

# COUNTY OF MORRIS

## DEPARTMENT OF FINANCE

Board of Chosen Freeholders

*Director*

William J. Chegwiddden

*Deputy Director*

Douglas R. Cabana

Gene F. Feyl

Ann F. Grossi

Thomas J. Mastrangelo

John J. Murphy

Margaret Nordstrom

P.O. Box 900  
Morristown, New Jersey 07963-0900



*County Administrator*  
John Bonanni

*Director of Finance &*

*County Treasurer*  
Glenn Roe

973-285-6085  
Fax 973-285-0986  
[www.co.morris.nj.us](http://www.co.morris.nj.us)

January 24, 2012

Mr. Thomas H. Neff, Director  
Division of Local Government Services  
Bureau of Financial Regulation & Assistance  
CN 803  
101 South Broad Street  
Trenton, NJ 08625-0803

Dear Mr. Neff:

Enclosed is the Annual Financial Statement for 2011 (Unaudited).

Very truly yours,

A handwritten signature in black ink, appearing to read "Glenn Roe", is written over the printed name.

Glenn Roe  
Director of Finance & County Treasurer

*Offices located in Administration & Records Building, Court Street, Morristown, New Jersey*

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2011  
(UNAUDITED)

N.V.T. County Purposes 98,052,992,752  
POPULATION LAST CENSUS 492,276  
NET VALUATION TAXABLE 2011 75,655,220,218  
MUNICODE

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2012  
MUNICIPALITIES - FEBRUARY 10, 2012

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES  
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO  
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT  
SERVICES.

\_\_\_\_\_ of \_\_\_\_\_, County of MORRIS

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.  
DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65 are complete, were computed by me and  
can be supported upon demand by a register or other detailed analysis.

Signature \_\_\_\_\_  
Title Director of Finance & County Treasurer

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or  
(which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an  
exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions  
are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein  
are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records  
kept and maintained in the Local Unit.

Further, I do hereby certify that I GLENN ROE, am the Chief Financial  
Officer, License # 0014, of the \_\_\_\_\_ of  
\_\_\_\_\_, County of MORRIS and that the  
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at  
December 31, 2011, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as  
to the veracity of required information included herein, needed prior to certification by the Director of Local Govern-  
ment Services, including the verification of cash balances as of December 31, 2011.

Signature \_\_\_\_\_  
Title Director of Finance & County Treasurer  
Address Administration & Records Building, 4th Floor, CN 900, Morristown, NJ 07963-0900  
Phone Number (973) 285-6085

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED  
BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL  
STATEMENT WITH THE PREPARER, SO FAR AS TO BE FAMILIAR WITH THE REPRESENTATIONS  
AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ of \_\_\_\_\_ as of December 31, 20 \_\_\_\_\_ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended \_\_\_\_\_ is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2012

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

\_\_\_\_\_

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2011 as required under N.J.A.C. 5:23-4.17.

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**  
**BY**  
**CHIEF FINANCIAL OFFICER**

*One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.*

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2012.

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet Item(s)# \_\_\_\_\_ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

22-6002462

Fed I.D. #

Municipality

Morris

County

**Report of Federal and State Financial Assistance  
Expenditure of Awards**

Fiscal Year Ending: 12/31/2011

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>17,932,677</u>	\$ <u>7,834,983</u>	\$ <u>7,588,225</u>

Type of Audit required by OMB A-133 and OMB 98-07:

  X   Single Audit  
       Program Specific Audit  
       Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1998) and OMB 98-07, Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

Date

**IMPORTANT!**  
**READ INSTRUCTIONS**

**INSTRUCTION**

The following certification is to be used ONLY in the event there is NO municipally operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of MORRIS during the year 2011 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities

Name \_\_\_\_\_

Title Director of Finance & County Treasurer

(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

**NOTE:**

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2011**

NOT APPLICABLE

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2012 and filed with the County Board of Taxation on January 10, 2012 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF ASSESSOR

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

## POST CLOSING

AS OF DECEMBER 31, 2011

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C" - - Taxes Receivable Must Be Subtotaled

[illegible]

**(Do not crowd - add additional sheets)**



NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)**

AS AT DECEMBER 31, 2011

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C" - - Taxes Receivable Must Be Subtotaled

[illegible]

**(Do not crowd - add additional sheets)**

Accounts #1 and #2\*  
AS AT DECEMBER 31, 2011

(Do not crowd - add additional sheets)

Sheet 4

NOT APPLICABLE

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2011

[illegible]

**(Do not crowd - add additional sheets)**

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2011

[illegible]

**(Do not crowd - add additional sheets)**

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2011

[illegible]

**(Do not crowd - add additional sheets)**

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit
<b>Dedicated Trust Funds</b>		
Cash - Dedicated Trust	19,978,493.85	
Cash - Dedicated Trust Open Space	80,722,694.52	
Investments - Dedicated Trust Open Space	25,000,000.00	
Subtotal Cash	125,701,188.37	
Added & Omitted Open Space Taxes - Receivable	18,800.75	
Motor Vehicle Fine Fund		7,536,437.18
Weights & Measures Fine Fund		6,180,738.79
Reserve for:		
Special Deposits		2,391.11
Van Pooling		4,677.51
Construction Board of Appeals		350.57
Heritage Commission		150.02
Tax Appeal Fees		846,119.20
Crime Victim Witness Advocacy		46.92
Personal Attendant Services Program		20,034.03
Accumulated Absences		3,257,071.71
Snow Removal Trust		1,060,000.00
\$2.00 Fund County Clerk		414,980.45
Attorney ID Card Program		13,235.05
\$2.00 Fund Surrogate		9,409.81
\$2.00 Fund County Sheriff		83,962.83
Environ Quality & Enforcement		455,977.64
Farmland Application Fees Account		11,000.00
Clean Water Enforcement		72,450.85
Morris View Patient Activites Fund		9,460.18
Open Space Tax		105,722,694.52
Added & Omitted Open Space Taxes		18,800.75
	125,719,989.12	125,719,989.12

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2011

[illegible]

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2010: ..... (1) \$ \_\_\_\_\_  
x \_\_\_\_\_ 25%  
(2) \$ \_\_\_\_\_

Municipal Public Defender Trust Cash Balance December 31, 2011: ..... (3) \$ \_\_\_\_\_

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ \_\_\_\_\_

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_



Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2010 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2011</u>
1. Reserve for:				
2. Workers Compensation	\$ 3,871,706.78	\$ 1,647,489.89	\$ 1,946,660.09	\$ 3,572,536.58
3. Reserve for Bequest of Foster Estate	236,830.39	830.39	15,202.29	222,458.49
4. Railroad Surcharge	397,696.40	110,177.84	183,577.29	324,296.95
6. Local Government	841,979.98	3,705,070.55	0.00	4,547,050.53
7. Road Openings - Checking & Escrow	2,746,879.42	1,401,006.78	899,338.20	3,248,548.00
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Totals:	\$ 8,095,092.97	\$ 6,864,575.45	\$ 3,044,777.87	\$ 11,914,890.55

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2010 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2011</u>
1. Reserve for:				
2. Motor Vehicle Fine Fund	\$ 6,980,242.22	\$ 3,990,223.63	\$ 3,434,028.67	\$ 7,536,437.18
3. Weights & Measures Fine Fund	5,832,941.09	1,433,357.00	1,085,559.30	6,180,738.79
4. Special Deposits	2,391.11	0.00	0.00	2,391.11
5. Van Pooling	6,683.35	1,795.67	3,801.51	4,677.51
6. Construction Board of Appeals	3,992.54	2,000.00	5,641.97	350.57
7. Heritage Commission	150.02	0.00	0.00	150.02
8. Tax Appeal Fees	666,843.36	204,599.66	25,323.82	846,119.20
9. Crime Victim Witness Advocacy	46.92	0.00	0.00	46.92
10. Personal Attendant Services Program	13,992.38	12,804.27	6,762.62	20,034.03
11. Accumulated Absences	1,400,000.00	2,400,000.00	542,928.29	3,257,071.71
12. Snow Removal Trust	0.00	1,060,000.00	0.00	1,060,000.00
13. \$2.00 Fund County Clerk	435,197.61	186,056.06	206,273.22	414,980.45
14. Attorney ID Card Program	13,654.30	2,775.00	3,194.25	13,235.05
15. \$2.00 Fund Surrogate	17,025.50	7,549.31	15,165.00	9,409.81
16. \$2.00 Fund County Sheriff	105,628.44	25,406.33	47,071.94	83,962.83
17. Environ Quality & Enforcement	413,256.97	169,167.33	126,446.66	455,977.64
18. Farmland Application Fees Account	18,000.00	2,000.00	9,000.00	11,000.00
19. Clean Water Enforcement	90,713.24	0.00	18,262.39	72,450.85
20. Morris View Patient Activities Fund	6,371.07	3,089.11	0.00	9,460.18
21. Open Space Tax	105,733,494.68	19,297,260.41	19,308,060.57	105,722,694.52
22. Added & Omitted Open Space Taxes	30,513.35	31,860.51	43,573.11	18,800.75
23. Due From Grant Fund	(800,000.00)	2,550,000.00	1,750,000.00	0.00
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Totals:	\$ 120,971,138.15	\$ 31,379,944.29	\$ 26,631,093.32	\$ 125,719,989.12

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2010 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2011
1. Reserve for:				
2. State Unemployment Fund	\$ 279,789.19	\$ 672,491.69	\$ 601,816.96	\$ 350,463.92
3. Federal Withholding	218.12	12,405,032.85	12,405,032.85	218.12
4. Social Security Deductions	5,908.53	12,870,835.98	12,870,909.97	5,834.54
5. Employees Retirement	1,121,799.22	24,953,790.22	24,863,247.99	1,212,341.45
6. Employees Insurance	47,221.33	384,899.35	386,311.37	45,809.31
7. Employees Trust Annuity	0.11	0.00	0.00	0.11
8. State Variable Annuity	76.96	921.65	925.16	73.45
9. State Income Tax Withheld - NJ	92.15	2,979,560.88	2,979,560.88	92.15
10. State Income Tax Withheld- PA	2.77	42,823.05	42,823.05	2.77
11. Disability Fund	0.00	189,282.51	189,282.51	0.00
12. Family Leave	137,960.62	38,332.51	174,257.11	2,036.02
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Totals:	\$ 1,593,069.00	\$ 54,537,970.69	\$ 54,514,167.85	\$ 1,616,871.84

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO  
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2010		RECEIPTS										Disbursements		Balance Dec. 31, 2011	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

NOT APPLICABLE

Sheet 7

**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS OF DECEMBER 31, 2011

[illegible]

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - PARK CAPITAL FUND**

AS OF DECEMBER 31, 2011

[illegible]

**(Do not crowd - add additional sheets)**

## CASH RECONCILIATION DECEMBER 31, 2011

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	(243,935.51)	88,277,643.46	6,582,882.61	81,450,825.34
Grant Fund	(187.50)	3,382,829.78	-	3,382,642.28
Trust - Other	(2,174.51)	12,025,745.62	108,102.58	11,915,468.53
Community Development	-	291,217.33	260,304.76	30,912.57
Dedicated Trust	(15,313.40)	125,716,501.77	-	125,701,188.37
Revolving Trust	(2.97)	1,616,874.81	-	1,616,871.84
Capital - General	(1,456.82)	49,856,730.28	-	49,855,273.46
Capital - Park	(509.55)	2,105,112.93	-	2,104,603.38
Total	(263,580.26)	283,272,655.98	6,951,289.95	276,057,785.77

\* Include Deposits in Transit

\*\* Be sure to include Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account

### REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Desposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2011.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2011.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: \_\_\_\_\_

Title: Director of Finance & County Treasurer

**LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"**

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.



**LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"**

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

**LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"**

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

**MUNICIPALITIES AND COUNTIES**  
**FEDERAL AND STATE GRANTS RECEIVABLE**

[illegible]

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2010	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to/from General Fund	Returned Overpayment	Balance Dec 31, 2011
<b>Department of Treasury:</b>								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 476,456	\$ 593,828	\$ 570,331	\$	\$ 109,173	\$ 20,679	\$	\$ 411,459
<b>Department of Community Affairs:</b>								
SHARE/COUNT Grant	59,841		31,224		28,617			
LIHEAP-CWA Administration		6,691	6,691					
2011 Universal Service Fund-CWA Administration		3,603	3,603					
<b>Department of Labor and Workforce Development:</b>								
Workforce Investment Act/ARRA-Workforce Investment Act	3,484,812	3,770,709	3,638,726					3,616,795
Work First New Jersey	2,763,925	1,401,101	1,298,627		130,799			2,735,600
ARRA-TANF Emergency Contingency Funds	21,006				19,557			1,449
Smart STEPS Program	12,038	4,815						16,853
ARRA-Division of Vocational Rehabilitation Services	8,657	36,635	45,292					
<b>Department of Health and Senior Services:</b>								
Bio Terrorism and Public Health Emergency Grant	284,215	440,167	462,972		21,295			240,115
Chapter 51 - Alcoholism and Drug Abuse	231,224	977,745	814,293		128,216	96,879		363,339
NACCHO Grant (National Association of County and City Health)		5,000	5,000					
Veterans Directed Home and Community-Based Services Program		90,318	90,318					
<b>Department of Human Services:</b>								
REACH Program	172,469	343,638	332,060		735	1		183,313
ALPN		597,078	559,440		10,510		10,510	37,638
Social Services for the Homeless, H1PZN	5,464	221,855	217,071		247	(1)		10,000
New Jersey's Supplemental Nutrition Program		1,045						1,045
<b>Department of Law and Public Safety:</b>								
NJ Juvenile Justice Commission	376,679	507,924	547,986		2,538			334,079
Juvenile Accountability Block Grants	29,316	28,256	42,160					15,412
State Domestic Preparedness Program/Homeland Security Grant	6,044,918	2,769,539	2,015,163		5,865			6,793,429
Multi-Jurisdictional Narcotics Task Force		62,825						62,825
ARRA-Multi-Jurisdictional Narcotics Task Force	45,042	67,925	112,967					
County Office of Victim Witness Advocacy	14,476	359,888	102,432					271,932
Sexual Assault Response Team/Nurse Examiner Program	13,986	60,000	49,248		12,207			12,531
Insurance Fraud Reimbursement Program	136,515	250,000	259,458		121			126,936
Body Armor Replacement		28,181	28,181					
Megan's Law and Local Law Enforcement	7,758		7,758					
County Driving While Intoxicated Grant		20,000						20,000
Drug Recognition Expert Call Out and Assistance Program		42,000						42,000
Law Enforcement Officers Training and Equipment Fund		14,564	14,564					
Paul Coverdell Program		78,595						78,595
Project Lifesaver Program/Private Contribution		5,531		5,531				

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2010	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2011
<b>Department of Transportation:</b>								
MAPS (Senior Citizens and Disabled Residents)	\$ 896,195	\$ 1,696,616	\$ 565,431	\$	\$	\$	\$	\$ 2,027,380
Non-Urbanized Area Formula Program (MAPS Section 5311)		310,711	57,290					253,421
Safe Communities Construction	215	116,255	98,387		215			17,868
TransOptions, Inc.	628,571		628,571					
NYS&W Rail Line Bicycle and Pedestrian Path	1,618,927		233,684					1,385,243
Job Access Reverse Commute Grant (JARC)	159,776	55,100	114,876					100,000
Subregional Studies Program	221,641	300,000	213,160		8,481			300,000
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)	170,000							170,000
ARRA-Subregional Staff Support	43,096		35,744		7,352			
Middle Valley Road Bridge STP-C00S(210)		2,332,330						2,332,330
FY2011 County Aid Program - Annual Transportation Program		4,031,000	4,031,000					
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	5,628,641	2,443,461	3,809,162		54,801			4,208,139
<b>Department of Justice:</b>								
State Criminal Alien Assistance Program (SCAAP)		300,800	300,800					
COPS Technology Grant	581,562		550,684					30,878
<b>Department of Environmental Protection:</b>								
Improving the Upper Raritan Water Quality Management	4,100				4,100			
Waste Water Management Plan	100,000							100,000
ARRA-Waste Water Management Plan	80,670		52,962					27,708
County Environmental Health Act Grant	119,113	165,800	87,078		15,625			182,210
<b>Department of State:</b>								
PARIS Grant	58,608		55,500		3,108			
General Operating Support Grant (HC)	3,130	20,844	20,847		45	45		3,127
<b>Other Programs:</b>								
ARRA-Homeless Prevention and Recovery Plan (HPRP)	434,985		429,471					5,514
Economic Development Initiative (EDI)		297,000	297,000					
Emergency Shelter - Homeless Prevention		29,905						29,905
Highlands Plan Conformance Grant Program	11,576							11,576
ARRA-Energy Efficiency and Conservation Strategy	3,578,300		2,237,000					1,341,300
ARRA-Food Stamps Program	17,728		17,728					
	<u>\$ 28,545,631</u>	<u>\$ 24,889,278</u>	<u>\$ 25,091,940</u>	<u>\$ 5,531</u>	<u>\$ 563,607</u>	<u>\$ 117,603</u>	<u>\$ 10,510</u>	<u>\$ 27,901,944</u>
<b>Ref.</b>	A		A-10	A-13	A-12	A-10	A-10	A
<b>Analysis of Funding:</b>								
Local Funding			\$ 764,733					
State Funding			5,042,058					
Federal Funding			19,285,149					
			<u>\$ 25,091,940</u>					

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

[illegible]

## Sheet 11a

[illegible]

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2010	Transferred from 2011 Budget	Expended	Cancelled	Balance Dec 31, 2011
<b>Department of Treasury:</b>					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 433,888	\$ 593,828	\$ 898,096	\$ 109,173	\$ 20,447
<b>Department of Community Affairs:</b>					
SHARE/COUNT Grant	29,134		517	28,617	
LIHEAP-CWA Administration		6,691	6,691		
2011 Universal Service Fund-CWA Administration		3,603	3,603		
<b>Department of Labor and Workforce Development:</b>					
Workforce Investment Act/ARRA-Workforce Investment Act	3,485,970	3,770,709	5,775,871		1,480,808
Work First New Jersey	2,845,267	1,401,101	1,884,499	130,799	2,231,070
Smart STEPS Program	12,038	4,815			16,853
ARRA-Division of Vocational Rehabilitation Services	8,657	36,635	45,292		
ARRA-TANF Emergency Contingency Funds	21,005			19,557	1,448
<b>Department of Health and Senior Services:</b>					
Bio Terrorism and Public Health Emergency Grant	312,890	440,167	492,084	21,295	239,678
Chapter 51 - Alcoholism and Drug Abuse	221,792	977,745	974,845	128,216	96,476
NACCHO Grant (National Association of County and City Health)	9,114	5,000	4,280		9,834
Veterans Directed Home and Community-Based Services Program	39,050	90,318	129,368		
<b>Department of Human Services</b>					
REACH Program	197,436	343,638	359,074	735	181,265
ALPN	59,532	597,078	551,101	10,510	94,999
Mental Health Planning	10,512		2,928		7,584
Social Services for the Homeless, H1PZN	23,562	221,855	217,149	247	28,021
Project Phoenix Crisis Services-FEMA	200		190		10
Food Stamp Program	47,302				47,302
New Jersey's Supplemental Nutrition Program		1,045			1,045
<b>Department of Law and Public Safety:</b>					
NJ Juvenile Justice Commission	217,254	507,924	593,376	2,538	129,264
Juvenile Accountability Block Grants	12,721	28,256	37,691		3,286
State Domestic Preparedness Program/Homeland Security Grant	5,446,108	2,769,539	5,114,457	5,865	3,095,325
Multi-Jurisdictional Narcotics Task Force		62,825			62,825
ARRA-Multi-Jurisdictional Narcotics Task Force	45,042	67,925	112,967		
County Office of Victim Witness Advocacy	1,985	359,888	208,305		153,568
Sexual Assault Response Team/Nurse Examiner Program	12,208	60,000	52,879	12,207	7,122
Insurance Fraud Reimbursement Program	2,599	250,000	252,478	121	



COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

-61-  
A-12  
Sheet 2

	Balance Dec 31, 2010	Transferred from 2011 Budget	Expended	Cancelled	Balance Dec 31, 2011
<b>Department of Law and Public Safety:</b>					
Body Armor Replacement	\$ 41,400	\$ 28,181	\$ 25,226	\$	\$ 44,355
Megan's Law and Local Law Enforcement	5,653		5,653		
County Driving While Intoxicated Grant		20,000			20,000
Drug Recognition Expert Call Out and Assistance Program		42,000			42,000
Law Enforcement Officers Training and Equipment Fund	76,664	14,564	5,188		86,040
Paul Coverdell Program		78,595	17,862		60,733
Terrorism Program	313				313
Citizens Corp/CERT Initiative	1,993				1,993
HMEP Grant	4,202				4,202
Logistics and Commodities Distribution Plan	61				61
Project Lifesaver Program/Private Contribution	8,645	5,531	2,990		11,186
<b>Department of Transportation:</b>					
MAPS (Senior Citizens and Disabled Residents)	638,295	1,696,616	1,678,863		656,048
Non-Urbanized Area Formula Program (MAPS Section 5311)		310,711	229,160		81,551
Safe Communities Construction	215	116,255	98,387	215	17,868
TransOptions, Inc.	628,571		628,571		
NYS&W Rail Line Bicycle and Pedestrian Path	1,618,928		1,618,928		
Job Access Reverse Commute Grant (JARC)	105,542	55,100	155,542		5,100
Subregional Studies Program	157,305	300,000	148,824	8,481	300,000
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)	170,000				170,000
Middle Valley Road Bridge STP-C00S(210)		2,332,330			2,332,330
FY2011 County Aid Program - Annual Transportation Program		4,031,000	1,848,561		2,182,439
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	3,493,589	2,443,461	2,308,848	54,801	3,573,401
ARRA-Subregional Staff Support	18,096		10,744	7,352	
<b>Department of Justice:</b>					
SCAAP (State Criminal Alien Assistance Program)	970,870	300,800	265,744		1,005,926
COPS Technology Grant	416,101		396,025		20,076
<b>Department of Environment Protection:</b>					
Stormwater Management	5,793				5,793
Improving the Upper Raritan Water Quality Management	4,100			4,100	
Morris County Waste Water Management Plan	99,906		1,656		98,250
ARRA-Waste Water Management Plan	72,500		72,500		
County Environmental Health Act Grant	34,866	165,800	164,719	15,625	20,322

Sheet 11c

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2010	Transferred from 2011 Budget	Expended	Cancelled	Balance Dec 31, 2011
Department of State:					
PARIS Grant	\$ 85,005	\$	\$ 81,897	\$ 3,108	\$
General Operating Support (HC)	20,813	20,844	41,612	45	
Other Programs:					
Hospital Database Project	312				312
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520				11,520
Emergency Food and Shelter - FEMA	7,021		7,021		
ARRA-Homeless Prevention and Recovery Plan	335,153		335,015		138
ARRA-Food Stamps Program	35,456		35,456		
Emergency Shelter - Homeless Prevention		29,905			29,905
Archival Preservation	158				158
Inmate Program/Private Contribution	545				545
Highlands Plan Conformance Grant Program	11,576				11,576
ARRA-Energy Efficiency and Conservation Strategy	3,602,049		3,454,970		147,079
Economic Development Initiative (EDI)		297,000	297,000		
E-911	1,263,929		669,720		594,209
	<u>\$ 27,443,465</u>	<u>\$ 24,889,278</u>	<u>\$ 32,324,423</u>	<u>\$ 563,607</u>	<u>\$ 19,444,713</u>
Ref.	A			A-11	A
Analysis of Funding:					
Local Funding		\$ 770,265			
State Funding		7,922,318			
Federal Funding		16,196,695			
		<u>\$ 24,889,278</u>			
Analysis of Balance Dec. 31, 2010 and 2011 Expenditures:					
Cash Disbursements		Ref.			
Appropriated Reserves		A-10	\$ 22,521,158		
Encumbrances		A	9,803,265		
	<u>\$ 27,443,465</u>		<u>\$ 32,324,423</u>		

## TABLE OF UNAPPROPRIATED RESERVE FEDERAL AND STATE GRANTS

[illegible]

COUNTY OF MORRIS  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF UNAPPROPRIATED RESERVES

	<u>Balance Dec 31, 2010</u>	<u>Grant Funds Received</u>	<u>Transferred to 2011 Budget</u>	<u>Cancelled</u>	<u>Returned Overpayments</u>	<u>Balance Dec 31, 2011</u>
Department of Transportation:						
Job Access Reverse Commute Grant (JARC)	\$	\$ 3,158	\$	\$	\$	\$ 3,158
Department of Law and Public Safety:						
State/Community Partnership Act	17,277					17,277
Project Lifesaver Program	25	5,531	5,531			25
Youth Shelter Donations - 2011		100				100
ALPN - EBPI				10,000	10,000	
ALPN - HSAC				510	510	
	<u>\$ 17,302</u>	<u>\$ 8,789</u>	<u>\$ 5,531</u>	<u>\$ 10,510</u>	<u>\$ 10,510</u>	<u>\$ 20,560</u>
Ref.	A	A-10	A-11		A-10	A

Sheet 12a

\*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2011		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXXXXX	XX		
School Tax Deferred					
(Not in excess of 50% of Levy - 2010 - 2011)	85002-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2011 - June 30, 2012		XXXXXXXXXX	XX		
Levy Calendar Year 2011		XXXXXXXXXX	XX		
Paid				XXXXXXXXXX	XX
Balance December 31, 2011		XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable #	85003-00			XXXXXXXXXX	XX
School Tax Deferred					
(Not in excess of 50% of Levy - 2011 - 2012)	85004-00			XXXXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools					

# Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance January 1, 2011	85045-00	XXXXXXXXXX	XX		
2011 Levy	85105-00	XXXXXXXXXX	XX		
Interest Earned		XXXXXXXXXX	XX		
Expenditures				XXXXXXXXXX	XX
Balance December 31, 2011	85046-00			XXXXXXXXXX	XX

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2011	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXX	XX		
School Tax Deferred				
(Not in excess of 50% of Levy - 2010 - 2011) 85032-00	XXXXXXXX	XX		
Levy School Year July 1, 2011 - June 30, 2012	XXXXXXXX	XX		
Levy Calendar Year 2011	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2011	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXX	XX
School Tax Deferred				
(Not in excess of 50% of Levy - 2011 - 2012) 85034-00			XXXXXXXX	XX
# Must include unpaid requisitions				

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2011	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXX	XX		
School Tax Deferred				
(Not in excess of 50% of Levy - 2010 - 2011) 85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2011 - June 30, 2012	XXXXXXXX	XX		
Levy Calendar Year 2011	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2011	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXXX	XX
School Tax Deferred				
(Not in excess of 50% of Levy - 2011 - 2012) 85044-00			XXXXXXXX	XX
# Must include unpaid requisitions				

COUNTY TAXES PAYABLE

	Debit		Credit	
Balance January 1, 2011	XXXXXXXX	XX	XXXXXXXX	XX
County Taxes 80003-01	XXXXXXXX	XX		
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX	XX		
2011 Levy:	XXXXXXXX	XX	XXXXXXXX	XX
General County 80003-03	XXXXXXXX	XX		
County Library 80003-04	XXXXXXXX	XX		
County Health	XXXXXXXX	XX		
County Open Space Preservation	XXXXXXXX	XX		
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2011	XXXXXXXX	XX	XXXXXXXX	XX
County Taxes			XXXXXXXX	XX
Due County for Added and Omitted Taxes			XXXXXXXX	XX

SPECIAL DISTRICT TAXES

	Debit		Credit	
Balance January 1, 2011 80003-06	XXXXXXXX	XX		
2011 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXX	XX	XXXXXXXX	XX
Fire - 81108-00	XXXXXXXX	XX	XXXXXXXX	XX
Sewer - 81111-00	XXXXXXXX	XX	XXXXXXXX	XX
Water - 81112-00	XXXXXXXX	XX	XXXXXXXX	XX
Garbage - 81109-00	XXXXXXXX	XX	XXXXXXXX	XX
Open Space - 81105-00	XXXXXXXX	XX	XXXXXXXX	XX
	XXXXXXXX	XX	XXXXXXXX	XX
	XXXXXXXX	XX	XXXXXXXX	XX
Total 2011 Levy 80003-07	XXXXXXXX	XX		
Paid 80003-08			XXXXXXXX	XX
Balance December 31, 2011 80003-09				

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2011	80004-01	XXXXXXXXXX	XX		
State Library Aid Received in 2011	80004-02	XXXXXXXXXX	XX		
Expended	80004-09			XXXXXXXXXX	XX
Balance December 31, 2011	80004-10				

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2011	80004-03	XXXXXXXXXX	XX		
State Library Aid Received in 2011	80004-04	XXXXXXXXXX	XX		
Expended	80004-11			XXXXXXXXXX	XX
Balance December 31, 2011	80004-12				

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2011	80004-05	XXXXXXXXXX	XX		
State Library Aid Received in 2011	80004-06	XXXXXXXXXX	XX		
Expended	80004-13			XXXXXXXXXX	XX
Balance December 31, 2011	80004-14				

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2011	80004-07	XXXXXXXXXX	XX		
State Library Aid Received in 2011	80004-08	XXXXXXXXXX	XX		
Expended	80004-15			XXXXXXXXXX	XX
Balance December 31, 2011	80004-16				



# STATEMENT OF GENERAL BUDGET REVENUES 2011

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	20,800,000.00	20,800,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	78,270,782.68	81,695,063.37	3,424,280.69
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See Sheet 17(a)	19,516,047.78	19,516,047.78	-
			-
Total Miscellaneous Revenue Anticipated 80103-	97,786,830.46	101,211,111.15	3,424,280.69
Receipts from Delinquent Taxes 80104-			
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-		XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	213,967,397.34	213,967,397.34	-
	332,554,227.80	335,978,508.49	3,424,280.69

## ALLOCATION OF CURRENT TAX COLLECTIONS

NOT APPLICABLE

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00		XXXXXXXX
Vocational School Tax		XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00		XXXXXXXX
Due County for Added and Omitted Taxes 80112-00		XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.		

# STATEMENT OF GENERAL BUDGET REVENUES 2011

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Public Law			
and Safety			
State Community Partnership Grant	507,924.00	507,924.00	
New Jersey Department of Public Law			
and Safety			
Juvenile Accountability	28,256.00	28,256.00	
New Jersey Department of Transportation			
MAPS (Paratransit) 5311	253,421.00	253,421.00	
New Jersey Department of Labor and			
Workforce Development			
ARRA-Division of Vocational			
Rehabilitation Services	36,635.00	36,635.00	
New Jersey Department of Law and Public			
Safety			
Victim Assistance Project	153,881.00	153,881.00	
New Jersey Department of Health and			
Senior Services			
Chapter 51-Alcoholism and Drug Abuse	868,505.00	868,505.00	
New Jersey Department of Transportation			
Intersection Improvements/STP-C00S(042)	147,461.00	147,461.00	
New Jersey Department of Community Affairs			
LIHEAP CWA Administration	6,691.00	6,691.00	
Total (Sheet 17)			

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: \_\_\_\_\_

# STATEMENT OF GENERAL BUDGET REVENUES 2011

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Human Services			
ALPN	123,595.00	123,595.00	
New Jersey Department of Human Services			
Social Services for the Homeless Program	221,855.00	221,855.00	
United States Department of Housing and			
Urban Development			
Economic Development Initiative (EDI)	297,000.00	297,000.00	
New Jersey Office of Homeland Security			
and Preparedness			
Emergency Operations Center Grant			
Program (EOC) FFY10	1,000,000.00	1,000,000.00	
New Jersey Department of Transportation			
High Bridge Branch Railroad	1,585,000.00	1,585,000.00	
New Jersey Department of Labor and			
Workforce Development			
ARRA OJT Technical Assistance	30,000.00	30,000.00	
New Jersey Department of Law and Public			
Safety			
Law Enforcement Officers Training and			
Equipment Fund	4,908.00	4,908.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2011

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Health and			
Senior Services			
Veterans Directed Home & Community			
Based Services Program Grant	90,317.70	90,317.70	
New Jersey Department of Transportation			
Annual Transportation Program (ATP)			
2011 County Aid	4,031,000.00	4,031,000.00	
New Jersey Department of Health and			
Human Services			
NACCHO Medical Reserve Corps	5,000.00	5,000.00	
New Jersey Department of Community			
Affairs			
Universal Service Fund CWA			
Administration	3,603.00	3,603.00	
New Jersey Department of Labor and			
Workforce Development			
Workforce Investment Act	2,432,170.00	2,432,170.00	
New Jersey Department of Environmental			
Protection			
County Environmental Health Act Grant	165,800.00	165,800.00	
New Jersey Department of Labor and			
Workforce Development			
Workforce Investment Act - Youth	783,619.00	783,619.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2011

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Transportation			
Highway Rail Grade Crossing Program/			
Morris County-7	400,000.00	400,000.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey	940,731.00	940,731.00	
New Jersey Department of Law and Public			
Safety			
Law Enforcement Officers Training and	3,620.00	3,620.00	
Equipment Fund			
New Jersey Department of Health and			
Senior Services			
Public Health Emergency Preparedness	360,167.00	360,167.00	
New Jersey Department of Law and Public			
Safety			
Victim Witness Advocacy-Supplemental	36,233.00	36,233.00	
New Jersey Department of Transportation			
Job Access Reverse Commute Grant			
(JARC)	50,000.00	50,000.00	
New Jersey Department of Human Services			
Reach Program	343,638.00	343,638.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2011

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Transportation			
Middle Valley Road Bridge			
STP-COOS-(210)	2,332,330.00	2,332,330.00	
New Jersey Department of Labor and			
Workforce Development			
Smart Steps Program	4,815.00	4,815.00	
New Jersey Department of State			
General Operating Support	20,844.00	20,844.00	
New Jersey Department of Human Services			
New Jersey's Supplemental Nutrition			
Program	1,045.36	1,045.36	
New Jersey Department of Labor and			
Workforce Development			
Workforce Investment Act-NEG	47,419.00	47,419.00	
New Jersey Department of Transportation			
Highway Rail Grade Crossing Program/			
STP-COOS(250)L240	90,000.00	90,000.00	
New Jersey Department of Transportation			
Job Access Reverse Commute Grant-			
Donation (JARC Round 10)	2,700.00	2,700.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2011

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Transportation			
Job Access Reverse Commute Grant-	2,400.00	2,400.00	
Donations (JARC Round 11)			
Private Contribution			
Project Lifesaver Program	5,531.00	5,531.00	
United States Department of Justice			
State Criminal Alien Assistance			
Program (SCAAP)	300,800.00	300,800.00	
New Jersey Department of Transportation			
Subregional Studies Program	300,000.00	300,000.00	
New Jersey Department of Law and Public			
Safety			
Multi-Jurisdictional County Gang, Gun			
and Narcotics Task Force	62,825.00	62,825.00	
New Jersey Department of Transportation			
MUTCD Traffic Sign Inventory and			
Assessment Program	133,000.00	133,000.00	
New Jersey Department of Law and Public			
Safety			
Body Armor - Prosecutor	6,805.35	6,805.35	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2011

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Law and Public			
Safety			
Body Armor - Sheriff	21,375.84	21,375.84	
New Jersey Department of Law and Public			
Safety			
UASI (#2009-SS-T9-0082)	414,980.00	414,980.00	
New Jersey Department of Housing and			
Urban Development			
Emergency Shelter-Homeless Prevention	29,905.00	29,905.00	
New Jersey Department of Law and Public			
Safety			
Drug Recognition Expert Call Out and			
Assistance Program	42,000.00	42,000.00	
New Jersey Department of Transportation			
Rail Road Crossing STP-COOS(249)L240			
Change Order #2B52	88,000.00	88,000.00	
New Jersey Department of Law and Public			
Safety			
Emergency Management Agency			
Assistance	50,000.00	50,000.00	
Total (Sheet 17)			



(Continued)

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Law and Public Safety			
County Driving While Intoxicated Grant	20,000.00	20,000.00	
New Jersey Transit			
MAPS (Paratransit)	99,843.53	99,843.53	
New Jersey Department of Labor and Workforce Development			
Work First New Jersey	358,624.00	358,624.00	
New Jersey Department of Law and Public Safety			
Victim Witness Advocacy	169,774.00	169,774.00	
Total (Sheet 17)	19,516,047.78	19,516,047.78	

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2011

2011 Budget as Adopted	80012-01	313,038,180.02
2011 Budget - Added by N.J.S. 40A:4-87	80012-02	19,516,047.78
Appropriated for 2011 (Budget Statement Item 9)	80012-03	332,554,227.80
Appropriated for 2011 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	332,554,227.80
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	332,554,227.80
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	308,385,246.27
Paid or Charged - Reserve for Uncollected Taxes	80012-09	-
Reserved	80012-10	24,148,981.16
Total Expenditures	80012-11	332,534,227.43
Unexpended Balances Canceled (see footnote)	80012-12	20,000.37

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

**RE: UNEXPENDED BALANCES CANCELED:**

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE		
2011 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-46 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

# RESULTS OF 2011 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	3,424,280.69
Delinquent Tax Collections	80013-02	XXXXXXXX	
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	
Unexpended Balances of 2011 Budget Appropriations	80013-04	XXXXXXXX	20,000.37
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	5,104,058.46
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2010 Appropriation Reserves	80013-05	XXXXXXXX	14,881,146.33
Prior Years Interfunds Returned in 2011	80013-06	XXXXXXXX	1,481,213.02
Cancellation of Contracts Payable		XXXXXXXX	81,280.47
		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2011	80013-07		XXXXXXXX
Balance December 31, 2011	80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
	80013-11		XXXXXXXX
Interfund Advances Originating in 2011	80013-12	1,978,996.52	XXXXXXXX
Refund Prior Year Revenues		27,462.49	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	22,985,520.33	XXXXXXXX
		24,991,979.34	24,991,979.34

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

**SURPLUS - CURRENT FUND  
YEAR 2011**

			Debit	Credit
1.	Balance January 1, 2011	80014-01	XXXXXXXX	40,268,870.48
2.			XXXXXXXX	
3.	Excess Resulting from 2011 Operations	80014-02	XXXXXXXX	22,985,520.33
4.	Amount Appropriated in the 2011 Budget - Cash	80014-03		XXXXXXXX
5.	Amount Appropriated in 2011 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	20,800,000.00	XXXXXXXX
6.	Morris County Vo-Tech Receivable		800,000.00	XXXXXXXX
	Balance December 31, 2011	80014-05	41,654,390.81	XXXXXXXX
			63,254,390.81	63,254,390.81

**ANALYSIS OF BALANCE DECEMBER 31, 2011  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		81,450,825.34
Investments	80014-07		-
Sub Total			81,450,825.34
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		39,796,434.53
Cash Surplus	80014-09		41,654,390.81
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS	80014-15		41,654,390.81

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2011 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	_____
or			
(Abstract of Ratables)	82113-00	\$	_____
2. Amount of Levy Special District Taxes	82102-00	\$	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	_____
5a. Subtotal 2011 Levy	\$	_____	
5b. Reductions due to tax appeals **	\$	_____	
5c. Total 2011 Tax Levy	82106-00	\$	=====
6 Transferred to Tax Title Liens	82107-00	\$	_____
7. Transferred to Foreclosed Property	82108-00	\$	_____
8. Remitted, Abated or Canceled	82109-00	\$	_____
9. Discount Allowed	82110-00	\$	_____
10. Collected in Cash: In 2010	82121-00	\$	_____
In 2011 *	82122-00	\$	_____
R.E.A.P. Revenue	82124-00	\$	_____
State's Share of 2011 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	_____
Total to Line 14	82111-00	\$	=====
11. Total Credits		\$	=====
12. Amount Outstanding December 31, 2011	83120-00	\$	_____
13. Percentage of Cash Collections to Total 2011 Levy, (Item 10 divided by Item 5c) is	82112-00		_____

**Note:** If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_\_ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	_____
Less: Reserve for Tax Appeals Pending		
State Division of Tax Appeals	\$	_____
To Current Taxes Realized in Cash (Sheet 17)	\$	_____

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000 or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

# Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include  
Senior Citizens and Veterans Deductions.

\* Include overpayments applied as part of 2011 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing  
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2011

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	
LESS: Proceeds from Accelerated Tax Sale.....		
NET Cash Collected .....	\$	
Line 5c (sheet 22) Total 2011 Tax Levy.....	\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	
LESS: Proceeds from Tax Levy Sale (excluding premium).....		
NET Cash Collected .....	\$	
Line 5c (sheet 22) Total 2011 Tax Levy.....	\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		%

SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY  
FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit		Credit	
1. Balance January 1, 2011	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey			XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings			XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings			XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector			XXXXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX		
8. Sr. Citizens Deductions Disallowed By Tax Collector 2010 Taxes	XXXXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXXXX	XX		
10.				
11.				
12. Balance December 31, 2011	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX		
Due To State of New Jersey			XXXXXXXXXX	XX

Calculation of Amount to be included on Sheet 22, Item 10-  
2011 Senior Citizens and Veterans Deductions Allowed

Line 2	
Line 3	
Line 4	
Sub-Total	
Less: Line 7	
To Item 10, Sheet 22	



SCHEDULE OF RESERVE FOR TAX APPEALS PENDING
(N.J.S.A. 54:3-27)

			Debit		Credit	
Balance January 1, 2011			XXXXXXXXXX	XX		
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2011 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)					XXXXXXXXXX	XX
Closed to Results of Operations						
(Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX	XX
Balance December 31, 2011					XXXXXXXXXX	XX
Taxes Pending Appeals*			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2011

Signature of Tax Collector

License #

Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2012 MUNICIPAL BUDGET

			YEAR 2012		YEAR 2011	
1. Total General Appropriations for 2012 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax	80015-				XXXXXXXXXX	XX
2. Local District School Tax - Actual	80016-					
Estimate**	80017-				XXXXXXXXXX	XX
3. Regional School District Tax - Actual	80025-					
Estimate*	80026-				XXXXXXXXXX	XX
4. Regional High School Tax - Actual	80018-					
School Budget Estimate*	80019-				XXXXXXXXXX	XX
5. County Tax Actual	80020-					
Estimate*	80021-				XXXXXXXXXX	XX
6. Special District Taxes Actual	80022-					
Estimate*	80023-				XXXXXXXXXX	XX
7. Municipal Open Space Tax Actual	80027-					
Estimate*	80028-				XXXXXXXXXX	XX
8. Total General Appropriations & Other Taxes	80024-01					
9. Less: Total Anticipated Revenues from 2012 in Municipal Budget (Item 5)	80024-02					
10. Cash Required from 2012 Taxes to Support Local Municipal Budget and Other Taxes	80024-03					
11. Amount of item 10 Divided by <input type="text"/> % [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05					
<u>Analysis of Item 11:</u>						
Local District School Tax (Amount Shown on Line 2 Above)						
Regional School District Tax (Amount Shown on Line 3 Above)						
Regional High School Tax (Amount Shown on Line 4 Above)						
County Tax (Amount Shown on Line 5 Above)						
Special District Tax (Amount Shown on Line 6 Above)						
Municipal Open Space Tax (Amount Shown on Line 7 Above)						
Tax in Local Municipal Budget						
Total Amount (see Line 11)						
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06					
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations						
Item 12 - Appropriation: Reserve for Uncollected Taxes						
Sub-Total						
Less: Item 9 - Total Anticipated Revenues						
Amount to be Raised by Taxation in Municipal Budget	80024-07					

\* Must not be stated in an amount less than "actual" Tax of year 2011.

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Note:  
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

# ACCELERATED TAX SALE - CHAPTER 99

## Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

**Note:** This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of \_\_\_\_\_  
Collection (Item 16)

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2012 Estimated Total Levy - 2011 Total Levy)/2011 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
[(B x C) + B]

E. Net Reserve for Uncollected Taxes  
Appropriation in Current Budget \$ \_\_\_\_\_  
(A - D)

### 2012 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1. Balance January 1, 2011						XXXXXXXXXX	XX
A. Taxes	83102-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83103-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
2. Canceled:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes	83105-00			XXXXXXXXXX	XX		
B. Tax Title Liens	83106-00			XXXXXXXXXX	XX		
3. Transferred to Foreclosed Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes	83108-00			XXXXXXXXXX	XX		
B. Tax Title Liens	83109-00			XXXXXXXXXX	XX		
4. Added Taxes	83110-00					XXXXXXXXXX	XX
5. Added Tax Title Liens	83111-00					XXXXXXXXXX	XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes - Transfers to Tax Title Liens	83104-00			XXXXXXXXXX	XX	(1)	
B. Tax Title Liens - Transfers from Taxes	83107-00			(1)		XXXXXXXXXX	XX
7. Balance Before Cash Payments				XXXXXXXXXX	XX		
8. Totals							
9. Balance Brought Down						XXXXXXXXXX	XX
10. Collected:				XXXXXXXXXX	XX		
A. Taxes	83116-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83117-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
11. Interest and Costs - 2011 Tax Sale				83118-00		XXXXXXXXXX	XX
12. 2011 Taxes Transferred to Liens				83119-00		XXXXXXXXXX	XX
13. 2011 Taxes				83123-00		XXXXXXXXXX	XX
14. Balance December 31, 2011				XXXXXXXXXX	XX		
A. Taxes	83121-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83122-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
15. Totals							

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 

%
17. Item No. 14 multiplied by percentage shown above is 

\$

 and represents the  
maximum amount that may be anticipated in 2012. 

83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

# SCHEDULE OF FORECLOSED PROPERTY

## (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit		Credit	
1. Balance January 1, 2011	84101-00			XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2011		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXXXX	XX
5A.	84102-00			XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXXXX	XX
14. Balance December 31, 2011	84114-00	XXXXXXXXXX	XX		

### CONTRACT SALES

		Debit		Credit	
15. Balance January 1, 2011	84115-00			XXXXXXXXXX	XX
16. 2011 Sales from Foreclosed Property	84116-00			XXXXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXXXX	XX		
18.	84118-00	XXXXXXXXXX	XX		
19. Balance December 31, 2011	84119-00	XXXXXXXXXX	XX		

### MORTGAGE SALES

		Debit		Credit	
20. Balance January 1, 2011	84120-00			XXXXXXXXXX	XX
21. 2011 Sales from Foreclosed Property	84121-00			XXXXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXXXX	XX		
23.	84123-00	XXXXXXXXXX	XX		
24. Balance December 31, 2011	84124-00	XXXXXXXXXX	XX		

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 2011 (84125-00)

Realized in 2011 Budget 0

To Results of Operation (Sheet 19) \_\_\_\_\_

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount</u> Dec. 31, 2010 per Audit Report	<u>Amount in</u> 2011 Budget	<u>Amount</u> Resulting from 2011	<u>Balance</u> as at Dec. 31, 2011
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

\*Do not include items funded or refunded as listed below.

### EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2012</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized		Not Less Than 1/5 of Amount Authorized*		Balance Dec. 31, 2010		REDUCED IN 2011				Balance Dec. 31, 2011	
								By 2011 Budget		Canceled by Resolution			

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2011" must be entered here and then raised in the 2012 budget.

**N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD**  
**N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES**

Date	Purpose	Amount Authorized		Not Less Than 1/3 of Amount Authorized*		Balance Dec. 31, 2010		REDUCED IN 2011				Balance Dec. 31, 2011	
								By 2011 Budget		Canceled by Resolution			
		Totals											

80027-00

80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. are recorded on this page

Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2011" must be entered here and then raised in the 2012 budget.



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING**  
**AND 2012 DEBT SERVICE FOR BONDS**

**(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

Source		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80033-01	XXXXXXXX	195,541,000.00	
Issued	80033-02	XXXXXXXX	20,780,000.00	
Paid	80033-03	25,438,000.00	XXXXXXXX	
Refunding 2003 ERI Bonds		1,840,000.00	2,030,000.00	
Outstanding, December 31, 2011	80033-04	191,073,000.00	XXXXXXXX	
		218,351,000.00	218,351,000.00	
2012 Bond Maturities - General Capital Bonds			80033-05	\$ 26,681,000.00
2012 Interest on Bonds *		80033-06	\$ 7,240,445.79	
<b>PARK CAPITAL SERIAL BONDS</b>				
Outstanding, January 1, 2011	80033-07	XXXXXXXX	13,257,000.00	
Issued	80033-08	XXXXXXXX	1,495,000.00	
Paid	80033-09	2,638,000.00	XXXXXXXX	
Outstanding, December 31, 2011	80033-10	12,114,000.00	XXXXXXXX	
		14,752,000.00	14,752,000.00	
2012 Bond Maturities - Park Capital Bonds			80033-11	\$ 2,392,000.00
2012 Interest on Bonds *		80033-12	\$ 463,460.91	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 7,703,906.70

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	1,400,000.00	20,780,000.00	9/22/2011	See Attached
Guaranteed Loan Revenue Refunding Bonds 2011	65,000.00	2,030,000.00	12/20/2011	See Attached
Park Bonds	185,000.00	1,495,000.00	9/22/2011	See Attached
Total	1,650,000.00	24,305,000.00		

80033-14

80033-15

\* Interest See Attached

**OFFICIAL STATEMENT DATED  
September 13, 2011**

**BONDS RATED:  
Aaa by Moody's  
AAA by Standard & Poor's**

***NEW BOOK ENTRY ONLY ISSUE***

*In the opinion of Drinker Biddle & Reath LLP, Bond Counsel to the County of Morris, New Jersey (the "County"), under existing law as currently enacted and construed, interest on the Bonds is excluded from gross income for federal income tax purposes and is not a specific item of tax preference for purposes of the individual and corporate federal alternative minimum tax; but interest on the Bonds will be included in "adjusted current earnings" in computing alternative minimum taxable income with respect to certain corporations. In the further opinion of Bond Counsel, interest on the Bonds and net gains from the sale of the Bonds are exempt from the tax imposed by the New Jersey Gross Income Tax. See "TAX MATTERS" herein.*

**THE COUNTY OF MORRIS, NEW JERSEY  
\$22,275,000 GENERAL OBLIGATION BONDS OF 2011  
Consisting of:  
\$ 20,780,000 General Improvement Bonds of 2011  
\$ 1,495,000 Park Bonds of 2011**

The \$22,275,000 General Obligation Bonds of 2011 (the "Bonds") are being issued by the County, pursuant to various duly adopted bond ordinances of the County and a resolution of the County adopted on August 24, 2011 (the "Bond Combining Resolution"). The Bonds will be issued as one fully registered bond for each maturity in the name of Cede & Co., as nominee of DTC, which will act as securities depository for the Bonds. Individual purchases of beneficial ownership interests in the Bonds will be made in book-entry form only on the records of DTC and the DTC Participants and only in the principal amount of \$5,000 or any integral multiple of \$1,000 thereof. Beneficial owners of the Bonds will not receive certificates representing their ownership interests in the Bonds. As long as Cede & Co. is the registered owner of the Bonds, as nominee for DTC, references in this Official Statement to the registered owner shall mean Cede & Co., and not the beneficial owners of the Bonds. See "DTC, BOOK-ENTRY-ONLY SYSTEM" herein.

The Bonds will be dated the date of their delivery and will mature on September 15 in the years and in the principal amounts set forth on the inside front cover hereof. The principal or redemption price, if any, shall be paid on the respective maturity dates in accordance with the Notice of Sale. Interest on the Bonds is payable on March 15, 2012 and semiannually thereafter by check or draft mailed or delivered on March 15 and September 15 in each year until maturity to the registered owners. As long as DTC or its nominee, Cede & Co., is the registered owner of the Bonds, the principal of and interest on the Bonds are payable by the County to Cede & Co., as nominee for DTC, disbursement of such payments to DTC participants is the responsibility of DTC and disbursement of such amounts to the beneficial owners is the responsibility of DTC Participants and indirect Participants. See "DTC, BOOK-ENTRY-ONLY SYSTEM" herein.

The Bonds are subject to redemption prior to maturity as described herein.

The Bonds constitute valid and binding general obligations of the County for the payment of which the County is obligated to levy ad valorem taxes on all taxable real property in the County, without limitation as to rate or amount.

**FOR MATURITY SCHEDULES,  
SEE INSIDE COVER HEREOF**

The Bonds are offered for sale upon the terms of the Notice of Sale and subject to the final approving opinion of Drinker Biddle & Reath LLP, Florham Park, New Jersey, Bond Counsel to the County. It is anticipated that the Bonds will be available for delivery to DTC in New York, New York, on or about September 22, 2011.

**Citi**

**\$22,275,000 GENERAL OBLIGATION BONDS OF 2011**

**Consisting of:**

**\$20,780,000 General Improvement Bonds of 2011**  
**\$ 1,495,000 Park Bonds of 2011**

**COMBINED AMOUNTS, MATURITIES, INTEREST RATES, YIELDS AND CUSIPS**

<u>Year</u> <u>(September 15)</u>	<u>Principal</u> <u>Amount<sup>(1)</sup></u>	<u>Interest</u> <u>Rate</u>	<u>Yield</u>	<u>CUSIPS**</u>
2012	\$1,585,000	5.000%	.250 %	6180233R4
2013	\$1,285,000	5.000	.400	6180233S2
2014	\$1,385,000	5.000	.450	6180233T0
2015	\$2,285,000	5.000	.600	6180233U7
2016	\$2,285,000	5.000	.950	6180233V5
2017	\$2,285,000	5.000	1.200	6180233W3
2018	\$2,385,000	5.000	1.500	6180233X1
2019	\$2,400,000	5.000	1.770	6180233Y9
2020	\$2,200,000	5.000	2.000	6180233Z6
2021	\$2,200,000	5.000	2.170	6180234A0
2022	\$1,980,000	5.000	2.350	6180234B8

<sup>(1)</sup> Purchaser will pay \$26,402,175.10 for Bonds delivered in the aggregate principal amount of \$22,275,000.00

\*\*Registered trademark of American Bankers Association. CUSIP numbers are provided by Standard & Poor's, CUSIP Service Bureau, a division of The McGraw-Hill Companies, Inc. The CUSIP number listed above is being provided solely for the convenience of Bondholders only at the time of issuance of the Bonds and the County does not make any representation with respect to such number or undertake any responsibility for its accuracy now or at any time in the future. The CUSIP number for a specific maturity is subject to being changed after the issuance of the Bonds as a result of various subsequent actions including, but not limited to, a refunding in whole or in part of such maturity or as a result of the procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the Bonds.

**NEW ISSUE - (Book-Entry Only)**

**Ratings: See "RATING" herein**

Interest on the Series 2011 Bonds (as defined herein) is included in gross income for federal income tax purposes under current law. In the opinion of Inglesino, Pearlman, Wyciskala & Taylor, LLC, Bond Counsel to the Authority (as defined herein), under current law interest on the Series 2011 Bonds and any gain on the sale thereof are not includable as gross income under the New Jersey Gross Income Tax Act. See "TAX MATTERS" herein.

**\$6,665,000**

**THE MORRIS COUNTY IMPROVEMENT AUTHORITY**  
**County of Morris Guaranteed Loan Revenue Refunding Bonds, Series 2011**  
**(Pooled ERI Unfunded Liability Project)**  
**[Federally Taxable]**

**Dated: Date of Delivery**

**Due: as shown on inside cover**

The \$6,665,000 aggregate principal amount of County of Morris Guaranteed Loan Revenue Refunding Bonds, Series 2011 (Pooled ERI Unfunded Liability Project) [Federally Taxable] (the "Series 2011 Bonds") will be issued by The Morris County Improvement Authority (the "Authority") as fully registered bonds. One certificate for each stated maturity of the Series 2011 Bonds will be issued in the principal amount of each such maturity. The Series 2011 Bonds will be registered initially in the name of Cede & Co. ("Cede"), as nominee for The Depository Trust Company, New York, New York ("DTC"), an automated depository for securities and clearing house transactions, which will act as securities depository for the Series 2011 Bonds. Individual purchases of the Series 2011 Bonds will be made in book-entry form (without certificates) in denominations of \$5,000 or any integral multiple thereof. See "BOOK-ENTRY-ONLY SYSTEM" herein.

Principal of the Series 2011 Bonds is payable on March 1 in the years and in the amounts set forth on the inside front cover hereof. The Series 2011 Bonds will be dated, and will bear interest from, their date of delivery, payable semi-annually on March 1 and September 1 in each year, commencing March 1, 2012, until final maturity or prior redemption (stated or otherwise), at the rates set forth on the inside front cover hereof.

Principal or redemption price, if any, of the Series 2011 Bonds will be payable upon presentation and surrender thereof at the principal corporate trust office of U.S. Bank National Association, Morristown, New Jersey as Trustee, Registrar and Paying Agent for the Series 2011 Bonds. Interest on the Series 2011 Bonds is payable by check of the Paying Agent mailed to the registered owner of the Series 2011 Bonds as of the Record Date, as described herein. Provided DTC or its nominee, Cede & Co., is the registered owner of the Series 2011 Bonds, payment of the principal of, redemption premium, if any, and interest on the Series 2011 Bonds will be made directly to DTC or its nominee, which is obligated to remit such principal, redemption premium, if any, and interest to DTC Participants, as defined herein. DTC Participants and Indirect Participants, as defined herein, will be responsible for remitting such payments to the beneficial owners of the Series 2011 Bonds. See "BOOK-ENTRY-ONLY SYSTEM" herein.

The Series 2011 Bonds are not subject to redemption prior to their stated maturities as more fully described herein. See "DESCRIPTION OF THE SERIES 2011 BONDS – Redemption of Bonds" herein.

The Series 2011 Bonds are being issued pursuant to the County Improvement Authorities Law (N.J.S.A. 40:37A-44 *et seq.*), as amended and supplemented (the "Act"), a bond resolution of the Authority adopted on December 11, 2002, as amended and supplemented by a supplemental bond resolution of the Authority adopted on September 28, 2011 and a certificate of an Authorized Officer of the Authority dated the date of issuance of the Series 2011 Bonds (collectively, the "Resolution"), and any further amendments thereof or supplements thereto in accordance with the terms thereof and all other applicable laws. The Series 2011 Bonds are being issued to provide funds, together with investment income earned thereon, to (i) advance refund a \$6,005,000 callable portion (the "Callable Bonds") of the Authority's \$6,230,000 aggregate principal amount of County of Morris Guaranteed Loan Revenue Bonds, Series 2003 (Pooled ERI Unfunded Liability Project), maturing on March 1 in the years 2014, 2015 and 2021, inclusive and originally issued to provide the Authority's original loans attributable to the County of Morris, State of New Jersey (the "County"), the Township of Roxbury, The Board of Education of the Township of Roxbury and The Board of Education of the Township of Mount Olive (together with the County, the "Series 2011 Local Units"); (ii) pay interest accrued and to accrue on the Callable Bonds from the date of delivery of the Series 2011 Bonds to and including March 1, 2013 (the "Call Date"), the date fixed for the redemption of the Callable Bonds; and (iii) pay the costs of issuance incurred in connection with the issuance and delivery of the Series 2011 Bonds (collectively, the "Series 2011 Project"). The Callable Bonds are a portion of the \$16,890,000 aggregate principal amount of County of Morris Guaranteed Loan Revenue Bonds, Series 2003 (Pooled ERI Unfunded Liability Project) that were originally issued to provide funds to make loans to the Series 2011 Local Units, as well as to certain other municipalities and school districts in the County, including the Borough of Morris Plains, the Township of Morris, the Township of Mount Olive and The Board of Education of the Township of Chester to (i) raise funds sufficient to retire the present value of the local units' respective unfunded accrued liability for early retirement incentive benefits previously granted by the State of New Jersey (the "State") to each local unit; and (ii) pay certain of the costs of issuance.

The Series 2011 Bonds will be solely secured by the pledge of the Series 2011 Trust Estate in accordance with the terms of the Resolution (the "Series 2011 Trust Estate"). The Series 2011 Trust Estate includes among other security, all right, title and interest of the Authority in, to and under the Loan Agreements (Pooled Unfunded ERI Liability Project) dated as of February 1, 2003, as amended and supplemented by a Refunding Agreement dated as of December 20, 2011, by and between the Authority and each of the Series 2011 Local Units (the "Loan Agreements") including payments made on general obligation refunding bonds of each of the Series 2011 Local Units to the Authority pursuant to the terms of the Loan Agreement (collectively, the "Refunding Bonds"). The Refunding Bonds are direct and general obligations of each of the Series 2011 Local Units. In the opinion of bond counsel to each of the Series 2011 Local Units, each respective Refunding Bond is a valid and legally binding obligation of the applicable Series 2011 Local Unit and, unless paid from other sources, is payable from *ad valorem* taxes levied upon all the taxable property within the jurisdiction of such Series 2011 Local Unit, without limitation as to rate or amount.

The Series 2011 Bonds are further secured by a full, irrevocable and unconditional guaranty (the "Series 2011 County Guaranty") from the County to pay, when due, the principal of and interest on the Series 2011 Bonds. The County has the power and the obligation to cause the levy of *ad valorem* taxes upon all taxable property within the County without limitation as to rate or amount for the payment of its obligations under the Series 2011 County Guaranty. See "SECURITY FOR THE SERIES 2011 BONDS" herein.

**NEITHER THE STATE NOR ANY POLITICAL SUBDIVISION THEREOF, OTHER THAN THE AUTHORITY, BUT SOLELY TO THE EXTENT OF THE TRUST ESTATE (AS DEFINED HEREIN), AND OTHER THAN THE COUNTY, BUT SOLELY TO THE EXTENT OF THE SERIES 2011 COUNTY GUARANTY (WHICH SHALL NOT INCLUDE THE PAYMENT OF A REDEMPTION PREMIUM, IF ANY), IS OBLIGATED TO PAY THE PRINCIPAL OR REDEMPTION PRICE, IF ANY, OF, OR INTEREST ON, THE SERIES 2011 BONDS, AND NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE STATE, OR ANY POLITICAL SUBDIVISION THEREOF, OTHER THAN THE COUNTY TO THE EXTENT SET FORTH ABOVE, IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OR REDEMPTION PRICE, IF ANY, OF, OR INTEREST ON, THE SERIES 2011 BONDS. THE AUTHORITY HAS NO TAXING POWER.**

This cover page contains certain information for quick reference only. It is not a summary of the issue. Investors must read the entire Official Statement including all appendices to obtain information essential to making an informed investment decision.

The Series 2011 Bonds are offered for delivery when, as and if issued and delivered to the Underwriter, subject to the approving legal opinion of Inglesino, Pearlman, Wyciskala & Taylor, LLC, Parsippany, New Jersey, Bond Counsel and General Counsel to the Authority. Certain legal matters will be passed upon for the County by its Bond Counsel, Drinker Biddle & Reath LLP, Florham Park, New Jersey, for the Series 2011 Local Units by their respective Bond Counsels and for the Underwriter by its counsel, Wilentz, Goldman & Spitzer, P.A., Woodbridge, New Jersey. Acacia Financial Group, Inc., Montclair, New Jersey, is acting as Financial Advisor to the Authority in connection with the issuance of the Series 2011 Bonds. It is expected that the Series 2011 Bonds will be available for delivery through DTC in New York, New York, and that settlement for the Series 2011 Bonds will occur on or about December 20, 2011.



Dated: December 8, 2011

**\$6,665,000**  
**THE MORRIS COUNTY IMPROVEMENT AUTHORITY**  
**County of Morris Guaranteed Loan Revenue Refunding Bonds, Series 2011**  
**(Pooled ERI Unfunded Liability Project)**  
**[Federally Taxable]**

**MATURITY SCHEDULE**

**\$6,665,000 Serial Bonds**

March 1	Amount	Interest Rate	Yield	CUSIP No.*	March 1	Amount	Interest Rate	Yield	CUSIP No.*
2012	\$ 165,000	0.70%	0.70%	618028EY6	2017	\$ 800,000	2.61%	2.61%	618028FD1
2013	150,000	1.02	1.02	618028EZ3	2018	575,000	2.96	2.96	618028FE9
2014	1,255,000	1.35	1.35	618028FA7	2019	330,000	3.18	3.18	618028FF6
2015	1,365,000	1.84	1.84	618028FB5	2020	320,000	3.38	3.38	618028FG4
2016	1,370,000	2.19	2.19	618028FC3	2021	335,000	3.48	3.48	618028FH2

\* A registered trademark of the American Bankers Association. CUSIP data herein are provided by Standard & Poor's CUSIP Service Bureau, a division of The McGraw-Hill Companies, Inc. The CUSIP numbers listed above are being provided solely for the convenience of Bondholders only at the time of issuance of the Series 2011 Bonds and the Authority does not make any representation with respect to such numbers or undertake any responsibility for their accuracy now or at any time in the future. The CUSIP number for a specific maturity is subject to being changed after the issuance of the Series 2011 Bonds as a result of procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the Series 2011 Bonds.

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) GREEN ACRES LOAN

Source		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80033-01	XXXXXXXX	944,465.75	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	298,133.57	XXXXXXXX	
Cancellation		0.01		
Outstanding, December 31, 2011	80033-04	646,332.17	XXXXXXXX	
		944,465.75	944,465.75	
2012 Loan Maturities				80033-05
				\$ 304,126.05
2012 Interest on Loans				80033-06
				\$ 11,413.59
Total 2012 Debt Service for Green Acres Loan				80033-13
				\$ 315,539.64
LOANS				
Outstanding, January 1, 2011	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2011	80033-10	-	XXXXXXXX	
		-	-	
2012 Loan Maturities				80033-11
				\$ -
2012 Interest on Loans				80033-12
Total 2012 Debt Service for				Loan 80033-13
				\$ -

## LIST OF BONDS ISSUED DURING 2011

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

Source		Debit	Credit	2012 Debt Service
Outstanding, January 1, 2011	80034-01	XXXXXXX		
Paid	80034-02		XXXXXXX	
Outstanding, December 31, 2011	80034-03		XXXXXXX	
2012 Bond Maturities - Term Bonds	80034-04		\$ -	
2012 Interest on Bonds *	80034-05		\$ -	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding, January 1, 2011	80034-06	XXXXXXX		
Issued	80034-07	XXXXXXX		
Paid	80034-08		XXXXXXX	
Outstanding, December 31, 2011	80034-09		XXXXXXX	
2012 Interest on Bonds *	80034-10		\$ -	
2012 Bond Maturities - Serial Bonds	80034-11			\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12			\$ -

## LIST OF BONDS ISSUED DURING 2011

Purpose	2012 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

## 2012 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2011	2012 Interest Requirement
1. Emergency Notes	80036-	\$ -	\$ -
2. Special Emergency Notes	80037-	\$ -	\$ -
3. Tax Anticipation Notes	80038-	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.	Not Applicable								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total									

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 or written intent of permanent financing submitted with statement.

\*\* If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

80051-01

80051-02

(Do not crowd - add additional sheets)



DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2011	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total		-		-			-	-	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

80051-01

80051-02

Memo: Type 1 School Notes should be separately listed and totaled.

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 or written intent of permanent financing submitted with statement.

\*\* If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue		Original Amount Issued		Original Date of Issue *		Amount of Note Outstanding Dec. 31, 2011		Date of Maturity		Rate of Interest		2012 Budget Requirement				Interest Computed to (Insert Date)	
												For Principal		For Interest * *			
1.																	
2.																	
3.																	
4.																	
5.																	
6.																	
7.																	
8.																	
9.																	
10.																	
11.																	
12.																	
13.																	
14.																	
Total																	

Memo: \*See Sheet 33 for clarification of "Original Date of Issue"  
Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 Dedicated Assessment Budget or written intent of permanent financing submitted by statement.  
\*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

80051-0180051-02

(Do not crowd - add additional sheets)

NOT APPLICABLE

Sheet 34

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2011		2012 Budget Requirement			
			For Principal		For Interest/Fees	
1. County Guaranteed Pooled Program Lease Revenue Bonds 2011	4,700,000.00		120,000.00		192,738.81	
2. County Guaranteed Pooled Program Lease Revenue Notes Payable 2011	10,930,000.00			*	163,500.00	
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
Total	15,630,000.00		120,000.00		356,238.81	

80051-01

80051-02

\* County Guaranteed Pooled Program Lease Notes Payable will be paid off by issuing new notes or bonds

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2011		2011 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2011	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED SCHEDULE								

SEE ATTACHED  
Sheet 35

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2011		2011 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2011	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED SCHEDULE								
Total	70000-							

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SEE ATTACHED

Sheet 35a

COUNTY OF MORRIS  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appropriation	December 31, 2010		Authorized	Expended	Canceled	December 31, 2011	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 80,902	\$	\$	\$	\$	80,902	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	44,246			11,396		32,850	
Various Bridge and Facility Improvements	644	8/23/95	3,710,000	17,674					17,674	
Roads & Bridges	663	4/10/96	11,560,000	61,568					61,568	
Road & Bridge Improvements	696	3/12/97	10,682,000	551					551	
Automation Finance & P/R System	721	11/12/97	850,000	37,530	159,000				37,530	159,000
Various Public Works Projects	728	3/25/98	9,280,000	47,308			10,562		36,746	
Expansion & Refurbishment of Fire Training Facilities	745	10/14/98	5,000,000	15,192					15,192	
Acquisition Installation & Modification - Fire Alarm Sys.	750	2/24/99	100,000	467					467	
Various Public Works Projects	757	3/24/99	8,810,000	15,971			1,313		14,658	
Various Public Works Projects	793	5/10/00	11,000,000	55,635					55,635	
Acquisition & Installation of Equipment for County Library	800	6/28/00	100,000	1,061					1,061	
Various Road Improvements	817	3/28/01	6,210,000	19,483					19,483	
Various Bridge Improvements	818	3/28/01	8,000,000	18,138					18,138	
Repairs and Modifications to Existing Alarm System	827	4/25/01	75,000	299					299	
Design and Construction of Roadway Drainage Improvements	833	5/23/01	1,450,000	1,263					1,263	
Greystone Park Psychiatric Hospital, Plans & Specifications	845	2/13/02	1,000,000	1,303					1,303	
Pigeon Hill Wetland Mitigation Project	851	3/13/02	300,000	15,147	45,000				15,147	45,000
Road Resurface & Recon. Project - Various County Roads	861	4/24/02	6,424,000	20,659					20,659	
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	269,946			8,321		261,625	
Emergency Generator for County Garage & Install of Water Recycle System	868	6/12/02	150,000	40,147			33,286		6,861	
NJDEP Permit & Install of Drainage Improvement Var. County Roads	876	7/24/02	1,100,000	2,721					2,721	
Construction, Washington Street Bridge in Town of Boonton	878	7/24/02	15,250,000	13,851	24,404		30		38,225	
Various Improvements at Dept. of Long Term Care Services	882	8/28/02	547,000	920					920	
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	208,396			26,060		182,336	
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	5,790			1,045		4,745	
Acq & Install of Video Security w/Recording Capability - Sheriff Comm Ctr	941	4/14/04	250,000	4,987					4,987	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	65,644			2,158		63,486	
Upgrade to Fire Alarm Systems at Various County Facilities	951	5/26/04	500,000	762					762	
Replacement of Elevator Selectors for all Elevators, Admin & Schuyler	952	5/12/04	150,000	3,443					3,443	
Acq & Install of a Fire Pump at the Admin & Records Bldg	956	5/26/04	100,000	1,207			275		932	
Acq of Various Properties in the Township of Washington	958	5/26/04	700,000	2,692			(233)		2,925	
County Roadway Drainage Improvements	962	6/23/04	750,000	26,140					26,140	
Acq & Install Library System Upgrades - by Network Srvs Division	973	9/20/04	275,000	31,094			7		31,087	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	434,968			26,853		408,115	
Prelim - Design & Eng for Renovation of the West Hanover Avenue Armory	978	11/10/04	200,000	361					361	
Completion of the Construction & Furnishing Cty Youth Shelter	980	12/8/04	300,000	4					4	
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	1,000,000	25,315					25,315	
Replacement HVAC at Various Locations in Morristown and at Library	993	4/27/05	150,000	109			82		27	
Improvements to Speedwell Village	995	4/27/05	600,000	1,270			1,244		26	
Road Improvement Projects	010	9/14/05	2,000,000	36,051					36,051	
Additional Plans and Specifications for Greystone Hospital	016	10/26/05	400,000	305					305	
Replacement of Security System - MC Correctional Facility	024	2/8/06	320,000	893					893	
Equipment Replacement & Facility Improvements to Morris View	025	2/8/06	465,000	4,049					4,049	
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	7,155,000	257,008	281,503		152,616		104,392	281,503
Renovations of the West Hanover Avenue Armory in the Twp of Morris	028	4/11/06	2,800,000	137,596					137,596	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	27,889	762,000		(25,815)		53,704	762,000
Design & Construction of Training Facility - Firefighters & Police Academy	030	4/11/06	1,100,000	22,016					22,016	
Acq & Installation of a Network to Life Safety Syst Installations to Comm. Sys	032	4/11/06	75,000	75,000					75,000	
Road Improvement Projects	034	4/26/06	3,488,000	3,512					3,512	
Roof Replacement at Various County Facilities	036	4/26/06	400,000	5,120					5,120	
Completion/Design & Install of Fire Pumps & Alarms at Various Facilities	038	5/10/06	400,000	17,741	105,000		14,652		3,089	105,000
Acq & Install of Lighting Fixtures & Ceiling Tiles - County Facilities	045	5/24/06	125,000	4,707					4,707	
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	6/28/06	4,800,000	149,124	571,000		2,901		146,223	571,000

COUNTY OF MORRIS

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Improvement Description	Resolution or Ordinance			Balance, December 31, 2010		Authorized	Expended	Canceled	Balance, December 31, 2011	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	052	7/12/06	\$ 75,000	\$ 35,108	\$	\$ 26,073	\$ 9,035	\$		
Design of Specifications for the Demolition of the Washington Building	054	7/26/06	50,000	36,951						
Replacement of Porches, Facades, Trim and Columns-Variou County Facilities	060	8/9/06	75,000	19,241		3,250	15,991			
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	9/27/06	1,125,000		58,392				58,392	
Energy Savings Installations at Various County Facilities	064	9/27/06	300,000	70,938	185,000	6	70,932		185,000	
Improvements to Speedwell Village	065	10/11/06	840,000	1,864	150,000	108,742	43,122			
Study to Develop a Concept Plan for Public Safety Comm & Emerg Mgmt Cntr	066	10/11/06	350,000	73,582			73,582			
Acq of Replacement Vehicles for the Div of Buildings & Grounds	067	10/25/06	125,000	137			137			
Acq of Polisys Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	140,000	7,552			7,552			
Completion of an Emergency Srvc Training Facil/Fire & Police	069	11/21/06	250,000		83,610	1,100			82,510	
Repair/Replacement of County Correctional Facility Security System	070	11/21/06	800,000	14,216		42	14,174			
Abatement and Demolition of Facilities on the Greystone Park Property	071	11/21/06	1,000,000	4,685		24	4,661			
Roof Replacement at Various County Facilities	076	3/28/07	500,000	50,206	100,000	6,945	43,261		100,000	
Replacement of HVAC Equipment in Various County Buildings	078	3/28/07	100,000	190			190			
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	4/11/07	775,000		183,582	130,514	53,068			
Road Improvement Projects	081	4/11/07	4,880,000	39,344		10,907	28,437			
Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	082	4/11/07	387,000	64,510			64,510			
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	4/25/07	150,000	8,806	62,000	69,946	860			
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000		790,402	29,408	106,994		654,000	
Acq of Security System for the Prosecutor's Special Enforcement Unit	088	5/23/07	150,000	9,980		9,980				
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	78,353	174,790	124,832	128,311			
Renovations & Improvements to CCM Facilities	090	6/11/07	11,496,850	3,493,184		3,317,373	175,811			
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	6/11/07	200,000		34,399	5,970			28,429	
Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	093	6/11/07	35,000	5,470			5,470			
Renovation to County Garage Facilities	097	7/25/07	200,000	9,198			9,198			
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	208,265	228,000	161,721	46,544		228,000	
Replacement of Administration & Records Building Generator	099	7/25/07	525,000	52,167	350,000	7,595	44,572		350,000	
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	11/7/07	400,000	19,386	80,000	17	19,369		80,000	
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	11/7/07	400,000	150,486	180,000	2,690	327,796			
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000		133,789	20,937	112,852			
Replacement of County Bridges	107	11/7/07	10,759,598	3,552,161		222,615	9,783	3,319,763		
Renovation of Classrooms at the Public Safety Training Academy	110	4/23/08	180,000	13,557		10	13,547			
Replacement of the Boiler Plant in the Administration and Records Building	111	4/23/08	250,000	1,222		13	1,209			
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	4/23/08	500,000		128,687	18			128,669	
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	937,634	857,000	296,366	641,268		857,000	
Roadway Design & Construction Projects	114	4/23/08	5,095,000	169,818		111,414	58,404			
Replacement of Co Bridge No 1400-900 on Green Pond Rd, Twp of Rockaway	115	4/23/08	2,800,000	740,939		(4,155)	745,094			
Various improvements to MV Including Renovations to the Dietary Loading Dock,	116	5/14/08	152,000	27,996		27,504	492			
Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds										
Replacement of Boiler Control Panels at Morris View	117	5/14/08	50,000		33,165	33,165				
Replacement of Heating, Ventilating, & Air Conditioning Equipment - County Facilities	118	5/14/08	150,000		28,786	28,786				
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	5/14/08	250,000	7,217	8,000		15,217			
Construction of a Salt Storage Barn at the Wharton Garage	121	5/28/08	390,000	924		21	903			
Acq of Replacement Vehicles and Equipment for Road & Bridge Dept	122	5/28/08	510,000	2,150			2,150			
Acquisition of New and Replacement Computers and Appurtenances	123	5/28/08	1,700,000	895,289		891,252	4,037			
Acq & Install of Upgrades to the Life Safety Complex Training Systems	128	6/9/08	362,000	361,700			361,700			
Improvements to Historic Speedwell Village	129	6/9/08	480,000	57,521	207,000	98,829			165,692	
Acquisition and Installation of an Emergency Generator at the S.E.U.	130	6/9/08	120,000	17,431			17,431			
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	6/25/08	400,000	118,610	230,000	239,645			108,965	
Acq of Personal Protective Equip for Academy Fire Instructors	135	6/25/08	58,500	12,846		1,723	11,123			
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	8/13/08	400,000		10,504	22	10,482			
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	707,636	1,725,826	1,855,753			577,709	
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	62,200		1,750	60,450			
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000		1,477,105	22,718	454,387		1,000,000	

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Improvement Description	Resolution or Ordinance			Balance, December 31, 2010		Authorized	Expended	Canceled	Balance, December 31, 2011	
	No.	Date	Appro- piation	Funded	Unfunded				Funded	Unfunded
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	10/7/08	\$ 300,000	\$ 3,937	\$ 35,000	\$	\$ 38,681	\$	256	\$
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	500,693	452,000		232,880		267,813	452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	10/22/08	210,000		99,925		21,085			78,840
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	6,490	138,000				6,490	138,000
Development of a County-wide Paging System for Fire and EMS	144	10/22/08	800,000	214,908	161,000		22		214,886	161,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000		339,205		817		94,388	244,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	200,360	585,000		133,002		67,358	585,000
Acquisition and Installation of Security Equipment at Various County Facilities	148	2/25/09	75,000	11,720			11,580		140	
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150	2/25/09	200,000	29,952	90,000		119,952			
Acquisition & Installation of Security Equipment at Various County Locations	154	5/13/09	125,000	125,000					125,000	
Upgrade the Sheriff's AVID System (Video Enhancement) Software	155	5/13/09	26,000	26,000			25,764		236	
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	5/27/09	3,500,000	166,700	3,333,000				166,700	3,333,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	15,700	319,000		15,800			318,900
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	5/27/09	250,000	135,049	38,000		30,196		104,853	38,000
Acq of New & Replacement Radios & Accessories for All County Government Users	161	5/27/09	125,000	5,391			5,391			
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	6/8/09	150,000		49,196		19,817			29,379
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	6/8/09	1,500,000	992,361	428,000		228,689		1,191,672	
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & the Motor Service Ctr	164	6/8/09	175,000		9,458		9,458			
Roadway Design & Construction Projects	165	6/8/09	7,945,000	3,951,272	2,727,000		2,190,567		1,760,705	2,727,000
Acquisition and Installation of Security System for the Office of Temporary Assistance	166	6/8/09	40,000	1,657					1,657	
Acq of a Ballistic Microscope for Ballistics Comparisons for Use By the Sheriff's Office	169	6/24/09	75,800	75,800			66,521		9,279	
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	6/24/09	700,000	493,401	166,000		181,088		312,313	166,000
Roof Replacement at Various County Facilities	172	6/24/09	500,000	18,785	475,000				18,785	475,000
Various Improvements to the Morris View Healthcare Facility	173	6/24/09	349,000		64,684		22,877		41,807	
Replacement of County Bridge #1400-393 on South Jefferson Rd in Hanover Township	174	6/24/09	2,000,000	87,402			87,402			
& County Bridge #1400-164 on Stillwater Drive in the Borough of Kinnelon										
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	36,266			2,117		34,149	
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	109,742	98,000		300		109,442	98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	7/8/09	500,000	174,313	325,000		300		174,013	325,000
County Roadway Drainage Improvement Projects	178	7/8/09	500,000		219,363		27,905		16,458	175,000
Replacement of Tree Removal/Pruning Equipment	179	7/22/09	125,000	125,000			125,000			
Replacement of Motors, Fans, and Pumps at Various County Locations	180	7/22/09	50,000	11,887			11,887			
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	20,000	380,000				20,000	380,000
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182	7/22/09	973,814	168,635	177,000		154,614		14,021	177,000
Renovation to Central Avenue Complex at Greystone Park to Accommodate Various Users	183	8/26/09	3,800,000		762,241		329,327		63,914	369,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	532,091	3,131,660		316,700		919,650	2,427,401
Acquisition of Replacement Common Area Furniture Throughout County Buildings	185	9/9/09	25,000	23,480					23,480	
Acq of a Portable Forensic Light Source for Use at Crime Scenes by the Sheriff's Office	186	9/9/09	35,000	35,000			29,704		5,296	
Acquisition of Replacement Pedestrian and Overhead Doors at Various Locations	187	9/9/09	50,000	12,927			12,927			
Restoration of Brick Facades & Replacement of Sidewalks/Curbs Various County Facilities	188	9/9/09	75,000	52,120			52,120			
Acquisition of Replacement Vehicles for the County Nutrition Program	189	10/28/09	82,500	82,500			68,126		14,374	
Acquisition of Replacement Vehicles for the MAPS Program	190	10/28/09	70,000	31,326					31,326	
Demolition of the Washington Building	191	2/24/10	203,000	9,475	193,000		100,706		101,769	
Renovations & Improvements to Academic Buildings at the County College of Morris	192	2/24/10	2,353,000	1,594,829			1,531,732		63,097	
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	3/24/10	1,000,000	435,120	452,000		410,329		476,791	
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194	3/24/10	400,000	5,370	380,000		238,628		146,742	
Replacement of Workstations for the Department of Planning & Development	195	3/24/10	200,000		55			55		
Design & Development of an Additional County Courtroom	196	3/24/10	500,000		469,621		447,213		22,408	
Acq & Install of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center	197	4/26/10	24,000	24,000					24,000	
Renovation of Communications Center to Accommodate Install of New Dispatch Consoles	198	4/26/10	25,000	4,065			4,065			
Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	199	4/26/10	30,000	19					19	



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Improvement Description	Resolution or Ordinance			Balance, December 31, 2010		Authorized	Expended	Canceled	Balance, December 31, 2011	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200	4/26/10	\$ 347,000	\$ 5,983	\$ 330,000	\$ 242,165	\$ 13,818	\$ 80,000		
Improvements to Morris View Healthcare Center	201	4/26/10	376,000		345,273	188,113	160	157,000		
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	3,522,976	2,438,000	674,481	2,848,495	2,438,000		
Construction of a Truck Wash Pad at the Wharton Garage	203	5/12/10	100,000	100,000		100,000				
Replacement of Carpeting & Window Fixtures at Various County Facilities	204	5/12/10	100,000	91,561		91,561				
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	5/12/10	150,000	7,700	142,000	1,121	6,579	142,000		
Replacement of Workstations for the County Prosecutor's Office	206	5/12/10	270,000	2,450	257,000	254,971	4,479			
Design of Phase II Recreation Fields at Central Park at Morris County	207	5/12/10	700,000	33,700	666,000	95,237	138,463	466,000		
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Pubic Facilities	208	5/12/10	300,000		237,367	202,500	15,000	19,867		
Acquisition of Replacement Vehicles for the Buildings & Grounds Division	210	5/26/10	77,000	31,560		31,560				
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000	35,427			35,427			
Replacement of Motors, Fans and Pumps at Various County Locations	212	5/26/10	50,000	50,000		6,742	43,258			
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500	14,200	268,000		14,200	268,000		
Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site	214	6/9/10	45,000	37,104		29,675	7,429			
Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division	215	6/9/10	75,000	75,000		3,485	71,515			
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	216	6/9/10	50,000	50,000		39,530	10,470			
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	73,984			73,984			
Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility	218	7/14/10	45,000	45,000			45,000			
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219	7/14/10	200,000	9,700	190,000	151,284	48,416			
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	7/14/10	225,000	10,700	214,000	204,229		20,471		
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	7/14/10	700,000	33,700	666,000		33,700	666,000		
Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	223	7/28/10	145,000	6,700	138,000	143,586	1,114			
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	7/28/10	250,000	11,700	238,000		11,700	238,000		
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000	282,700	5,647,000	601,300	187,689	5,140,711		
Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	226	8/11/10	450,000	21,700	428,000	329,610		120,090		
Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	227	8/11/10	1,000,000	1,000,000		488,073	511,927			
Acquisition of Replacement Vehicles for the Morris Area Paratransit System	228	9/8/10	70,000	70,000			70,000			
Acquisition of Replacement Vehicles for the Morris County Nutrition Program	229	9/8/10	110,000	110,000			110,000			
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	9/8/10	500,000	25,000	475,000	300	24,700	475,000		
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	9/8/10	660,000	100,000	560,000	110,134	89,866	460,000		
Acquisition of a Computer Aided Dispatch/Records Management System	232	9/8/10	1,110,000		912,758	479,654	176,104	257,000		
County Roadway Drainage Improvements	233	10/13/10	500,000	25,000	475,000	5,724	19,276	475,000		
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	10/27/10	2,500,000	120,000	2,380,000	892,495		1,607,505		
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000	29,000	571,000	105,300		494,700		
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	236	1/26/11	150,000			150,000	150,000			
Replacement of 24" PCCP in Pleasant Hill Road by the M.C.M.U.A	237	1/26/11	310,000			310,000				
Completion of Renovations at 30 Schulyer Pl for Classrooms & Computer Labs - CCM Programs	238	1/26/11	350,000			350,000	15,243			
Completion of Demolition of the Washington Building	239	1/26/11	200,000			200,000	98,743	90,000		
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240	3/9/11	3,000,000			3,000,000	148,463	2,105,000		
Replacement of Carpeting & Window Fixtures - Buildings & Grounds Division	241	4/27/11	50,000			50,000	21,334			
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	242	4/27/11	25,000			25,000	25,000			
Expansion of the Department of Buildings & Grounds Building Access Control Systems	243	4/27/11	25,000			25,000	25,000			
Improvement of the Morris View Healthcare Center	244	4/27/11	550,000			550,000		287,936		
Acquisition of Replacement Vehicles/Equipment for the County Department of Public Works	245	5/11/11	150,000			150,000	62,311			
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	5/25/11	49,000			49,000	49,000			

COUNTY OF MORRIS  
  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Balance,				
	No.	Date	Appropriation	December 31, 2010		Authorized	Expended	Canceled	December 31, 2011	
				Funded	Unfunded				Funded	Unfunded
Replacement of the Existing County-wide Trunked Radio System	248	6/8/11	\$ 13,000,000	\$	\$	\$ 13,000,000	\$ 31,098	\$	\$ 11,588,902	\$ 1,380,000
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000			24,000,000		70,000	5,070,000	18,930,000
Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division	250	7/13/11	32,000			32,000			32,000	
Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division	251	7/13/11	45,000			45,000			45,000	
Replacement of the Sheriff's Office Legal Services Database	252	7/13/11	125,000			125,000	125,000			
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	8/10/11	100,000			100,000	300		4,700	95,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio Syste	255	8/10/11	160,000			160,000	300		7,700	152,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000			2,000,000	174,958			1,825,042
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	11/9/11	5,000,000			5,000,000			240,000	4,760,000
Replacement of Computer Equipment for Various County Departments and Divisions	260	12/14/11	400,000			400,000			400,000	
Renovations and Improvements to Academic Buildings at County College of Morris	261 *	12/28/11	8,500,000			8,500,000				8,500,000

\* Ord# 261 Introduced on 12/14/11, Adopted on 12/28/11, Effective on 1/19/12

Sheet 35g

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2011	80031-01	XXXXXXXX	2,727,547.94
Received from 2011 Budget Appropriation *	80031-02	XXXXXXXX	1,600,000.00
Reimbursement of Down Payment - Solar Energy Closing		XXXXXXXX	25,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	55.16
Funded by Ordinance Amendment		27,255.20	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	1,312,000.00	XXXXXXXX
Transfer to Park Capital		34,000.00	XXXXXXXX
Balance December 31, 2011	80031-05	2,979,347.90	XXXXXXXX
		4,352,603.10	4,352,603.10

\* The full amount of the 2011 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

PARK CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2011	80031-01	XXXXXXXX	-
Received from 2011 Budget Appropriation *	80031-02	XXXXXXXX	
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2011	80031-05		XXXXXXXX
		-	-

\* The full amount of the 2011 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

**GENERAL CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS**

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2011	80030-01	XXXXXXXXXX	
Received from 2011 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2011 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2011	80030-05		XXXXXXXXXX
		-	-

\* The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2011**  
**AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2011 or Prior Years
SEE ATTACHED SCHEDULE				
Total	80032-00	-	-	-

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2011  
AND DOWN PAYMENT (N.J.S. 40A:20-11)

GENERAL CAPITAL PURPOSE	ORD. #	TOTAL APPROPRIATION	TOTAL OBLIGATION AUTHORIZED	DOWN PAYMENT PROVIDED BY ORDINANCE	GRANT RECEIVABLE	AMOUNT OF DOWN PAYMENT IN BUDGET OF 2011 OR PRIOR YEARS
Program Costs Relating to the Energy Savings Improvement Program (ESIP) to be Operated Through the Morris County Improvement Authority	236	\$ 150,000.00	\$ (1)	\$ 150,000.00	\$	\$ 150,000.00
Replacement of 24" PCCP in Pleasant Hill Road by the M.C.M.U.A	237	310,000.00	295,000.00	15,000.00		15,000.00
Completion of Renovations at 30 Schulyer Place for Classrooms and Computer Labs for CCM Programs	238	350,000.00	333,000.00	17,000.00		17,000.00
Completion of the Demolition of the Washington Building Including all Work and Materials Necessary Therefore and Incidental Thereto	239	200,000.00	190,000.00	10,000.00		10,000.00
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240	3,000,000.00	2,855,000.00	145,000.00		145,000.00
Replacement of Carpeting & Window Fixtures at Facilities Maintained by the Buildings & Grounds Division	241	50,000.00	(1)	50,000.00		50,000.00
Replacement of Pedestrian & Overhead Doors at Facilities Maintained by the Buildings & Grounds Division	242	25,000.00	(1)	25,000.00		25,000.00
Expansion of the Department of Buildings & Grounds Building Access Control Systems	243	25,000.00	(1)	25,000.00		25,000.00
Improvement of the Morris View Healthcare Center	244	550,000.00	523,000.00	27,000.00		27,000.00
Acquisition of Replacement Vehicles/Equipment for the County Department of Public Works	245	150,000.00	(1)	150,000.00		150,000.00
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	49,000.00	(1)	49,000.00		49,000.00
Replacement of the Existing Motorola County-wide 4.1 Trunked Radio System to an APCO 25 IP Standards Based 7X Trunked Radio System	248	13,000,000.00	12,380,000.00	620,000.00		620,000.00
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority (County) (249A)	249	24,000,000.00	24,000,000.00			
Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division	250	32,000.00	(1)	32,000.00		32,000.00
Acquisition of a Replacement Prisoner Transportation Van for Use by the Sheriff's Protective Services Division	251	45,000.00	(1)	45,000.00		45,000.00
Replacement of the Sheriff's Office Legal Services Database	252	125,000.00		125,000.00		125,000.00
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites to Prevent Theft & Damage From Extreme Weather Conditions	254	100,000.00	95,000.00	5,000.00		5,000.00
Acquisition of Motorola Gold Elite Gateway (MGEG) Equipment Necessary to Connect Current Consoles to Upgraded Radio System	255	160,000.00	152,000.00	8,000.00		8,000.00
Hurricane Irene Storm Ordinance Bridge, Road & Facility Improvements	257	2,000,000.00	1,900,000.00	100,000.00		100,000.00
Renovation of the Central Avenue Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	5,000,000.00	4,760,000.00	240,000.00		240,000.00
Replacement of Computer Equipment for Various County Departments and Divisions	260	400,000.00	(1)	400,000.00		400,000.00
Renovations and Improvements to Academic Buildings at County College of Morris	261 *	8,500,000.00	8,500,000.00 **			
		<u>58,221,000.00</u>	<u>55,983,000.00</u>	<u>2,238,000.00</u>		<u>2,238,000.00</u>
LESS:		General Capital Fund Balance (1)		(926,000.00)		(926,000.00)
				<u>(2) 1,312,000.00</u>		<u>1,312,000.00</u>
PARK CAPITAL PURPOSE						
Acquisition of Vehicles & Equipment for the Morris County Park Commission	213	<u>710,000.00</u>	<u>676,000.00</u>	<u>34,000.00</u>		<u>34,000.00</u>
		<u>710,000.00</u>	<u>676,000.00</u>	<u>34,000.00</u>		<u>34,000.00</u>
LESS:		Park Capital Fund Balance (1)		(2) 34,000.00		34,000.00
				<u>1,346,000.00</u>		
		Capital Improvement Fund (2)				
GRAND TOTAL		<u>\$ 58,931,000.00</u>	<u>\$ 56,659,000.00</u>	<u>\$ 2,272,000.00</u>	<u>\$</u>	<u>\$ 2,272,000.00</u>

\* Ordinance #261 was introduced 12/14/11, adopted 12/28/11 and effective 1/19/12  
\*\* This is Chapter 12 State Aid, it is not reflected on the Federal & State Aid Receivables Schedule

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2011**

		Debit	Credit
Balance January 1, 2011	80029-01	XXXXXXXXX	4,549,348.77
Premium on Sale of Bonds and Notes		XXXXXXXXX	175.10
Funded Improvement Authorizations Canceled		XXXXXXXXX	7,216.65
Reimbursement of Funds and Other Miscellaneous Items			169,709.79
MUA Loan Repayment - General Capital			154,717.16
Appropriated to Finance Improvement Authorizations	80029-02	926,000.00	XXXXXXXXX
Balance December 31, 2011	80029-04	3,955,167.47	XXXXXXXXX
		4,881,167.47	4,881,167.47

**BONDS ISSUED WITH A COVENANT OR COVENANTS**  
NOT APPLICABLE

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2011	\$ -
2.	Amount of Cash in Special Trust Fund as of December 31, 2011 (Note A)	\$ -
3.	Amount of Bonds Issued Under Item 1 Maturing in 2012	\$ -
4.	Amount of Interest on Bonds with a Covenant - 2012 Requirement	\$ -
5.	Total of 3 and 4 - Gross Appropriation	\$ -
6.	Less Amount of Special Trust Fund to be Used	\$ -
7.	Net Appropriation Required	\$ -

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2011 appropriation column.



**PARK CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2011**

		Debit	Credit
Balance January 1, 2011	80029-01		545,157.62
Premium on Sale of Bonds and Notes		XXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXX	
Funded by Ordinance Amendment		878.25	
Reimbursement of Funds and Other Miscellaneous Items			6,280.00
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXX
Appropriated to 2011 Budget Revenue	80029-03	200,000.00	XXXXXXXXX
Balance December 31, 2011	80029-04	350,559.37	XXXXXXXXX
		551,437.62	551,437.62

**BONDS ISSUED WITH A COVENANT OR COVENANTS**  
NOT APPLICABLE

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2011	\$	-
2.	Amount of Cash in Special Trust Fund as of December 31, 2011 (Note A)	\$	-
3.	Amount of Bonds Issued Under Item 1 Maturing in 2012	\$	-
4.	Amount of Interest on Bonds with a Covenant - 2012 Requirement	\$	-
5.	Total of 3 and 4 - Gross Appropriation	\$	-
6.	Less Amount of Special Trust Fund to be Used	\$	-
7.	Net Appropriation Required	\$	-

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2011 appropriation column.

# MUNICIPALITIES ONLY

## IMPORTANT

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

A.

1. Total Tax Levy for the Year 2011 was \$ \_\_\_\_\_
2. Amount of Item 1 Collected in 2011 (\*) \$ \_\_\_\_\_
3. Seventy (70) percent of Item 1 \$ \_\_\_\_\_

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2011?

Answer YES or NO \_\_\_\_\_

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2011?

Answer YES or NO: \_\_\_\_\_

If answer is "NO" give details

**NOTE: If answer to Item B1 is YES, then Item B2 must be answered**

- C. Does the appropriation required to be included in the 2012 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: \_\_\_\_\_

D.

1. Cash Deficit 2010 \$ \_\_\_\_\_
2. 4% of 2010 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_
3. Cash Deficit 2011 \$ \_\_\_\_\_
4. 4% of 2011 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.

	<u>Unpaid</u>	<u>2010</u>	<u>2011</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____	\$ _____
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2011, please observe instructions of Sheet 2.

**POST CLOSING**  
**TRIAL BALANCE - WATER UTILITY FUND**

## Operating and Capital Sections

**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

[illegible]

Sheet 41

NOT APPLICABLE

**POST CLOSING TRIAL BALANCE**  
**UTILITY ASSESSMENT TRUST FUNDS**

**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2011**

[illegible]

**(Do not crowd - add additional sheets)**

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2010		RECEIPTS										Disbursements		Balance Dec. 31, 2011	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

NOT APPLICABLE

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - 2011

BUDGET REVENUES

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	91301-						
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-						
Rents	91303-						
Fire Hydrant Service	91304-						
Miscellaneous	91305-						
Added by N.J.S. 40A:4-87: (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal							
Deficit (General Budget) **	91306-						
	91307-						

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	XXXXXX	XX
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		

FOOTNOTES: - RE: OVEREXPENDITURES:  
Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
RE: UNEXPENDED BALANCES CANCELED:  
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

# STATEMENT OF 2011 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2011 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2010 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Balance of "Results of 2011 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Balance of "Results of 2011 Operation"			
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)			

### SECTION 2:

The following Item of "2010 Appropriation Reserves Canceled in 2011" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2010 for an Anticipated Deficit in the Water Utility for 2010:

2010 Appropriation Reserves Canceled in 2011			
Less: Anticipated Deficit in 2010 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
*Excess (Revenue Realized)			

\*\*Items must be shown in same amounts on Sheet 44.



RESULTS OF 2011 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2010 Appropriation Reserves *	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX

\*See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2011	XXXXXXX	XX		
Excess in Results of 2011 Operations	XXXXXXX	XX		
Amount Appropriated in 2011 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2011 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2011			XXXXXXX	XX

ANALYSIS OF BALANCE DECEMBER 31, 2011  
(FROM WATER UTILITY - TRIAL BALANCE)

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET.

\* In the case of a "Deficit in Operating Surplus Cash",  
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2010		\$	_____
Increased by:			
Water Rents Levied		\$	_____
Decreased by:			
Collections	\$	_____	
Overpayments applied	\$	_____	
Transfer to Water Liens	\$	_____	
Other	\$	_____	
		\$	_____
Balance December 31, 2011		\$	_____

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2010		\$	_____
Increased by:			
Transfers from Accounts Receivable	\$	_____	
Penalties and Costs	\$	_____	
Other	\$	_____	
		\$	_____
Decreased by:			
Collections	\$	_____	
Other	\$	_____	
		\$	_____
Balance December 31, 2011		\$	_____

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	<u>Caused by</u>	Amount Dec. 31, 2010 per Audit <u>Report</u>	Amount in 2011 <u>Budget</u>	Amount Resulting from 2011	Balance as at <u>Dec. 31, 2011</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

\*Do not include items funded or refunded as listed below.

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN  
FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2012</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

# **SCHEDULE OF BONDS ISSUED AND OUTSTANDING** **AND 2012 DEBT SERVICE FOR BONDS** **WATER UTILITY ASSESSMENT BONDS**

	Debit		Credit		2012 Debt Service
Outstanding January 1, 2011	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2011			XXXXXXX	XX	
2012 Bond Maturities - Assessment Bonds					\$
2012 Interest on Bonds *		\$			
<b>WATER UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2011	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2011			XXXXXXX	XX	
2012 Bond Maturities - Capital Bonds					\$
2012 Interest on Bonds *		\$			

## **INTEREST ON BONDS - WATER UTILITY BUDGET**

2011 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2012	\$	
Required Appropriation 2012		\$

## **LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR LOANS WATER UTILITY \_\_\_\_\_ LOAN

	Debit		Credit		2012 Debt Service
Outstanding January 1, 2011	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2011			XXXXXXX	XX	
2012 Loan Maturities					\$
2012 Interest on Loans *		\$			
WATER UTILITY _____ LOAN					
Outstanding January 1, 2011	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2011			XXXXXXX	XX	
2012 Loan Maturities					\$
2012 Interest on Loans *		\$			

## INTEREST ON LOANS - WATER UTILITY BUDGET

2011 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2012	\$	
Required Appropriation 2012	\$	

## LIST OF LOANS ISSUED DURING 2011

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

NOT APPLICABLE

Sheet 50

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2011		Date of Maturity		Rate of Interest		2012 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

\* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 or written intent of permanent financing submitted.

\*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER UTILITY BUDGET	
2011 Interest on Notes	\$
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2012	\$
Required Appropriation - 2012	\$

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2011		Date of Maturity		Rate of Interest		2012 Budget Requirement				Interest Computed to (Insert Date)
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Important: If there is more than one utility in the municipality, identify each note.

Memo \*See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

NOT APPLICABLE

Sheet 51

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2011		2012 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

NOT APPLICABLE

Sheet 51a

(Do not crowd - add additional sheets)



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

[illegible]

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

WATER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2011	XXXXXXX	XX		
Received from 2011 Budget Appropriation *	XXXXXXX	XX		
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2011			XXXXXXX	XX

WATER UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2011	XXXXXXX	XX		
Received from 2011 Budget Appropriation *	XXXXXXX	XX		
Received from 2011 Emergency Appropriation *	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2011			XXXXXXX	XX

\*The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

## DOWN PAYMENTS (N.J.S. 40A:2-11)

## UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2011 or Prior Years	
Total								

# WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2011

	Debit		Credit	
Balance January 1, 2011	XXXXXXX	XX		
Premium on Sale of Bonds	XXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
Appropriated to 2011 Budget Revenue			XXXXXXX	XX
Balance December 31, 2011			XXXXXXX	XX

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING**  
**TRIAL BALANCE - .....UTILITY FUND**

AS AT DECEMBER 31, 2011

## OPERATING AND CAPITAL SECTIONS

(Separately Stated)

**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

[illegible]

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE**  
**UTILITY ASSESSMENT TRUST FUNDS**

**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2011**

[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2010		RECEIPTS										Disbursements		Balance Dec. 31, 2011	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

NOT APPLICABLE

Sheet 57

SCHEDULE OF \_\_\_\_\_ UTILITY BUDGET - 2011

BUDGET REVENUES

Source	Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated 01						
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02						
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal						
Deficit (General Budget) ** 07						
08						

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX	XX
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		

FOOTNOTES - RE: OVEREXPENDITURES:  
Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
RE: UNEXPENDED BALANCE CANCELED:  
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2011 OPERATION
UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2011 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2010 Appropriation Reserves Canceled * (Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2011 Operation" ("Excess in Operations" - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2011 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			

SECTION 2:

The following Item of "2010 Appropriation Reserves Canceled in 2011" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2010 for an Anticipated Deficit in the Utility for 2010:

2010 Appropriation Reserves Canceled in 2011			
Less: Anticipated Deficit in 2010 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
* Excess (Revenue Realized)			

\*\*Items must be shown in same amounts on Sheet 58.



RESULTS OF 2011 OPERATIONS

UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2010 Appropriation Reserves*	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2				

OPERATING SURPLUS -

UTILITY

	Debit		Credit	
Balance January 1, 2011	XXXXXXX	XX		
Excess in Results of 2011 Operations	XXXXXXX	XX		
Amount Appropriated in 2011 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2011 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2011			XXXXXXX	XX

ANALYSIS OF BALANCE DECEMBER 31, 2011  
(FROM UTILITY - TRIAL BALANCE)

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET		

\* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

SCHEDULE OF

UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2010

\$

Increased by:

Rents Levied

\$

Decreased by:

Collections

\$

Overpayments applied

\$

Transfer to

Liens

\$

Other

\$

\$

Balance December 31, 2011

\$

SCHEDULE OF

LIENS

Balance December 31, 2010

\$

Increased by:

Transfers from Accounts Receivable

\$

Penalties and Costs

\$

Other

\$

\$

Decreased by:

Collections

\$

Other

\$

\$

Balance December 31, 2011

\$

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	<u>Caused by</u>	<u>Amount</u> Dec. 31, 2010 per Audit <u>Report</u>	<u>Amount in</u> 2011 <u>Budget</u>	<u>Amount</u> Resulting from 2011	<u>Balance</u> as at Dec. 31, 2011
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

\*Do not include items funded or refunded as listed below.

### EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2012</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS  
UTILITY ASSESSMENT BONDS**

	Debit		Credit		2012 Debt Service
Outstanding January 1, 2011	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2011			XXXXXX	XX	
2012 Bond Maturities - Assessment Bonds					\$
2012 Interest on Bonds *			\$		
<b>UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2011	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2011			XXXXXX	XX	
2012 Bond Maturities - Capital Bonds					\$
2012 Interest on Bonds *			\$		

**INTEREST ON BONDS -                      UTILITY BUDGET**

2011 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2012	\$	
Required Appropriation 2012	\$	

**LIST OF BONDS ISSUED DURING 2011**

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR LOANS  
UTILITY LOAN

	Debit		Credit		2012 Debt Service
Outstanding January 1, 2011	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2011			XXXXXX	XX	
2012 Loan Maturities					\$
2012 Interest on Loans *					\$
UTILITY LOAN					
Outstanding January 1, 2011	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2011			XXXXXX	XX	
2012 Loan Maturities					\$
2012 Interest on Loans *					\$

INTEREST ON LOANS -                      UTILITY BUDGET

2011 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2012	\$	
Required Appropriation 2012		\$

LIST OF LOANS ISSUED DURING 2011

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2011		Date of Maturity		Rate of Interest		2012 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

\* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 or written intent of permanent financing submitted.

\*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES -		UTILITY BUDGET	
2011 Interest on Notes		\$	
Less: Interest Accrued to 12/31/2011 Trial Balance)		\$	
Subtotal		\$	
Add: Interest to be Accrued as of 12/31/2012		\$	
Required Appropriation - 2012		\$	

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2011		Date of Maturity		Rate of Interest		2012 Budget Requirement				Interest Computed to (Insert Date)
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Important: If there is more than one utility in the municipality, identify each note.

Memo: \*See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2011		2012 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

80051-01

80051-02

(Do not crowd - add additional sheets)



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

[illegible]

Place an \* before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX		
Received from 2011 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2011			XXXXXX	XX

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX		
Received from 2011 Budget Appropriation *	XXXXXX	XX		
Received from 2011 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2011			XXXXXX	XX

\*The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2011**  
**AND**  
**DOWN PAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2011 or Prior Years	

**UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR 2011**

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2011 Budget Revenue			XXXXXX	XX
Balance December 31, 2011			XXXXXX	XX