		\$ 15,100.00
Future Parkland Acquisition		75,000.00
Wetlands Mitigation		25,000.00
Federal Emergency Management Agency		83,504.91
Byrne Golf Course		<u>117,683.00</u>
		<u>\$ 316,287.91</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-16

	<u>Number</u>	<u>Resolution/Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2015</u>		<u>Expended</u>	<u>Transfers</u>	<u>Balance</u> <u>Dec. 31, 2016</u>	
		<u>Date</u>	<u>Amount</u>	<u>Encumbered</u>	<u>Unencumbered</u>			<u>Encumbered</u>	<u>Unencumbered</u>
<u>Essex County Improvement Authority</u>									
Capital Equipment Program	96-21	10-09-96	\$ 5,000,000.00	\$	\$ 31,460.37	\$	\$	\$	\$ 31,460.37
Capital Equipment Program	98-15	07-09-98	10,800,000.00		1,549.53		0.78		1,550.31
Capital Equipment Program	00-14	12-13-00	10,500,000.00		9.08		(0.68)		8.40
Capital Equipment Program	02-15	11-26-02	250,000.00				0.08		0.08
<u>Commerce Bank</u>									
Capital Equipment Program	04-262	03-10-04	4,700,000.00		8.64		0.35		8.99
Capital Equipment Program	07-785	11-08-07	8,000,000.00	<u>6,080.50</u>	<u>73,834.21</u>	<u>26,442.15</u>	<u>0.15</u>	<u>9,759.50</u>	<u>43,713.21</u>
				<u>\$ 6,080.50</u>	<u>\$ 106,861.83</u>	<u>\$ 26,442.15</u>	<u>\$ 0.68</u>	<u>\$ 9,759.50</u>	<u>\$ 76,741.36</u>
			<u>Reference</u>	<u>C</u>	<u>C</u>	<u>C-2</u>	<u>C-2</u>	<u>C</u>	<u>C</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-17
Sheet #1

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Loans Payable</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2015</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2016</u>
			<u>Date</u>	<u>Amount</u>					
Essex County Improvement Authority	9-18-96	\$ 2,950,000.00				\$ 147,500.00	\$	\$ 147,500.00	\$
Department of Environmental Protection; Verona Lake Dam Restoration	7-24-09	512,650.60	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%	366,570.25		26,087.91	340,482.34
Essex County Improvement Authority	6-03-10	4,275,000.00	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	*	2,850,000.00		285,000.00	2,565,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-17
Sheet #2

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Loans Payable</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2015</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2016</u>
			<u>Date</u>	<u>Amount</u>					
Department of Environmental Protection - Diamond Mill Pond	7-30-13	\$ 446,887.66	4-29-17	\$ 10,005.44					
			10-29-17	10,105.49					
			4-29-18	10,206.55					
			10-29-18	10,308.61					
			4-29-19	10,411.70					
			10-29-19	10,515.81					
			4-29-20	10,620.97					
			10-29-20	10,727.18					
			4-29-21	10,834.45					
			10-29-21	10,942.80					
			4-29-22	11,052.23					
			10-29-22	11,162.75					
			4-29-23	11,274.38					
			10-29-23	11,387.12					
			4-29-24	11,500.99					
			10-29-24	11,616.00					
			4-29-25	11,732.16					
			10-29-25	11,849.48					
			4-29-26	11,967.98					
			10-29-26	12,087.66					
			4-29-27	12,208.53					
			10-29-27	12,330.62					
			4-29-28	12,453.93					
			10-29-28	12,578.46					
			4-29-29	12,704.25					
			10-29-29	12,831.29					
			4-29-30	12,959.60					
			10-29-30	13,089.20					
			4-29-31	13,220.09					
			10-29-31	13,352.29					
			4-29-32	13,485.82					
			10-29-32	13,620.67					
			4-29-33	13,756.89	2.00%	\$ 408,616.05	\$	\$ 19,714.66	\$ 388,901.39
Essex County Improvement Authority	6-20-14	2,665,000.00	6-01-17	533,000.00	*				
			6-01-18	533,000.00	*				
			6-01-19	533,000.00	*	2,132,000.00		533,000.00	1,599,000.00
Essex County Improvement Authority	6-24-15	3,500,000.00	6-01-17	350,000.00	10.00% - (1)				
			6-01-18	350,000.00	10.00% - (1)				
			6-01-19	350,000.00	10.00% - (1)				
			6-01-20	350,000.00	10.00% - (1)				
			6-01-21	350,000.00	10.00% - (1)				
			6-01-22	350,000.00	10.00% - (1)				
			6-01-23	350,000.00	10.00% - (1)				
			6-01-24	350,000.00	10.00% - (1)				
			6-01-25	350,000.00	10.00% - (1)	3,500,000.00		350,000.00	3,150,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-17
Sheet #3

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Loans Payable</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2015</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2016</u>
			<u>Date</u>	<u>Amount</u>					
Essex County Improvement Authority	12-15-16	\$ 5,185,000.00	6-01-17	\$ 435,000.00	10.00% - (1)	\$	\$	\$	\$
			6-01-18	635,000.00	10.00% - (1)				
			6-01-19	635,000.00	10.00% - (1)				
			6-01-20	870,000.00	10.00% - (1)				
			6-01-21	870,000.00	10.00% - (1)				
			6-01-22	870,000.00	10.00% - (1)				
			6-01-23	870,000.00	10.00% - (1)				
							5,185,000.00		5,185,000.00
						<u>\$ 9,404,686.30</u>	<u>\$ 5,185,000.00</u>	<u>\$ 1,361,302.57</u>	<u>\$ 13,228,383.73</u>
					<u>Reference</u>	<u>C</u>	<u>C-2</u>	<u>C-9</u>	<u>C</u>

(1) Estimated Interest Rate

*Variable Interest Rate

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-18

	<u>Ordinance Number</u>	<u>Date of Original Issue</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2015</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Balance Dec. 31, 2016</u>
<u>General Improvements</u>									
Various Capital Improvements	13-01	09-25-13	09-17-15	09-16-16	2.00%	\$ 17,380,000.00	\$	\$ 17,380,000.00	\$
Construction of Public Works Building	13-08	09-25-13	09-17-15	09-16-16	2.00%	7,140,000.00		7,140,000.00	
Various Capital Improvements	14-1	09-23-14	09-17-15 09-15-16	09-16-16 09-14-17	2.00% 3.00%	11,190,000.00	11,190,000.00	11,190,000.00	11,190,000.00
Various Vocational School Improvements	14-5	09-23-14	09-17-15 09-15-16	09-16-16 09-14-17	2.00% 3.00%	500,000.00	500,000.00	500,000.00	500,000.00
Construction of Parking Garage at South Mountain Recreation Complex	14-7	09-23-14	09-17-15 09-15-16	09-16-16 09-14-17	2.00% 3.00%	6,975,000.00	6,975,000.00	6,975,000.00	6,975,000.00
Various Capital Improvements	15-2	09-17-15	09-17-15 09-15-16	09-16-16 09-14-17	2.00% 3.00%	11,185,000.00	11,185,000.00	11,185,000.00	11,185,000.00
Various Capital Improvements	15-8	09-17-15	09-17-15 09-15-16	09-16-16 09-14-17	2.00% 3.00%	11,420,000.00	11,420,000.00	11,420,000.00	11,420,000.00
Various Capital Improvements	10-14/15-1/ 15-10	04-16-15	03-24-16	09-16-16	1.50%		25,000,000.00	25,000,000.00	
Various Capital Improvements	16-02	09-15-16	09-15-16	09-14-17	3.00%		6,900,000.00		6,900,000.00
Various Capital Improvements	16-12	09-15-16	09-15-16	09-14-17	3.00%		10,380,000.00		10,380,000.00
						<u>\$ 65,790,000.00</u>	<u>\$ 83,550,000.00</u>	<u>\$ 90,790,000.00</u>	<u>\$ 58,550,000.00</u>
				<u>Reference</u>		<u>C</u>	<u>Below</u>	<u>Below</u>	<u>C</u>
						<u>Ref.</u>			
				Issued		C-2	\$ 42,280,000.00	\$	
				Cash Disbursed		C-2		49,520,000.00	
				Renewals		Contra	41,270,000.00	41,270,000.00	
						Above	<u>\$ 83,550,000.00</u>	<u>\$ 90,790,000.00</u>	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-19
Sheet #1

Description	Original Issue		Maturities of Bonds Outstanding Dec. 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increase	Paid	Balance Dec. 31, 2016	Funded by	
	Date	Amount	Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
General Obligation Refunding (1989A) Less: Advance Refunding	1-24-89 12-04-92	\$42,540,000.00 32,865,000.00 9,675,000.00	8-15-2019	\$ 3,500,000.00	15.25%	\$ 3,500,000.00	\$	\$	\$ 3,500,000.00	\$ 3,500,000.00	\$
General Obligation Pension Refunding	4-01-03	54,665,000.00	4-01-2017 4-01-2018 4-01-2019 4-01-2020 4-01-2021 4-01-2022 4-01-2023 4-01-2024 4-01-2025 4-01-2026 4-01-2027 4-01-2028 4-01-2029 4-01-2030 4-01-2031 4-01-2032 4-01-2033	1,095,000.00 1,370,000.00 1,675,000.00 2,005,000.00 2,370,000.00 1,450,000.00 1,740,000.00 2,060,000.00 2,410,000.00 2,795,000.00 3,215,000.00 3,670,000.00 4,165,000.00 4,710,000.00 5,295,000.00 5,935,000.00 6,625,000.00	4.75 (1) 4.75 (1) 4.75 (1) 4.75 (1) 4.75 (1) 4.75 (1) 4.75 (2) 4.95 (2) 4.95 (2) 4.95 (2) 4.95 (2) 4.95 (2) 4.95 (2) 4.95 (2) 4.95 (2) 4.95 (2) 4.95 (2)	53,425,000.00		840,000.00	52,585,000.00	52,585,000.00	
General Obligation Refunding	6-01-05	80,100,000.00				4,110,000.00		4,110,000.00			
General Obligation Refunding, Series C	9-23-08	32,635,000.00	12-01-2017	3,880,000.00	6.00 (3)	7,590,000.00		3,710,000.00	3,880,000.00	3,880,000.00	
General Obligation Refunding, Series B	11-10-11	10,495,000.00	6-01-2017	45,000.00	4.00	2,280,000.00		2,235,000.00	45,000.00	45,000.00	
General Obligation Refunding, Series C	11-10-11	980,000.00	6-01-2017	160,000.00	4.00	320,000.00		160,000.00	160,000.00		160,000.00
General Improvement Refunding, Series A	10-31-13	20,395,000.00	10-01-2017 10-01-2018 10-01-2019	4,995,000.00 5,200,000.00 5,400,000.00	4.00 4.00 5.00	20,395,000.00		4,800,000.00	15,595,000.00	15,595,000.00	
General Obligation Refunding, Series B (County College Bonds)	10-31-13	2,640,000.00	10-01-2017	1,345,000.00	4.00	2,640,000.00		1,295,000.00	1,345,000.00	1,345,000.00	
General Obligation Refunding, Series C (County Vocational School)	10-31-13	1,015,000.00	10-01-2017 10-01-2018 10-01-2019 10-01-2020	200,000.00 205,000.00 205,000.00 210,000.00	2.00 2.00 2.00 2.00	1,015,000.00		195,000.00	820,000.00	820,000.00	
General Improvement Refunding, Series 2014	5-06-14	16,200,000.00	5-01-2017 5-01-2018 5-01-2019 5-01-2020 5-01-2021 5-01-2022	2,110,000.00 2,205,000.00 2,305,000.00 2,410,000.00 2,515,000.00 2,625,000.00	4.00 4.00 4.00 4.00 4.00 4.00	16,200,000.00		2,030,000.00	14,170,000.00	14,170,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-19
Sheet #2

Description	Original Issue		Maturities of Bonds Outstanding Dec. 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increase	Paid	Balance Dec. 31, 2016	Funded by	
	Date	Amount	Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
General Improvement Refunding, Series 2016A	5-12-16	\$23,920,000.00	3-01-2021	\$ 3,855,000.00	5.00%						
			3-01-2022	4,620,000.00	5.00						
			3-01-2023	15,355,000.00	5.00						
			3-01-2024	45,000.00	5.00						
			3-01-2025	45,000.00	4.00	\$	\$23,920,000.00	\$	\$ 23,920,000.00	\$ 23,920,000.00	\$
General Obligation Refunding, Series 2016B (County Vocational School)	5-12-16	6,900,000.00	3-01-2018	1,140,000.00	3.00						
			3-01-2019	1,135,000.00	4.00						
			3-01-2020	1,135,000.00	5.00						
			3-01-2021	1,370,000.00	5.00						
			3-01-2022	750,000.00	2.00						
			3-01-2022	620,000.00	5.00						
			3-01-2023	240,000.00	5.00						
			3-01-2024	250,000.00	4.00						
			3-01-2025	260,000.00	5.00		6,900,000.00		6,900,000.00	6,900,000.00	
General Obligation Refunding, Series 2016C (County College Bonds)	5-12-16	8,140,000.00	3-01-2019	625,000.00	3.00						
			3-01-2020	640,000.00	3.00						
			3-01-2021	1,970,000.00	5.00						
			3-01-2022	1,480,000.00	5.00						
			3-01-2023	3,310,000.00	5.00						
			3-01-2024	55,000.00	5.00						
			3-01-2025	60,000.00	4.00		8,140,000.00		8,140,000.00	8,140,000.00	
General Obligation Refunding, Series 2016D (County College Bonds)	5-12-16	4,010,000.00	3-01-2017	5,000.00	3.00						
			3-01-2018	5,000.00	3.00						
			3-01-2019	660,000.00	4.00						
			3-01-2020	680,000.00	4.00						
			3-01-2021	800,000.00	4.00						
			3-01-2022	825,000.00	2.00						
			3-01-2023	840,000.00	4.00						
			3-01-2024	95,000.00	4.00						
			3-01-2025	100,000.00	3.00		4,010,000.00		4,010,000.00	4,010,000.00	
						<u>\$111,475,000.00</u>	<u>\$42,970,000.00</u>	<u>\$19,375,000.00</u>	<u>\$135,070,000.00</u>	<u>\$134,910,000.00</u>	<u>\$160,000.00</u>
					<u>Reference</u>	<u>C</u>	<u>C-9</u>	<u>C-9</u>	<u>C</u>		

Reference

- (1) Mandatory Sinking Fund Requirements on Term Bonds Due April 1, 2023.
(2) Mandatory Sinking Fund Requirements on Term Bonds Due April 1, 2033.
(3) Mandatory Sinking Fund Requirements on Term Bonds Due December 1, 2017.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-20
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec 31, 2016		Interest Rate	Balance Dec 31, 2015	Increase	Decrease		Balance Dec 31, 2016	Funded by	
			Date	Amount				Paid	Refunded		County Appropriation	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	10-01-2017 10-01-2018 10-01-2019	\$ 320,000.00 335,000.00 350,000.00	3.750% 3.875 4.000	\$ 1,315,000.00	\$	\$ 310,000.00	\$	\$ 1,005,000.00	\$	\$ 1,005,000.00
Vocational School Bonds	8-21-07	10,732,320.00	12-15-2017	1,065,000.00	4.000	7,955,000.00		1,065,000.00	5,825,000.00	1,065,000.00	1,065,000.00	
County College Bonds - Series 2008A (County College Bond Act, P.L. 1971, C. 12)	6-17-08	9,000,000.00	3-01-2017 3-01-2018	615,000.00 645,000.00	5.000 5.000	5,455,000.00		590,000.00	3,605,000.00	1,260,000.00	1,260,000.00	
County College Bonds - Series 2008B (County College Bond Act, P.L. 1971, C. 12)	6-17-08	9,000,000.00	3-01-2017 3-01-2018	615,000.00 645,000.00	5.000 5.000	5,455,000.00		590,000.00	3,605,000.00	1,260,000.00		1,260,000.00
General Improvement Bonds - Series 2010A	6-10-10	60,250,000.00	8-01-2017 8-01-2018 8-01-2019 8-01-2020	4,365,000.00 5,190,000.00 4,255,000.00 4,070,000.00	5.000 5.000 5.000 5.000	46,725,000.00		4,405,000.00	24,440,000.00	17,880,000.00	17,880,000.00	
County Vocational School Bonds	6-10-10	3,200,000.00	8-01-2017 8-01-2018 8-01-2019 8-01-2020	200,000.00 210,000.00 215,000.00 220,000.00	5.000 5.000 5.000 5.000	2,270,000.00		195,000.00	1,230,000.00	845,000.00	845,000.00	
County College Bonds - Series 2010C	6-10-10	15,576,500.00	8-01-2017 8-01-2018 8-01-2019 8-01-2020	1,580,000.00 975,000.00 1,550,000.00 1,460,000.00	5.000 5.000 5.000 5.000	11,940,000.00		1,600,000.00	4,845,000.00	5,495,000.00	5,495,000.00	
County College Bonds - Series 2010D	6-10-10	1,176,500.00	8-01-2017 8-01-2018 8-01-2019 8-01-2020	75,000.00 75,000.00 80,000.00 80,000.00	5.000 5.000 5.000 5.000	840,000.00		70,000.00	460,000.00	310,000.00		310,000.00
General Improvement Bonds - Series 2010E	6-10-10	37,550,000.00	8-01-2022 8-01-2024 8-01-2025	3,380,000.00 16,870,000.00 18,100,000.00	6.800 6.000 6.150	37,550,000.00				37,550,000.00	37,550,000.00	
County College Bonds - Series 2010F	6-10-10	8,600,000.00	8-01-2023 8-01-2024 8-01-2025	510,000.00 5,135,000.00 2,955,000.00	5.900 6.000 6.150	8,600,000.00				8,600,000.00	8,600,000.00	
County College Bonds - Series 2012A	9-19-12	1,250,000.00	9-01-2017 9-01-2018 9-01-2019 9-01-2020 9-01-2021 9-01-2022	125,000.00 125,000.00 125,000.00 125,000.00 125,000.00 125,000.00	4.000 4.000 4.000 3.000 2.000 2.125	875,000.00		125,000.00		750,000.00	750,000.00	
County College Bonds - Series 2012B (County College Bond Act, P.L. 1971, C. 12)	9-19-12	1,250,000.00	9-01-2017 9-01-2018 9-01-2019 9-01-2020 9-01-2021 9-01-2022	125,000.00 125,000.00 125,000.00 125,000.00 125,000.00 125,000.00	4.000 4.000 4.000 3.000 2.000 2.125	875,000.00		125,000.00		750,000.00		750,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-20
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increase	Decrease		Balance Dec. 31, 2016	Funded by	
			Date	Amount				Paid	Released		County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds - Series 2013A	9-10-13	\$ 4,000,000.00	9-01-2017	\$ 230,000.00	3.000%							
			9-01-2018	235,000.00	3.000							
			9-01-2019	240,000.00	3.000							
			9-01-2020	250,000.00	3.000							
			9-01-2021	260,000.00	3.000							
			9-01-2022	270,000.00	3.000							
			9-01-2023	280,000.00	3.250							
			9-01-2024	290,000.00	3.500							
			9-01-2025	300,000.00	3.500							
			9-01-2026	315,000.00	4.000							
			9-01-2027	330,000.00	4.000							
			9-01-2028	345,000.00	4.000	\$ 3,565,000.00	\$	\$ 220,000.00	\$	\$ 3,345,000.00	\$ 3,345,000.00	\$
County College Bonds - 2013 Series B	9-10-13	750,000.00	9-01-2017	75,000.00	3.000							
			9-01-2018	75,000.00	3.000							
			9-01-2019	75,000.00	3.000							
			9-01-2020	75,000.00	3.000							
			9-01-2021	75,000.00	3.000							
			9-01-2022	75,000.00	3.000							
			9-01-2023	75,000.00	3.250	600,000.00		75,000.00		525,000.00	525,000.00	
County College Bonds - 2013 Series C (County)	9-10-13	750,000.00	9-01-2017	75,000.00	3.000							
			9-01-2018	75,000.00	3.000							
			9-01-2019	75,000.00	3.000							
			9-01-2020	75,000.00	3.000							
			9-01-2021	75,000.00	3.000							
			9-01-2022	75,000.00	3.000							
			9-01-2023	75,000.00	3.250	600,000.00		75,000.00		525,000.00		525,000.00
General Improvement Bonds - Series 2014A	9-23-14	20,400,000.00	9-01-2017	1,095,000.00	1.500							
			9-01-2018	2,150,000.00	2.000							
			9-01-2019	1,175,000.00	2.000							
			9-01-2020	1,205,000.00	3.000							
			9-01-2021	1,240,000.00	2.000							
			9-01-2022	1,275,000.00	2.000							
			9-01-2023	1,315,000.00	3.000							
			9-01-2024	1,355,000.00	2.250							
			9-01-2025	1,395,000.00	3.000							
			9-01-2026	1,435,000.00	2.500							
			9-01-2027	1,480,000.00	3.000							
			9-01-2028	1,535,000.00	3.000							
			9-01-2029	1,585,000.00	3.000	19,315,000.00		1,075,000.00		18,240,000.00	18,240,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-20
Sheet #9

	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increase	Decrease		Balance Dec. 31, 2016	Funded by	
			Date	Amount				Paid	Deferred		County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds - Series 2014B	9-23-14	\$ 2,100,000.00	9-01-2017	\$ 115,000.00	1.500%							
			9-01-2018	220,000.00	2.000							
			9-01-2019	120,000.00	2.000							
			9-01-2020	125,000.00	3.000							
			9-01-2021	125,000.00	2.000							
			9-01-2022	130,000.00	2.000							
			9-01-2023	135,000.00	3.000							
			9-01-2024	140,000.00	2.250							
			9-01-2025	145,000.00	3.000							
			9-01-2026	150,000.00	2.500							
			9-01-2027	155,000.00	3.000							
			9-01-2028	160,000.00	3.000							
			9-01-2029	160,000.00	3.000	\$ 1,990,000.00	\$	\$ 110,000.00	\$	\$ 1,880,000.00	\$ 1,880,000.00	\$
County College Bonds - Series 2014C	9-23-14	2,500,000.00	9-01-2017	250,000.00	1.500							
			9-01-2018	250,000.00	2.000							
			9-01-2019	250,000.00	2.000							
			9-01-2020	250,000.00	3.000							
			9-01-2021	250,000.00	2.000							
			9-01-2022	250,000.00	2.000							
			9-01-2023	250,000.00	3.000							
			9-01-2024	250,000.00	2.250	2,250,000.00		250,000.00		2,000,000.00	2,000,000.00	
County College Bonds - Series 2014D	9-23-14	2,500,000.00	9-01-2017	250,000.00	1.500							
			9-01-2018	250,000.00	2.000							
			9-01-2019	250,000.00	2.000							
			9-01-2020	250,000.00	3.000							
			9-01-2021	250,000.00	2.000							
			9-01-2022	250,000.00	2.000							
			9-01-2023	250,000.00	3.000							
			9-01-2024	250,000.00	2.250	2,250,000.00		250,000.00		2,000,000.00	2,000,000.00	
General Improvement Bonds - Series 2015A	9-17-15	23,560,000.00	9-01-2017	1,710,000.00	3.000							
			9-01-2018	2,600,000.00	5.000							
			9-01-2019	1,795,000.00	5.000							
			9-01-2020	1,820,000.00	5.000							
			9-01-2021	1,865,000.00	5.000							
			9-01-2022	1,905,000.00	5.000							
			9-01-2023	1,945,000.00	4.000							
			9-01-2024	1,995,000.00	5.000							
			9-01-2025	2,045,000.00	5.000							
			9-01-2026	2,100,000.00	5.000							
			9-01-2027	2,160,000.00	3.000	23,560,000.00		1,610,000.00		21,950,000.00	21,960,000.00	-

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-20
Sheet #4

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increase	Decrease		Balance Dec. 31, 2016	Funded by	
			Date	Amount				Paid	Refunded		County Appropriation	State of New Jersey (P.L. 1971, C-12)
County Vocational School Bonds - Series 2015B	9-17-15	\$ 55,000,000.00	9-01-2017	\$ 1,400,000.00	3.000%							
			9-01-2018	2,550,000.00	5.000							
			9-01-2019	1,280,000.00	5.000							
			9-01-2020	1,305,000.00	5.000							
			9-01-2021	1,330,000.00	5.000							
			9-01-2022	1,360,000.00	5.000							
			9-01-2023	1,390,000.00	4.000							
			9-01-2024	1,425,000.00	5.000							
			9-01-2025	1,460,000.00	5.000							
			9-01-2026	1,500,000.00	5.000							
			9-01-2027	1,540,000.00	3.000							
			9-01-2028	1,585,000.00	3.000							
			9-01-2029	1,635,000.00	3.000							
			9-01-2030	1,690,000.00	3.000							
			9-01-2031	1,745,000.00	3.250							
			9-01-2032	1,800,000.00	3.250							
			9-01-2033	1,860,000.00	3.375							
			9-01-2034	1,930,000.00	3.375							
			9-01-2035	1,995,000.00	3.500							
			9-01-2036	2,065,000.00	3.500							
			9-01-2037	2,145,000.00	3.700							
			9-01-2038	2,230,000.00	3.750							
			9-01-2039	2,340,000.00	3.780							
			9-01-2040	2,340,000.00	3.610							
			9-01-2041	2,340,000.00	4.000							
			9-01-2042	2,340,000.00	4.000							
			9-01-2043	2,340,000.00	4.000							
			9-01-2044	2,340,000.00	4.000							
			9-01-2045	2,340,000.00	4.000	\$ 55,000,000.00	\$	\$ 1,400,000.00	\$	\$ 53,600,000.00	\$ 53,600,000.00	\$
General Improvement Bonds - Series 2016A	9-15-16	24,520,000.00	9-01-2017	1,015,000.00	5.000							
			9-01-2018	1,005,000.00	5.000							
			9-01-2019	1,025,000.00	5.000							
			9-01-2020	1,045,000.00	5.000							
			9-01-2021	1,075,000.00	5.000							
			9-01-2022	1,110,000.00	5.000							
			9-01-2023	1,140,000.00	5.000							
			9-01-2024	1,175,000.00	5.000							
			9-01-2025	1,210,000.00	5.000							
			9-01-2026	1,245,000.00	5.000							
			9-01-2027	1,285,000.00	4.000							
			9-01-2028	1,325,000.00	3.000							
			9-01-2029	1,375,000.00	2.125							
			9-01-2030	1,430,000.00	2.250							
			9-01-2031	1,490,000.00	2.560							
			9-01-2032	1,545,000.00	2.610							
			9-01-2033	1,610,000.00	2.680							
			9-01-2034	1,675,000.00	2.710							
			9-01-2035	1,740,000.00	2.750		24,520,000.00			24,520,000.00	24,520,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-20
Sheet #5

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2016		Interest Rate	Balance Dec. 31, 2015	Increase ¹	Decrease ⁴		Balance Dec. 31, 2016	Funded by	
			Date	Amount				Paid	Deferred		County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds - Series 2016B	9-15-16	\$ 80,000,000.00	9-01-2017	\$ 1,830,000.00	5.000%							
			9-01-2018	1,750,000.00	5.000							
			9-01-2019	1,785,000.00	5.000							
			9-01-2020	1,820,000.00	5.000							
			9-01-2021	1,875,000.00	5.000							
			9-01-2022	1,930,000.00	5.000							
			9-01-2023	1,980,000.00	5.000							
			9-01-2024	2,045,000.00	5.000							
			9-01-2025	2,110,000.00	5.000							
			9-01-2026	2,170,000.00	5.000							
			9-01-2027	2,235,000.00	4.000							
			9-01-2028	2,305,000.00	3.000							
			9-01-2029	2,385,000.00	2.125							
			9-01-2030	2,450,000.00	2.250							
			9-01-2031	2,590,000.00	2.560							
			9-01-2032	2,695,000.00	2.610							
			9-01-2033	2,905,000.00	2.680							
			9-01-2034	2,915,000.00	2.710							
			9-01-2035	3,000,000.00	2.750							
			9-01-2036	3,155,000.00	3.000							
			9-01-2037	3,280,000.00	3.000							
			9-01-2038	3,400,000.00	3.000							
			9-01-2039	3,400,000.00	3.000							
			9-01-2040	3,400,000.00	3.000							
			9-01-2041	3,400,000.00	3.000							
			9-01-2042	3,400,000.00	3.000							
			9-01-2043	3,450,000.00	3.000							
			9-01-2044	3,450,000.00	3.000							
			9-01-2045	3,450,000.00	3.000							
			9-01-2046	3,450,000.00	3.000							
						\$	\$ 80,000,000.00	\$	\$	\$ 80,000,000.00	\$ 80,000,000.00	\$
County College Bonds - Series 2016C	9-15-16	1,250,000.00	9-01-2017	125,000.00	5.000							
			9-01-2018	125,000.00	5.000							
			9-01-2019	125,000.00	5.000							
			9-01-2020	125,000.00	5.000							
			9-01-2021	125,000.00	5.000							
			9-01-2022	125,000.00	5.000							
			9-01-2023	125,000.00	5.000							
			9-01-2024	125,000.00	5.000							
			9-01-2025	125,000.00	5.000							
			9-01-2026	125,000.00	5.000		1,250,000.00			1,250,000.00	1,250,000.00	
County College Bonds - Series 2016D	9-15-16	1,250,000.00	9-01-2017	125,000.00	5.000							
			9-01-2018	125,000.00	5.000							
			9-01-2019	125,000.00	5.000							
			9-01-2020	125,000.00	5.000							
			9-01-2021	125,000.00	5.000							
			9-01-2022	125,000.00	5.000							
			9-01-2023	125,000.00	5.000							
			9-01-2024	125,000.00	5.000							
			9-01-2025	125,000.00	5.000							
			9-01-2026	125,000.00	5.000		1,250,000.00			1,250,000.00	1,250,000.00	
						\$ 238,885,000.00	\$ 107,020,000.00	\$ 14,140,000.00	\$ 44,010,000.00	\$ 287,855,000.00	\$ 284,005,000.00	\$ 3,850,000.00
Reference:						C	C-2	C-8	C-9	C		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-21

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2015</u>	<u>2016 Authorizations</u>	<u>Notes Redeemed</u>	<u>Notes Issued</u>	<u>Serial Bonds Issued</u>	<u>Loans Payable</u>	<u>Budget Appropriations</u>	<u>Balance Dec. 31, 2016</u>
07-17	Dam Restoration Projects	\$ 3,112.34	\$	\$	\$	\$	\$	\$ 3,112.34	\$
10-14/15-01 15-10	Construction of New Essex County Vocational School	108,000,000.00		25,000,000.00	25,000,000.00	80,000,000.00			28,000,000.00
12-15	Tropical Storm Sandy Capital Improvements	1,222,305.40						525,000.00	697,305.40
13-01	Various Capital Improvements			17,380,000.00		17,380,000.00			
13-08	Construction of Public Works Building			7,140,000.00		7,140,000.00			
16-02	Various Capital Improvements		6,900,000.00		6,900,000.00				
16-12	Various Capital Improvements		10,380,000.00		10,380,000.00				
18-13	Essex County College Improvements		2,500,000.00			2,500,000.00			
16-14	Essex County Vocational School Renovations		35,000,000.00						35,000,000.00
16-24	Improvements to Turtle Back Zoo		5,185,000.00				5,185,000.00		
		<u>\$ 109,225,417.74</u>	<u>\$ 59,965,000.00</u>	<u>\$ 49,520,000.00</u>	<u>\$ 42,280,000.00</u>	<u>\$ 107,020,000.00</u>	<u>\$ 5,185,000.00</u>	<u>\$ 528,112.34</u>	<u>\$ 63,697,305.40</u>
	<u>Reference</u>	<u>C</u>	<u>C-10</u>	<u>C-18</u>	<u>C-18</u>	<u>C-20</u>	<u>C-17</u>	<u>C-10</u>	<u>C</u>

PART II
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
ROSTER OF OFFICIALS
LETTER OF TRANSMITTAL, COMMENTS AND RECOMMENDATIONS
(MANAGEMENT LETTER)
YEAR ENDED DECEMBER 31, 2016

550 BROAD STREET, 11TH FLOOR
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited the financial statements - regulatory basis of the various funds of the County of Essex, as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements - regulatory basis and have issued our report thereon dated July 14, 2017. These financial statements - regulatory basis have been prepared in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS



JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
July 14, 2017

**OFFICIALS IN OFFICE AT DECEMBER 31, 2016
AND REPORT ON SURETY BONDS**

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

<u>Name</u>	<u>Position</u>	<u>Surety Bond</u>
Joseph N. DiVincenzo, Jr.	County Executive	\$
Board of Chosen Freeholders:		
Britnee N. Timberlake	President	
Brendan W. Gill	Vice President	
Rufus I. Johnson	Member	
Patricia Sebold	Member	
Lebby C. Jones	Member	
Rolando Bobadilla	Member	
Wayne L. Richardson	Member	
Leonard M. Luciano	Member	
Cynthia D. Toro	Member	
Other Officials:		
Deborah Davis Ford	Clerk of the Board of Chosen Freeholders	
Ralph J. Ciallella	County Administrator	
Mark E. Acker	Director, Department of Administration and Finance	1,500,000.00
Kim Smeraldo	Chief Financial Officer	
Christopher J. Durkin	County Clerk	
Courtney M. Gaccione, Esq.	County Counsel	
Carolyn A. Murray	Acting Prosecutor	
Theodore N. Stephens, II	County Surrogate	50,000.00
Armando B. Fontoura	County Sheriff	50,000.00
Dana Rone	County Register of Deeds and Mortgages	50,000.00
Sanjeev Varghese	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

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

Mesdames and Gentlemen:

We have audited the financial statements - regulatory basis and supplemental schedules and data of the Department of Administration and Finance of the County of Essex for the years ended December 31, 2016 and December 31, 2015 and have issued our report thereon.

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

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

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

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

GENERAL COMMENTS

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

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

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

The statutory bidding threshold effective July 1, 2015 was the sum of \$40,000.00 in accordance with the provisions of N.J.S.A. 40A:11-3a, based on the appointment of a Qualified Purchasing Agent.

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

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

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

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

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

Service Contracts

Hospital Recruiter for Psychiatrist
Armored Car Service
Freeway Drive and Station Area Safety and Public Relam Study
Engineering, Design and Services for Vailsburg Park Athletic Field Improvements
Engineering and Inspection Services for 2016 Roadway
Professional Accounting Services
Tire Removal Services for Essex County Department of Public Works
Production of Entertainment
Learning Management System Implementation
Consultant for Essex County Office of County Executive Website
ATM Services
Janitorial Service

Service Contracts (Continued)

Printing Services for Election Materials
Landscape Maintenance for Northern and Middle Division at Branch Brook Park
Provide ATM Services
Traffic Signal and Roadway Improvements
Security Services for South Mountain Recreational Complex
Environmental Engineering for Remedial Investigation at Jail
Communications Cloud
Outside Legal Services for Domestic Violence Bail Hearings
Weequahic Golf Course Food and Beverage Concession
Engineering Design Services for Rehabilitation of County Bridges
Mobile Ice Cream Truck
Concert/Series Food Services
Secure Hospital Medical Unit and Services for Inmates
Sanitarian Services
Engineering Design Services for New Playgrounds
Engineering Design Services for Two New Spray Parks
Collection Transportation and Disposal of ID 10 Waste in Parks
Mobile Ice Cream Truck and Food Truck at Weequahic Park
Data Processing Services on Tax Records, Reports Including Tax List Printing
Food Services - Summer Concerts
Grant Consultant
Various Auditing Services
Risk Assessors or Consultants to Pre-Rehabilitation Risk Assessments and Related Services
Workforce Innovation Opportunity Act Adult Education and Literacy Activities
Welfare to Work
Social Services for the Homeless
Pharmacy Consultant
Property and Casualty Insurance Broker Services
Workforce Innovation Opportunity Act Youth Services
Intersection Rehabilitation
Claims Administrator for General Liability and Casualty Claims
Engineering Inspection Services for Traffic Signals
Towing and Storage Services
Landscape Maintenance of Riverfront Park
Consultant to Represent Essex County
Pick-Up Removal and Disposal of Animal Waste from Turtle Back Zoo
Concession Inmate Tablet Services
Computer Hardware Repairs
Computer Network System Maintenance
Consulting Services to Assist Department of Citizens Services, Division of Family Assistance and Benefits
Engineering Inspection Services for Nine Traffic Signals and Roadway Improvements on Lyons Avenue
Engineering Design Services for Spray Park at Turtle Back Zoo
Tonsorial Services
Consultant for Grant Procurement Services
Vending Machine Services
Computer Network System Maintenance and Software Support
Property and Casualty Insurance Broker Services for Crime, Pollution and Surety Bonds
Outside Legal Counsel
Snow and Ice Removal Services at South Mountain Reservation Complex
Tonsorial Services at Hospital Center
Professional Photographer
Tree Pruning on Essex County Roadways
Public Relations Consultant
Juvenile Family Crisis Intervention Program

Service Contracts (Continued)

Landscape Maintenance at Cedar Grove Park
Professional Investigative Services
Court Reporters Qualifications Request
Outside Legal Services
Consultant for Sexual Assault Nursing Exam/Response Team
Cleaning for Statues
Bond Counsel Services
Financial Services
Alternate Incarceration Program
Special Transportation System
Pharmacy Provider for Hospital Center
Recording and Transcription Consultant
Videotaping of Board of Chosen Freeholders Meetings
Engineering Design Service for Replacement of Rink #1 at Codey Arena
Consulting Services for Eight (8) Traffic Signals and Roadway Improvements at
Chancellor Avenue
Consulting Engineering Design Services for HVAC and Mechanical Plumbing and
Engineering System
Juvenile Family Crisis Intervention Program Supplemental
Upgrade Video Arraignment System

General Equipment, Material and Supplies

Washer and Dryers
Criminal Investigation Supplies and Equipment
Xerographic Paper
Over the Counter Pharmaceuticals
Golf Course Pesticide, Seed, Sod and Fertilizer Products
Four (4) Toshiba Hybrid DVR Units
Fireworks
Rapiscan X-Ray Machines
Bottled Water and Dispenser
Veteran Flags to County of Essex
Install Rubber Lamellas
Golf Course Turf Products
Building Materials
Food Warmer Equipment for Correctional Facility
Rock Salt
Incandescent and Fluorescent Lamps
Building Materials
Silk Screen and Embroidered T-Shirts for Various Agencies
LED Equipment
Plaque and Trophies
Rock Salt
Holiday Lighting Display
Holiday Lighting Accessories
Toiletries and Beauty Supplies
Freon and Refrigerants
Vehicle Graphics
Online Test Adult Base Education Testing
Supplemental Toiletries and Beauty Supplies
Paving Materials
Office Equipment Supplies
Rental of Three (3) Rubber Tire Front End Loaders
Rental Uniform with Cleaning Service

General Equipment, Material and Supplies (Continued)

Clothing Supplies
Dry Animal Food and Bedding for Turtle Back Zoo
Produce for Turtle Back Zoo
Frozen and Live Animal Food for Turtle Back Zoo
Golf Accessories (Catalogs)
Salt for Sea Lion Tank at Turtle Back Zoo
Frozen and Animal Food for Turtle Back Zoo
Equipment and Materials for Emergency Call and Security System
Browse Animal Food to Turtle Back Zoo

Vehicle and Road Equipment

Specialty Tires for Fleet Vehicles
Truck Cab Knuckleboom Truck
Automotive and Light Duty Truck Parts
Seventy Foot Forestry Truck Cab and Chassis
International Forestry Truck

Construction and Repair Contracts

Traffic Engineering Design and Construction Inspection Services
Petting Zoo Improvements at Turtle Back Zoo
Bison Exhibit Observation Area at Turtle Back Zoo
Weequahic Park Oval Walking Path and Other Improvements
Independence Park Playground Restoration
Riverbank Park Playground Restoration
Roadway Resurfacing Program
Security Network Infrastructure
Construction of Sidewalk and Other Incidentals at Watsessing Park
Installation of Bollard Lighting at South Mountain Recreation Complex
Main Walkway Lighting and Other Improvements at Turtle Back Zoo
Construction of Softball Fields and Other Improvements at Weequahic Park
Tree Replacement at Turtle Back Zoo
Drainage Cleaning on Essex County Roadways
Inspection Testing and Maintenance of Fire Protection Systems
Construction of Cedar Grove Park
Upgrade Safenet Access Control System at Correctional Facility
Miscellaneous Drainage Improvements
Superstructure Replacement of Lyons Avenue Bridge in Irvington, New Jersey
Construction of Baseball Field Weequahic Park
Rehabilitation of Prairie Dog Patio Area at Turtle Back Zoo
Repair Services for Fleet Vehicles
General Construction Services
HVAC Services
Mechanical Services
Roadway Rehabilitation
Shade Structures at Turtle Back Zoo
Construction of Sea Turtle Building
Belleville Park Playground Improvements
Renovation of Watsessing Park Basketball Court
Perimeter Fence at Turtle Back Zoo
Engineering Design and Construction Services for African Lion and Hyena Exhibits at Turtle Back Zoo
Parking Area Improvements at Weequahic Park
Monte Irving Orange Park Playground Improvements and Other Upgrades

Construction and Repair Contracts (Continued)

Traffic Signal Installation and Roadway Improvements - Northfield Road
Provide Maintenance and Support for Point of Sale Systems
Renovation to Existing LED Sign at South Mountain Recreation Center
General Mechanical Engineering Plumbing and HVAC Services Various
County Facilities
Expansion of Fire Alarm System at Hall of Records
Condor Exhibit Observation Area at Turtle Back Zoo
Ground Water Monitoring and Sampling
Specialized Repairs - Train Ride
Intersection Rehabilitation
Mechanized Street Sweeping
Rehabilitation of Two Buildings at Vailsburg Park
Decorative Finish Restoration Historic Courthouse and Hall of Records
Weequahic Golf Course Parking Lot Improvements
Solar Energy System Installation at Public Works
Weequahic Park Clubhouse Improvements
Expansion of Fire Alarm System at Hall of Records
Lion and Hyena Exhibit at the Turtle Back Zoo
General Electrical Improvements
Weequahic Golf Course Parking Lot Improvements
Weequahic Park Clubhouse Improvements
Rebuild 14th Hole Green and Other Drainage Improvements at Byrne
Golf Course
Installation of Bollard Lighting at South Mountain Recreation Complex
Shade Structures at Turtle Back Zoo Children's Playground
Cattle Exhibit Observation Area Improvements at Turtle Back Zoo
Watsessing Park Perimeter Fence Improvements
Westside Parking Lot Expansion
Ivy Hill Park Playground Improvements
Solar Energy System Installation at Public Works
Watsessing Park Water Spray Play Area
Branch Brook Park Playground Improvements
Construction of Sheriff Patrol Headquarters
Maintenance of Building Systems at Correctional Facility
Four (4) Traffic Signals and Roadway Improvements, Newark, New Jersey
Building Demolition at South 11th Street
Construction for Roadway and Bridges
Nine (9) Traffic Signals and Roadway Improvements on Lyons Avenue
Field and Track Improvements at Westside Park, Newark
Eight (8) Traffic Signals and Roadway Improvements at Chancellor Avenue
Independence Park Soccer Field and Basketball Court Improvements
Drainage Improvements at Turtle Back Zoo
Engineering Design and Construction Services to African Lion and Hyena
Exhibits at Turtle Back Zoo
Irvington Park Ornamental Lights Basketball Court and Track
Building Demolition at South 11th Street - Phase II
Water Softener Replacement at Hall of Records
Purchase and Removal of Scrap Metals for Department of Public Works
Electrical Services to Facilities

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

Cash

Cash Reconciliations:

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

Outstanding Checks:

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

<u>Account</u>	<u>Number</u>	<u>Amount</u>
Vanon Contribution Pension		
Clearing Account	2	\$ 616.43
Election	55	9,325.37
Payroll	208	83,891.10

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

Municipal Street Lighting

Contracts for street lighting cost-sharing agreements with the City of Orange Township, the City of East Orange and the Township of West Orange, which expired in 1983, were extended annually and the County continued to bill the communities based on a clause permitting a 40% increase of lighting charges.

The following accounts have remained unpaid for several years:

<u>Municipality</u>	<u>Amount</u>
City of Orange Township	\$ 6,852.78
City of East Orange	60,771.77
Township of West Orange	967.57
	<u>\$ 68,592.12</u>

It is recommended that certain outstanding Municipal Street Lighting Agreements be reviewed and appropriate action taken.

Revenue Collecting Officials

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

State Reimbursements for Confinement of Prisoners

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

Monthly reports are prepared by County officials reconciling State reimbursements to County records. Differences are reported to the State which are reimbursed in a subsequent month.

Accounts Payable

As of December 31, 2016, a detailed list of accounts payable in the sum of \$2,032,877.77 remains unpaid and is summarized by years as follows:

<u>Year</u>	<u>Balance Outstanding</u>
2016	\$ 592,289.85
2015	861,495.23
2014	579,092.69
	<u>\$2,032,877.77</u>

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:

<u>Year</u>	<u>Amount</u>
1991	\$ 500.00
1994	2,750.00
1995	11,500.00
1996	62,953.00
1997	50,000.00
1998	25,000.00
1999	15,000.00
2000	10,000.00
2001	30,000.00
2002	10,000.00
2003	10,000.00
2004	10,000.00
2005	19,500.00
2006	41,250.00
2007	15,500.00
2008	25,500.00
2009	65,800.00
2010	37,500.00
2011	53,600.00
	<u>\$ 496,353.00</u>

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

Payroll

Salary Overpayments:

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

Federal and State Grants

Federal and State Grants were cancelled in the sum of \$16,617.82 and transferred to the Current Fund. These grants, however, may be subject to refund at a future time.

Corrective Action Plan

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

A Corrective Action Plan was prepared for 2015 audit deficiencies, approved by resolution of the Board of Freeholders, and submitted to the Division of Local Government Services.

Status of Prior Years' Audit Recommendations

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

Miscellaneous

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

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

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

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

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

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

An exit conference was held with the Chief Financial Officer.

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

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

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

RECOMMENDATIONS

	<u>Page Number</u>
* That certain outstanding checks be reviewed and appropriate action taken as to issuance or cancellation in accordance with findings.	193
That certain outstanding Municipal Street Lighting Agreements be reviewed and appropriation action taken.	193

* * *

- * Repeated from prior year.

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

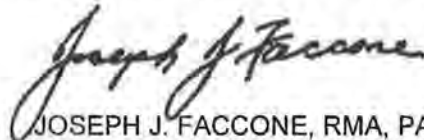
We shall be pleased to confer with the Members of the Board of Chosen Freeholders and the County Executive on questions that might arise with respect to any matters in this report and to assist in the implementation of recommendations.

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Samuel Klein and Company".

SAMUEL KLEIN AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

A handwritten signature in cursive script that reads "Joseph J. Faccione".

JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
July 14, 2017