

# COUNTY OF MORRIS

## DEPARTMENT OF FINANCE

Board of Chosen Freeholders

*Director*

Thomas J. Mastrangelo

*Deputy Director*

David Scapicchio

Douglas R. Cabana

John Cesaro

Ann F. Grossi

John Krickus

Hank Lyon

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, 2013

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 2012 (Unaudited).

Very truly yours,

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

Glenn Roe  
Director of Finance & County Treasurer

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012  
(UNAUDITED)**

POPULATION LAST CENSUS 492,276  
NET VALUATION TAXABLE 2012 78,515,960,340  
MUNICODE \_\_\_\_\_

N.V.T. County Purposes

94,996,537,642

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2013  
MUNICIPALITIES - FEBRUARY 10, 2013**

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.

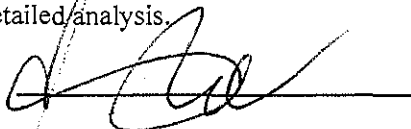
\_\_\_\_\_ of \_\_\_\_\_, County of MORRIS

**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

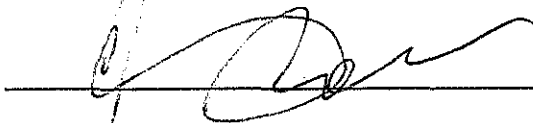
(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

**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, 2012, 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 Government Services, including the verification of cash balances as of December 31, 2012.

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:

(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2013

**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 2012 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 2013.

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: 12/31/2012

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>20,744,640</u>	\$ <u>7,176,986</u>	\$ <u>5,202,516</u>

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

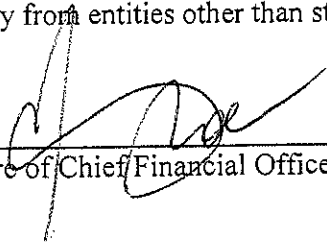
  X   Single Audit

       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 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 12/31/03. 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

  1/24/13    
\_\_\_\_\_  
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 2012 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, 2012

NOT APPLICABLE

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 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  
TRIAL BALANCE - CURRENT FUND**

AS OF DECEMBER 31, 2012

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

[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, 2012

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

[illegible]

(Do not crowd - add additional sheets)

Accounts #1 and #2\*  
AS AT DECEMBER 31, 2012

(Do not crowd - add additional sheets)

Sheet 4  
**NOT APPLICABLE**

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2012

[illegible]

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2012

[illegible]

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

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

AS AT DECEMBER 31, 2012

[illegible]

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
<b>Dedicated Trust Funds</b>		
Cash - Dedicated Trust	22,605,352.93	
Cash - Dedicated Trust Open Space	79,618,748.76	
Investments - Dedicated Trust Open Space	15,000,000.00	
Subtotal Cash	117,224,101.69	
Added & Omitted Open Space Taxes - Receivable	21,208.37	
Motor Vehicle Fine Fund		8,871,451.68
Weights & Measures Fine Fund		6,353,282.89
Reserve for:		
Special Deposits		2,391.11
Construction Board of Appeals		855.18
Heritage Commission		150.02
Tax Appeal Fees		990,886.33
Crime Victim Witness Advocacy		46.92
Personal Attendant Services Program		14,761.98
Accumulated Absences		3,196,857.88
Snow Removal Trust		1,935,000.00
\$2.00 Fund County Clerk		505,603.36
Attorney ID Card Program		10,803.30
\$2.00 Fund Surrogate		14,400.93
\$2.00 Fund County Sheriff		111,598.04
Environ Quality & Enforcement		448,323.42
Farmland Application Fees Account		15,000.00
Clean Water Enforcement		133,415.14
Morris View Patient Activites Fund		524.75
Open Space Tax		94,618,748.76
Added & Omitted Open Space Taxes		21,208.37
	117,245,310.06	117,245,310.06

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2012

[illegible]

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011: ..... (1) \$ \_\_\_\_\_  
x \_\_\_\_\_ 25%  
(2) \$ \_\_\_\_\_

Municipal Public Defender Trust Cash Balance December 31, 2012: ..... (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, 2011 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2012</u>
1. Reserve for:				
2. Workers Compensation	\$ 3,572,536.58	\$ 1,636,574.06	\$ 2,433,133.80	\$ 2,775,976.84
3. Reserve for Bequest of Foster Estate	222,458.49	564.78	1,400.00	221,623.27
4. Railroad Surcharge	324,296.95	48,887.43	50,289.50	322,894.88
6. Local Government	4,547,050.53	1,818,967.59	0.00	6,366,018.12
7. Road Openings - Checking & Escrow	3,248,548.00	528,878.45	1,582,015.95	2,195,410.50
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Totals:	\$ 11,914,890.55	\$ 4,033,872.31	\$ 4,066,839.25	\$ 11,881,923.61

# Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2011 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2012
1. Reserve for:				
2. Motor Vehicle Fine Fund	\$ 7,536,437.18	\$ 2,924,093.79	\$ 1,589,079.29	\$ 8,871,451.68
3. Weights & Measures Fine Fund	6,180,738.79	1,234,847.00	1,062,302.90	6,353,282.89
4. Special Deposits	2,391.11	0.00	0.00	2,391.11
5. Van Pooling	4,677.51	0.00	4,677.51	0.00
6. Construction Board of Appeals	350.57	1,400.00	895.39	855.18
7. Heritage Commission	150.02	0.00	0.00	150.02
8. Tax Appeal Fees	846,119.20	228,381.90	83,614.77	990,886.33
9. Crime Victim Witness Advocacy	46.92	0.00	0.00	46.92
10. Personal Attendant Services Program	20,034.03	11,904.84	17,176.89	14,761.98
11. Accumulated Absences	3,257,071.71	500,000.00	560,213.83	3,196,857.88
12. Snow Removal Trust	1,060,000.00	875,000.00	0.00	1,935,000.00
13. \$2.00 Fund County Clerk	414,980.45	212,132.28	121,509.37	505,603.36
14. Attorney ID Card Program	13,235.05	3,805.00	6,236.75	10,803.30
15. \$2.00 Fund Surrogate	9,409.81	7,880.28	2,889.16	14,400.93
16. \$2.00 Fund County Sheriff	83,962.83	27,635.21	0.00	111,598.04
17. Environ Quality & Enforcement	455,977.64	142,520.45	150,174.67	448,323.42
18. Farmland Application Fees Account	11,000.00	4,000.00	0.00	15,000.00
19. Clean Water Enforcement	72,450.85	83,851.58	22,887.29	133,415.14
20. Morris View Patient Activities Fund	9,460.18	300.00	9,235.43	524.75
21. Open Space Tax	105,722,694.52	13,380,142.07	24,484,087.83	94,618,748.76
22. Added & Omitted Open Space Taxes	18,800.75	32,058.52	29,650.90	21,208.37
23.				
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26.				
27.				
28.				
29.				
30.				
Totals:	\$ 125,719,989.12	\$ 19,669,952.92	\$ 28,144,631.98	\$ 117,245,310.06

Schedule of Trust Fund Deposits and Reserves

	<u>Purpose</u>	Amount Dec. 31, 2011 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2012
1.	Reserve for:				
2.	State Unemployment Fund	\$ 350,463.92	\$ 995,296.71	\$ 605,302.02	\$ 740,458.61
3.	Federal Withholding	218.12	11,996,564.89	11,996,564.89	218.12
4.	Social Security Deductions	5,834.54	12,814,781.23	12,814,063.48	6,552.29
5.	Employees Retirement	1,212,341.45	25,696,977.18	26,056,601.66	852,716.97
6.	Employees Insurance	45,809.31	377,244.16	391,744.87	31,308.60
7.	Employees Trust Annuity	0.11	0.00	0.00	0.11
8.	State Variable Annuity	73.45	943.31	942.66	74.10
9.	State Income Tax Withheld - NJ	92.15	2,962,439.62	2,962,439.62	92.15
10.	State Income Tax Withheld- PA	2.77	40,291.00	40,291.00	2.77
11.	Disability Fund	0.00	154,843.67	154,843.67	0.00
12.	Family Leave	2,036.02	50,880.76	50,002.45	2,914.33
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	Totals:	\$ 1,616,871.84	\$ 55,090,262.53	\$ 55,072,796.32	\$ 1,634,338.05

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

[illegible]

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

AS OF DECEMBER 31, 2012

[illegible]

(Do not crowd - add additional sheets)

## AS OF DECEMBER 31, 2012

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	(104,473.41)	101,066,558.22	8,112,382.07	92,849,702.74
Grant Fund	-	1,192,371.56	-	1,192,371.56
Trust - Other	(3,467.14)	12,431,325.46	543,921.49	11,883,936.83
Community Development	-	86,186.27	41,516.97	44,669.30
Dedicated Trust	(16,937.83)	117,241,039.52	-	117,224,101.69
Revolving Trust	(2.78)	1,634,340.83	-	1,634,338.05
Capital - General	(5,101.90)	43,247,904.83	-	43,242,802.93
Capital - Park	(14.25)	2,493,890.54	968,524.00	1,525,352.29
Total	(129,997.31)	279,393,617.23	9,666,344.53	269,597,275.39

\* 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, 2012.

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, 2012.

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, 2011	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Overpayment	Balance Dec 31, 2012
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 411,459	\$ 593,828	\$ 500,612	\$	\$ 144,278	\$ 21,814	\$	\$ 382,211
Department of Community Affairs:								
LIHEAP-CWA Administration		6,684	6,684					
2012 Universal Service Fund-CWA Administration		3,760	3,760					
Department of Labor and Workforce Development:								
Workforce Investment Act/ARRA-Workforce Investment Act	3,616,795	5,342,067	4,196,206		12,154	1	234	4,750,737
Work First New Jersey	2,735,600	1,347,082	1,468,267		37,314			2,577,101
ARRA-TANF Emergency Contingency Funds	1,449							1,449
Smart STEPS Program	16,853				4,815			12,038
Department of Health and Senior Services:								
Bio Terrorism and Public Health Emergency Grant	240,115	365,588	392,433		289		287	213,268
Chapter 51 - Alcoholism and Drug Abuse	363,339	861,416	774,374		152,766	96,477		394,092
NACCHO Grant (National Association of County and City Health)		5,000	5,000					
Department of Human Services:								
REACH Program	183,313	343,638	328,685		217			198,049
PASP (ALPN)	37,638	451,656	225,828		247,875		18,283	33,874
Social Services for the Homeless, H1PZN	10,000	221,855	203,392					28,463
New Jersey's Supplemental Nutrition Program	1,045		1,045					
Department of Children and Families:								
ALPN-HSAC/YIP/Transportation		145,422	145,422		2,982		2,982	
Department of Law and Public Safety:								
NJ Juvenile Justice Commission	334,079	507,924	292,077	17,277	55,534		162	477,277
Juvenile Accountability Block Grants	15,412	21,967	21,964					15,415
Homeland Security Grant/UASI (Urban Areas Security Initiative)	4,649,385	4,882,873	3,978,754		25,514		23,362	5,551,352
New Jersey Data Exchange	74,586		54,514		20,072			
Emergency Operation Center	2,000,000		1,000,000					1,000,000
EMAA	50,000		50,000					
State Domestic Preparedness Program	19,458				19,458			
Multi-Jurisdictional Narcotics Task Force	62,825	51,778	62,825					51,778
County Office of Victim Witness Advocacy	271,932		238,337		1,144			32,451
Sexual Assault Response Team/Nurse Examiner Program	12,531	73,000	50,889		7,122			27,520
Insurance Fraud Reimbursement Program	126,936	250,000	332,029					44,907
Body Armor Replacement		29,021	29,021					
Logistic and Commodities Distribution Plan					61	61		

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

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Sheet 2

	Balance Dec 31, 2011	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2012
<b>Department of Law and Public Safety (Cont'd):</b>								
Megan's Law and Local Law Enforcement	\$	\$ 12,673	\$ 12,673	\$	\$	\$	\$	\$
County Driving While Intoxicated Grant	20,000		19,144					856
Drug Recognition Expert Call Out and Assistance Program	42,000	45,000	1,485					85,515
Law Enforcement Officers Training and Equipment Fund		11,046	11,046					
Paul Coverdell Program	78,595	14,600	78,595					14,600
Project Lifesaver Program/Private Contribution		6,437		6,437				
<b>Department of Transportation:</b>								
MAPS (Senior Citizens and Disabled Residents)	2,027,380	1,633,520	1,399,430		152,200			2,109,270
Elderly and Persons with Disabilities Capital Assistance Program (Section 5310)		50,000						50,000
Non-Urbanized Area Formula Program (Section 5311)	253,421	125,000	171,870					206,551
Safe Communities Construction	17,868	195,960	75,060		17,868			120,900
NYS&W Rail Line Bicycle and Pedestrian Path	1,385,243		97,058					1,288,185
Job Access Reverse Commute Grant (JARC)	100,000	20,000	97,300					22,700
Subregional Studies Program	300,000		103,271					196,729
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)	170,000		155,355					14,645
Middle Valley Road Bridge STP-C00S(210)	2,332,330		10,192					2,322,138
FY2012 County Aid Program - Annual Transportation Program		4,031,000	4,031,000					
FY2011 Mendham Road Bridge 1400-629		1,000,000						1,000,000
FY2011 Eagle Rock Avenue Bridge 1400-443		1,000,000						1,000,000
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	4,208,139	3,969,689	811,454		789,155			6,577,219
<b>Department of Justice:</b>								
State Criminal Alien Assistance Program (SCAAP)		305,477	305,477					
COPS Technology Grant	30,878		30,878					
<b>Department of Environmental Protection:</b>								
Morris County Waste Water Management Plan	100,000	45,000						145,000
ARRA-Waste Water Management Plan	27,708		27,708					
County Environmental Health Act Grant	182,210	179,783	295,901		260			65,832
<b>Department of State:</b>								
General Operating Support Grant (HC)	3,127	20,844	20,844					3,127

Sheet 10b

COUNTY OF MORRIS  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2011	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2012
Other Programs:								
ARRA-Homeless Prevention and Recovery Plan (HPRP)	\$ 5,514	\$ 357	\$ 5,871	\$	\$	\$	\$	\$
Emergency Shelter - Homeless Prevention	29,905		25,706					4,199
Highlands Plan Conformance Grant Program	11,576							11,576
ARRA-Energy Efficiency and Conservation Strategy	1,341,300		1,328,081					13,219
Youth Shelter		2,600	2,500	100				
JTPA Donations		5,014	5,014					
	<u>\$ 27,901,944</u>	<u>\$ 28,178,559</u>	<u>\$ 23,485,031</u>	<u>\$ 23,814</u>	<u>\$ 1,691,078</u>	<u>\$ 118,353</u>	<u>\$ 45,310</u>	<u>\$ 31,044,243</u>
Ref.	A			A-13	A-12	A-10	A-10	A
Analysis of Funding:								
Local Funding			\$ 610,385					
State Funding			5,547,617					
Federal Funding			17,327,029					
			<u>\$ 23,485,031</u>					
Analysis of Received:		Ref.						
Cash Receipts		A-10	\$ 23,465,277					
Transferred from Appropriated Reserves		A-12	5,014					
Donated Goods/Supplies		A-12	14,740					
			<u>\$ 23,485,031</u>					

Sheet 10c

## RULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

[illegible]

**FEDERAL AND STATE GRANTS (cont.)**Sheet 11a



COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2011	Transferred from 2012 Budget	Expended	Cancelled	Balance Dec 31, 2012
<b>Department of Treasury:</b>					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 411,156	\$ 593,828	\$ 829,404	\$ 144,278	\$ 31,302
<b>Department of Community Affairs:</b>					
LIHEAP-CWA Administration		6,684			6,684
2012 Universal Service Fund-CWA Administration		3,760			3,760
<b>Department of Labor and Workforce Development:</b>					
Workforce Investment Act/ARRA-Workforce Investment Act	3,486,114	5,342,067	6,226,795	12,154	2,589,232
Work First New Jersey	2,826,005	1,347,082	1,712,195	37,314	2,423,578
Smart STEPS Program	16,853			4,815	12,038
ARRA-TANF Emergency Contingency Funds	1,448				1,448
<b>Department of Health and Senior Services:</b>					
Bio Terrorism and Public Health Emergency Grant	239,821	365,588	377,533	289	227,587
Chapter 51 - Alcoholism and Drug Abuse	250,494	861,416	957,670	152,766	1,474
NACCHO Grant (National Association of County and City Health)	9,875	5,000	3,493		11,382
<b>Department of Human Services</b>					
REACH Program	194,210	343,638	348,196	217	189,435
PASP (ALPN)	92,017	451,656	260,289	247,875	35,509
Mental Health Planning	7,584		3,680		3,904
Social Services for the Homeless, H1PZN	28,021	221,855	217,268		32,608
Project Phoenix Crisis Services-FEMA	200		190		10
Food Stamp Program	47,302				47,302
New Jersey's Supplemental Nutrition Program	1,045		925		120
<b>Department of Children and Families:</b>					
ALPN-HSAC/YIP/Transportation	2,982	145,422	142,440	2,982	2,982
<b>Department of Law and Public Safety:</b>					
NJ Juvenile Justice Commission	249,146	507,924	611,924	55,534	89,612
Juvenile Accountability Block Grants	10,992	21,967	32,373		586
Homeland Security Grant/UASI (Urban Areas Security Initiative)	4,448,364	4,882,873	6,833,560	25,514	2,472,163
New Jersey Data Exchange	20,072			20,072	
Emergency Operation Center	1,200,779		1,200,779		
EMAA	50,000		50,000		
State Domestic Preparedness Program	1,502		(17,956)	19,458	
Multi-Jurisdictional Narcotics Task Force	62,825	51,778	62,825		51,778
County Office of Victim Witness Advocacy	153,568		149,714	1,144	2,710
Sexual Assault Response Team/Nurse Examiner Program	7,122	73,000	72,353	7,122	647

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

-64-  
A-12  
Sheet 2

	Balance Dec 31, 2011	Transferred from 2012 Budget	Expended	Cancelled	Balance Dec 31, 2012
<b>Department of Law and Public Safety:</b>					
Insurance Fraud Reimbursement Program	\$	\$ 250,000	\$ 250,000	\$	\$
Body Armor Replacement	56,145	29,021	25,467		59,699
Megan's Law and Local Law Enforcement		12,673	12,673		
County Driving While Intoxicated Grant	20,000		19,144		856
Drug Recognition Expert Call Out and Assistance Program	42,000	45,000	38,460		48,540
Law Enforcement Officers Training and Equipment Fund	86,040	11,046	12,024		85,062
Paul Coverdell Program	73,389	14,600	87,974		15
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	12,789	6,437	11,352		7,874
<b>Department of Transportation:</b>					
MAPS (Senior Citizens and Disabled Residents)	683,295	1,633,520	1,784,108	152,200	380,507
Elderly and Persons with Disabilities Capital Assistance Program (Section 5310)		50,000	35,250		14,750
Non-Urbanized Area Formula Program (Section 5311)	81,551	125,000	115,664		90,887
Safe Communities Construction	17,868	195,960	103,101	17,868	92,859
NYS&W Rail Line Bicycle and Pedestrian Path	1,349,751		1,349,751		
Job Access Reverse Commute Grant (JARC)	86,839	20,000	106,839		
Subregional Studies Program	300,000		299,961		39
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		1,747,924		584,406
FY2012 County Aid Program - Annual Transportation Program		4,031,000	2,152,045		1,878,955
FY2011 County Aid Program - Annual Transportation Program	2,281,048		2,141,329		139,719
FY2011 Mendham Road Bridge 1400-629		1,000,000	1,000,000		
FY2011 Eagle Rock Avenue Bridge 1400-443		1,000,000	1,000,000		
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	3,877,288	3,969,689	1,145,481	789,155	5,912,341
<b>Department of Justice:</b>					
State Criminal Alien Assistance Program (SCAAP)	1,118,052	305,477	275,472		1,148,057
COPS Technology Grant	20,076		20,076		
<b>Department of Environment Protection:</b>					
Stormwater Management	5,793				5,793
Morris County Waste Water Management Plan	98,250	45,000	45,463		97,787
County Environmental Health Act Grant	25,496	179,783	180,246	260	24,773

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2011	Transferred from 2012 Budget	Expended	Cancelled	Balance Dec 31, 2012
Department of State:					
General Operating Support (HC)	\$ 22,077	\$ 20,844	\$ 42,121	\$	\$ 800
Other Programs:					
Hospital Database Project	312				312
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520				11,520
ARRA-Homeless Prevention and Recovery Plan (HPRP)	138	357	495		
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	1,727,680		1,714,462		13,218
Youth Shelter		2,600	753		1,847
JTPA Donations	1,422	5,014	5,014		1,422
E-911	877,525		283,316		594,209
	<u>\$ 29,247,978</u>	<u>\$ 28,178,559</u>	<u>\$ 36,281,520</u>	<u>\$ 1,691,078</u>	<u>\$ 19,453,939</u>

Ref.

Analysis of Funding:

Local Funding	\$ 639,825
State Funding	7,988,189
Federal Funding	19,550,545
	<u>\$ 28,178,559</u>

Analysis of Balance Dec. 31, 2011 and 2012 Expenditures:

Cash Disbursements	Ref.		Ref.	
Appropriated Reserves	A	\$ 19,444,713	A-10	\$ 26,089,743
Encumbrances	A	9,803,265	A	10,263,282
Refunds/Program Income			A-10	(91,259)
Donated Goods/Supplies			A-11	14,740
Transferred to Grants Receivable			A-11	5,014
		<u>\$ 29,247,978</u>		<u>\$ 36,281,520</u>

## TABLE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

[illegible]

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF UNAPPROPRIATED RESERVES

	<u>Balance Dec 31, 2011</u>	<u>Grant Funds Received</u>	<u>Transferred to 2012 Budget</u>	<u>Transferred Grants Receivable</u>	<u>Balance Dec 31, 2012</u>
<b>Department of Transportation:</b>					
Job Access Reverse Commute Grant (JARC)	\$ 3,158	\$ 9,372	\$	\$	\$ 12,530
<b>Department of Law and Public Safety:</b>					
State/Community Partnership Act	17,277			17,277	
Project Lifesaver Program	25	6,690	6,437		278
Youth Shelter Donations - 2012	100		100		
	<u>\$ 20,560</u>	<u>\$ 16,062</u>	<u>\$ 6,537</u>	<u>\$ 17,277</u>	<u>\$ 12,808</u>
<b>Ref.</b>	A	A-10	A-11	A-11	A

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit		Credit	
Balance January 1, 2012	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85001-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	XX		
Levy Calendar Year 2012	XXXXXXXXXX	XX		
Paid			XXXXXXXXXX	XX
Balance December 31, 2012	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85003-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 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, 2012 85045-00	XXXXXXXXXX	XX		
2012 Levy 85105-00	XXXXXXXXXX	XX		
Interest Earned	XXXXXXXXXX	XX		
Expenditures			XXXXXXXXXX	XX
Balance December 31, 2012 85046-00			XXXXXXXXXX	XX

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2012	XXXXXXXX XX	XXXXXXXX XX
School Tax Payable # 85031-00	XXXXXXXX XX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2011 - 2012) 85032-00	XXXXXXXX XX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXX XX	
Levy Calendar Year 2012	XXXXXXXX XX	
Paid		XXXXXXXX XX
Balance December 31, 2012	XXXXXXXX XX	XXXXXXXX XX
School Tax Payable # 85033-00		XXXXXXXX XX
School Tax Deferred		
(Not in excess of 50% of Levy - 2012 - 2013) 85034-00		XXXXXXXX XX
# Must include unpaid requisitions		

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXX XX	XXXXXXXX XX
School Tax Payable # 85041-00	XXXXXXXX XX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2011 - 2012) 85042-00	XXXXXXXX XX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXX XX	
Levy Calendar Year 2012	XXXXXXXX XX	
Paid		XXXXXXXX XX
Balance December 31, 2012	XXXXXXXX XX	XXXXXXXX XX
School Tax Payable # 85043-00		XXXXXXXX XX
School Tax Deferred		
(Not in excess of 50% of Levy - 2012 - 2013) 85044-00		XXXXXXXX XX
# Must include unpaid requisitions		

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	XXXXXXXX XX	XXXXXXXX XX
County Taxes 80003-01	XXXXXXXX XX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX XX	
2012 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, 2012	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, 2012 80003-06	XXXXXXXX XX	
2012 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 2012 Levy 80003-07	XXXXXXXX XX	
Paid 80003-08		XXXXXXXX XX
Balance December 31, 2012 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, 2012	80004-01	XXXXXXXXXX	XX		
State Library Aid Received in 2012	80004-02	XXXXXXXXXX	XX		
Expended	80004-09			XXXXXXXXXX	XX
Balance December 31, 2012	80004-10				

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

Balance January 1, 2012	80004-03	XXXXXXXXXX	XX		
State Library Aid Received in 2012	80004-04	XXXXXXXXXX	XX		
Expended	80004-11			XXXXXXXXXX	XX
Balance December 31, 2012	80004-12				

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

Balance January 1, 2012	80004-05	XXXXXXXXXX	XX		
State Library Aid Received in 2012	80004-06	XXXXXXXXXX	XX		
Expended	80004-13			XXXXXXXXXX	XX
Balance December 31, 2012	80004-14				

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2012	80004-07	XXXXXXXXXX	XX		
State Library Aid Received in 2012	80004-08	XXXXXXXXXX	XX		
Expended	80004-15			XXXXXXXXXX	XX
Balance December 31, 2012	80004-16				

## STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	21,200,000.00	21,200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	78,216,263.34	80,947,381.34	2,731,118.00
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See Sheet 17(a)	21,680,612.05	21,680,612.05	-
			-
Total Miscellaneous Revenue Anticipated 80103-	99,896,875.39	102,627,993.39	2,731,118.00
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-	217,917,846.42	217,917,846.42	-
	339,014,721.81	341,745,839.81	2,731,118.00

## 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	
<small>* 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.</small>		

# STATEMENT OF GENERAL BUDGET REVENUES 2012

(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 Law and Public			
Safety			
SART/SANE Program	73,000.00	73,000.00	
New Jersey Department of Labor and			
Workforce Development			
Business Development Interdepartmental Funds	11,764.00	11,764.00	
New Jersey Department of Law and Public			
Safety			
Paul Coverdell Forensic Science			
Improvement Grant	14,600.00	14,600.00	
New Jersey Department of Law and Public			
Safety			
State Community Partnership Grant	507,924.00	507,924.00	
New Jersey Department of Law and Public			
Safety			
Juvenile Accountability Block Grant	21,967.00	21,967.00	
New Jersey Transit			
MAPS (Paratransit) (Section 5310)	50,000.00	50,000.00	
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 2012

(Continued)

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

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Health and			
Human Services			
NACCHO Medical Reserve Corps	5,000.00	5,000.00	
New Jersey Department of Law and Public			
Safety			
Law Enforcement Officers Training and			
Equipment Fund	3,082.00	3,082.00	
New Jersey Department of Law and Public			
Safety			
Insurance Fraud	250,000.00	250,000.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - NJ Build	4,000.00	4,000.00	
New Jersey Department of Labor and			
Workforce Development			
Workforce Investment Act	30,200.00	30,200.00	
New Jersey Department of Labor and			
Workforce Development			
Workforce Investment Act	600,000.00	600,000.00	
New Jersey Department of Law and Public			
Safety			
Urban Areas Security Initiative	955,000.00	955,000.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2012

(Continued)

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

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Community Affairs			
Low Income Home Energy Assistance Program CWA Admin 2012	6,684.00	6,684.00	
New Jersey Department of Transportation			
Annual Transportation Program (ATP)			
2012 County Aid	4,031,000.00	4,031,000.00	
New Jersey Department of Labor and Workforce Development			
Workforce Investment Act	2,657,633.00	2,657,633.00	
United States Department of Housing and Urban Development			
ARRA-Homelessness Prevention and Recovery Plan (HPRP)	357.08	357.08	
New Jersey Department of Environmental Protection			
County Environmental Health Act (CEHA)	179,783.00	179,783.00	
New Jersey Department of Labor and Workforce Development			
Work First New Jersey	1,079,647.00	1,079,647.00	
New Jersey Department of Labor and Workforce Development			
Workforce Learning Link	76,000.00	76,000.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2012

(Continued)

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

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Transportation			
Superstructure Bridge 1400-443 over			
Passaic River	1,000,000.00	1,000,000.00	
New Jersey Department of Transportation			
Mendham Road Bridge 1400-629 over			
Burnett Brook	1,000,000.00	1,000,000.00	
New Jersey Department of Labor and			
Workforce Development			
Workforce Investment Act	883,307.00	883,307.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey	343,638.00	343,638.00	
New Jersey Department of Health and			
Senior Services			
Public Health Emergency Preparedness	365,588.00	365,588.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey: Workforce			
Development Program	32,957.00	32,957.00	
New Jersey Department of Labor and			
Workforce Development			
Workforce Investment Act: Youth	884,304.00	884,304.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2012

(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			
Urban Areas Security Initiative	1,134,580.82	1,134,580.82	
New Jersey Department of Law and Public			
Safety			
Edward Byrne Memorial Justice			
Assistance Grant Program	51,778.00	51,778.00	
New Jersey Department of Transportation			
Job Access Reverse Commute Grant(JARC)	20,000.00	20,000.00	
New Jersey Department of Transportation			
Highway Rail Grade Crossing Program/			
STP-C00S(250)L240	4,050.25	4,050.25	
New Jersey Department of Law and Public			
Safety			
Law Enforcement Officers Training and			
Equipment Fund	4,546.00	4,546.00	
New Jersey Department of Environmental			
Protection			
Morris County Waste Water Management			
Plan	45,000.00	45,000.00	
New Jersey Department of Transportation			
Sussex Turnpike, CR 617/STP-0350(106)			
ROW	1,568,690.00	1,568,690.00	
Total (Sheet 17)			

# STATEMENT OF GENERAL BUDGET REVENUES 2012

(Continued)

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

Source	Budget	Realized	Excess or Deficit
United States Department of Health and			
Human Services			
Sussex County Community College-			
Health Pathways Grant	39,640.00	39,640.00	
United States Department of Health and			
Human Services			
Warren County Community College-			
Health Pathways Grant	39,640.00	39,640.00	
United States Department of Health and			
Human Services			
County College of Morris- Health			
Pathways Grant	39,640.00	39,640.00	
New Jersey Division of Highway Traffic			
Safety			
Northern New Jersey Safe Communities	92,858.00	92,858.00	
United States Department of Justice			
State Criminal Alien Assistance Program			
(SCAAP)	305,477.00	305,477.00	
New Jersey Department of Law and Public			
Safety			
Body Armor-Prosecutor	6,979.86	6,979.86	
Total (Sheet 17)			



# STATEMENT OF GENERAL BUDGET REVENUES 2012

(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	22,041.17	22,041.17	
New Jersey Department of Law and Public			
Safety			
UASI (#EMW-2012-SS-00173-S01)	298,000.00	298,000.00	
New Jersey Office of Homeland Security			
and Preparedness			
Homeland Security Grant Program(HSGP)	276,055.21	276,055.21	
New Jersey Department of Transportation			
Newburgh Road Bridge/Musconetcong			
River, STP-C00S(211)	2,396,949.00	2,396,949.00	
Private Contribution			
Project Lifesaver Program	6,437.00	6,437.00	
New Jersey Department of State			
General Operating Support	20,844.00	20,844.00	
New Jersey Department of Law and Public			
Safety			
Drug Recognition Expert Call Out and			
Assistance Program	45,000.00	45,000.00	
Total (Sheet 17)			

(Continued)

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

[illegible]

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	317,334,109.76
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	21,680,612.05
Appropriated for 2012 (Budget Statement Item 9)	80012-03	339,014,721.81
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	339,014,721.81
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	339,014,721.81
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	313,339,851.41
Paid or Charged - Reserve for Uncollected Taxes	80012-09	-
Reserved	80012-10	25,609,860.13
Total Expenditures	80012-11	338,949,711.54
Unexpended Balances Canceled (see footnote)	80012-12	65,010.27

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		
2012 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 2012 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	2,731,118.00
Delinquent Tax Collections	80013-02	XXXXXXXX	
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXX	65,010.27
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	5,329,041.97
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 2011 Appropriation Reserves	80013-05	XXXXXXXX	20,134,067.18
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXX	1,978,996.52
Cancellation of Contracts Payable		XXXXXXXX	15,870.22
Prior Year Morris County Vo-Tech Receivable Returned in 2012		XXXXXXXX	800,000.00
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2012	80013-07		XXXXXXXX
Balance December 31, 2012	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 2012	80013-12	2,619,585.81	XXXXXXXX
Refund Prior Year Revenues		1,085.36	XXXXXXXX
Morris County Vo-Tech Receivables		400,000.00	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	28,033,432.99	XXXXXXXX
		31,054,104.16	31,054,104.16

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

# SURPLUS - CURRENT FUND YEAR 2012

		Debit	Credit	
1.	Balance January 1, 2012	80014-01	XXXXXXX	41,654,390.81
2.			XXXXXXX	
3.	Excess Resulting from 2012 Operations	80014-02	XXXXXXX	28,033,432.99
4.	Amount Appropriated in the 2012 Budget - Cash	80014-03		XXXXXXX
5.	Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	21,200,000.00	XXXXXXX
			XXXXXXX	XXXXXXX
	Balance December 31, 2012	80014-05	48,487,823.80	XXXXXXX
			69,687,823.80	69,687,823.80

## ANALYSIS OF BALANCE DECEMBER 31, 2012 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	92,849,702.74	
Investments	80014-07	-	
Sub Total		92,849,702.74	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	44,361,878.94	
Cash Surplus	80014-09	48,487,823.80	
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.	80014-15	48,487,823.80	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET			

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 - 2012 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 2012 Levy		\$	
5b. Reductions due to tax appeals **		\$	
5c. Total 2012 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 2011	82121-00	\$	
In 2012 *	82122-00	\$	
Homestead Benefit Credit	82124-00	\$	
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	
Total to Line 14	82111-00	\$	
11. Total Credits		\$	
12. Amount Outstanding December 31, 2012	83120-00	\$	
13. Percentage of Cash Collections to Total 2012 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 2012 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 2012

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 2012 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 2012 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, 2012	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 2011 Taxes	XXXXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXXXX	XX		
10.				
11.				
12. Balance December 31, 2012	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-  
2012 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, 2012			XXXXXXXXXX	XX		
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2012 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, 2012					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, 2012

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #                      Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2013 MUNICIPAL BUDGET

		YEAR 2013		YEAR 2012	
1. Total General Appropriations for 2013 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 2013 in Municipal Budget (Item 5) 80024-02					
10. Cash Required from 2013 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					
<u>Computation of "Tax in Local Municipal Budget"</u>					
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 2012.

\*\* 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, 2013 (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 \_\_\_\_\_ %  
[(2013 Estimated Total Levy - 2012 Total Levy)/2012 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)

### 2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(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, 2012						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						XXXXXXXXXX	XX
5. Added Tax Title Liens						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 - 2012 Tax Sale						XXXXXXXXXX	XX
12. 2012 Taxes Transferred to Liens						XXXXXXXXXX	XX
13. 2012 Taxes						XXXXXXXXXX	XX
14. Balance December 31, 2012				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 2013. 

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, 2012	84101-00			XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2012		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, 2012	84114-00	XXXXXXXXXX	XX		

## CONTRACT SALES

		Debit		Credit	
15. Balance January 1, 2012	84115-00			XXXXXXXXXX	XX
16. 2012 Sales from Foreclosed Property	84116-00			XXXXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXXXX	XX		
18.	84118-00	XXXXXXXXXX	XX		
19. Balance December 31, 2012	84119-00	XXXXXXXXXX	XX		

## MORTGAGE SALES

		Debit		Credit	
20. Balance January 1, 2012	84120-00			XXXXXXXXXX	XX
21. 2012 Sales from Foreclosed Property	84121-00			XXXXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXXXX	XX		
23.	84123-00	XXXXXXXXXX	XX		
24. Balance December 31, 2012	84124-00	XXXXXXXXXX	XX		
Analysis of Sale of Property:	\$ 0				

Analysis of Sale of Property: \$ 0

* Total Cash Collected in 2012	(84125-00)
--------------------------------	------------

Realized in 2012 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, 2011 per Audit <u>Report</u>	<u>Amount in</u> 2012 <u>Budget</u>	<u>Amount</u> Resulting from 2012	<u>Balance</u> as at Dec. 31, 2012
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 2013</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, 2011		REDUCED IN 2012				Balance Dec. 31, 2012	
								By 2012 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, 2012" must be entered here and then raised in the 2013 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, 2011		REDUCED IN 2012				Balance Dec. 31, 2012	
								By 2012 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, 2012" must be entered here and then raised in the 2013 budget.

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR BONDS

## (COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012 80033-01	XXXXXXXX	191,073,000.00	
Issued 80033-02	XXXXXXXX	28,606,000.00	
Paid 80033-03	26,681,000.00	XXXXXXXX	
Refunding of 2003, 2004, 2006 General and 2003 Refunding Bonds	29,845,000.00	28,919,000.00	
Outstanding, December 31, 2012 80033-04	192,072,000.00	XXXXXXXX	
	248,598,000.00	248,598,000.00	
2013 Bond Maturities - General Capital Bonds		80033-05	\$ 27,575,000.00
2013 Interest on Bonds *	80033-06	\$ 6,156,289.72	
<b>PARK CAPITAL SERIAL BONDS</b>			
Outstanding, January 1, 2012 80033-07	XXXXXXXX	12,114,000.00	
Issued 80033-08	XXXXXXXX	2,875,000.00	
Paid 80033-09	2,392,000.00	XXXXXXXX	
Refunding of 2003 Park and 2003 Park Refunding Bonds	465,000.00	476,000.00	
Outstanding, December 31, 2012 80033-10	12,608,000.00	XXXXXXXX	
	15,465,000.00	15,465,000.00	
2013 Bond Maturities - Park Capital Bonds		80033-11	\$ 2,712,000.00
2013 Interest on Bonds *	80033-12	\$ 405,263.81	
Total "Interest on Bonds - Debt Service" (* Items)		80033-13	\$ 6,561,553.53

## LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	1,250,000.00	19,356,000.00	12/17/2012	See Attached
County College Bonds	75,000.00	750,000.00	12/17/2012	See Attached
Park Bonds	290,000.00	2,875,000.00	12/17/2012	See Attached
Chapter 12 Bonds	340,000.00	8,500,000.00	6/28/2012	See Attached
General Improvement Refunding Bonds 2012	1,780,000.00	28,919,000.00	11/8/2012	See Attached
Park Refunding Bonds 2012	65,000.00	476,000.00	11/8/2012	See Attached
Total	3,800,000.00	60,876,000.00		

80033-14

80033-15

\* Interest See Attached

**OFFICIAL STATEMENT DATED  
December 4, 2012**

**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  
\$22,981,000 GENERAL OBLIGATION BONDS, SERIES 2012 B**

**Consisting of:**

**\$ 19,356,000 General Improvement Bonds of 2012  
\$ 2,875,000 Park Bonds of 2012  
\$ 750,000 County College Bonds of 2012**

The \$22,981,000 General Obligation Bonds, Series 2012 B (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 November 12, 2012 (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 December 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 June 15, 2013 and semiannually thereafter by check or draft mailed or delivered on June 15 and December 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 December 17, 2012.

**Janney Montgomery Scott LLC**

**\$22,981,000 GENERAL OBLIGATION BONDS, SERIES 2012 B**

**Consisting of:**

**\$ 19,356,000 General Improvement Bonds of 2012**  
**\$ 2,875,000 Park Bonds of 2012**  
**\$ 750,000 County College Bonds of 2012**

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

<u>Year</u> <u>(December 15)</u>	<u>Principal</u> <u>Amount<sup>(1)</sup></u>	<u>Interest</u> <u>Rate</u>	<u>Yield</u>	<u>CUSIP**</u>
2013	\$1,615,000	1.000%	0.250%	6180234T9
2014	1,615,000	1.500	0.300	6180234U6
2015	1,515,000	1.500	0.450	6180234V4
2016	2,095,000	2.000	0.680	6180234W2
2017	2,020,000	2.000	0.830	6180234X0
2018	2,485,000	2.000	0.980	6180234Y8
2019	1,815,000	2.000	1.240	6180234Z5
2020	2,195,000	2.000	1.290	6180235A9
2021	1,930,000	2.000	1.490	6180235B7
2022	1,805,000	2.000	1.730	6180235C5
2023	2,035,000	2.000	2.000	6180235D3
2024	1,856,000	2.125	2.125	6180235E1

<sup>(1)</sup> Purchaser will pay \$23,718,837.05 for Bonds delivered in the aggregate principal amount of \$22,981,000.00

\*\*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.

*In the Opinion of Inglesino, Peariman, Wyciskala & Taylor, LLC, Parsippany, New Jersey, Bond Counsel to the Authority, based on certifications of the Authority and the Local Units (as defined herein) and assuming continuing compliance by the Authority and the Local Units with the Covenants and Tax Certificates (both terms defined herein), under existing statutes and court decisions, interest on the Series 2012 Bonds is excluded from gross income of the owners thereof for federal income tax purposes pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"). In the further opinion of Bond Counsel, interest on the Series 2012 Bonds is not treated as a preference item for purposes of the alternative minimum tax imposed under the Code with respect to individuals and corporations; such interest, however, is included in "adjusted current earnings" in computing alternative minimum taxable income for purposes of the alternative minimum tax imposed by the Code on certain corporations. Under the laws of the State of New Jersey, as enacted and construed on the date of the original delivery of the Series 2012 Bonds, interest on the Series 2012 Bonds and gain from the sale thereof are excludable from gross income under the New Jersey Gross Income Tax Act. See "TAX MATTERS" herein.*

**The Morris County Improvement Authority**  
**\$20,015,000 County of Morris Guaranteed Pooled Program Bonds, Series 2012A and**  
**\$8,500,000 County of Morris Guaranteed Pooled Program Bonds, Series 2012B**

Dated: Date of Delivery

Due: as shown on inside cover

The \$20,015,000 aggregate principal amount of County of Morris Guaranteed Pooled Program Bonds, Series 2012A (the "Series 2012A 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 2012A Bonds will be issued in the principal amount of each such maturity. The Series 2012A 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 2012A Bonds. Individual purchases of the Series 2012A 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.

The \$8,500,000 aggregate principal amount of County of Morris Guaranteed Pooled Program Bonds, Series 2012B (the "Series 2012B Bonds") and collectively with the Series 2012A Bonds, the "Series 2012 Bonds" will be issued by the Authority as a fully registered bond. The Series 2012B Bonds will be registered initially in the name of Cede, as nominee of DTC, which will act as securities depository for the Series 2012B Bonds. Individual purchases of the Series 2012B Bonds will be made in book-entry form (without certificates) in the denominations of \$5,000 or any integral multiple thereof. See "BOOK-ENTRY-ONLY SYSTEM" herein.

Principal on the Series 2012 Bonds is payable on February 1 in the years and in the amounts set forth on the inside cover. The Series 2012 Bonds will be dated, and will bear interest from, their date of delivery, payable semi-annually on February 1 and August 1 in each year, commencing February 1, 2013, until final maturity or prior redemption (stated or otherwise), at the rates set forth on the inside cover.

Principal or redemption price, if any, of the Series 2012 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 2012 Bonds. Interest on the Series 2012 Bonds is payable by check of the Paying Agent mailed to the registered owner of the Series 2012 Bonds as of the Record Date, as described herein. Provided DTC or its nominee, Cede & Co., is the registered owner of the Series 2012 Bonds, payment of the principal, redemption premium, if any, and interest on the Series 2012 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 2012 Bonds. See "BOOK-ENTRY-ONLY SYSTEM" herein.

The Series 2012 Bonds are subject to redemption prior to their stated maturities as more fully described herein. See "DESCRIPTION OF THE SERIES 2012 BONDS – Redemption of Obligations" herein.

The Series 2012 Bonds are being issued pursuant to the County Improvements 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 May 16, 2012, as amended and supplemented by a certificate of an Authorized Officer of the Authority dated the date of issuance of the Series 2012 Bonds (collectively, the "Authority Pooled Bond Resolution"), and any further amendments thereof or supplements thereto in accordance with the terms and all other applicable laws. The Series 2012 Bonds are being issued to provide funds to acquire Privately Placed Bonds (as defined herein) to finance the Projects (as defined herein).

The Series 2012A Bonds will be payable from the payment of principal of and interest on (i) general obligations bonds in an amount not to exceed aggregate principal amount of \$5,150,000 (the "Chester Bond") issued by the Borough of Chester, Morris County, New Jersey ("Chester") and (ii) lease revenue bonds issued by the Authority (the "Lease Revenue Bonds"). The Chester Bonds and the Lease Revenue Bonds will be acquired by the Authority and assigned to the Trustee, all in accordance with and pursuant to (with respect to the Chester Bonds) a general obligation Loan Agreement (as defined herein) to be entered into by the Authority and Chester and (with respect to the Lease Revenue Bonds) a general obligation Lease Agreement (as defined herein) to be entered into by the Authority and the County of Morris, New Jersey ("County"), together with Chester, the "Local Units").

The Series 2012B Bonds will be payable from the payment of principal of and interest on general obligations bonds in an amount not to exceed the aggregate principal amount of \$8,500,000 (the "County Chapter 12 Bonds", together with the Chester Bonds, the "Local Unit Bonds", and together with the Lease Revenue Bonds, the "Privately Placed Bonds") issued by the County. The County Chapter 12 Bonds will be acquired by the Authority and assigned to the Trustee, all in accordance with and pursuant to a general obligation Loan Agreement (as defined herein) to be entered into by the Authority and the County.

The Local Units have the power and the obligation to cause the levy of *ad valorem* taxes upon all the taxable property within the jurisdiction of the Local Units without limitation as to rate or amount for the payment of its obligations under the Local Unit Bonds. The County has the power and the obligation to cause the levy of *ad valorem* taxes upon all the taxable property within the jurisdiction of the County without limitation as to rate or amount for the payment of its obligations under the Lease Agreement.

The payment of the principal (but not redemption premium, if any), and interest on the Series 2012 Bonds will also be guaranteed by the County pursuant to, among other things, a guaranty ordinance of the County (the "County Guaranty") adopted on May 9, 2012. The County has the power and the obligation to cause the levy of *ad valorem* taxes upon all the taxable property within the jurisdiction of the County without limitation as to rate or amount for the payment of its obligations under the County Guaranty.

The County Chapter 12 Bonds are entitled to the benefits of the New Jersey County College Bonds Act, P.L. 1971, c.12, as amended (the "Act"), pursuant to which the State of New Jersey (the "State") is required to annually appropriate in its budget and to the County an amount equal to fifty percent (50%) of the amount of principal and interest due on the County Chapter 12 Bonds. The County Chapter 12 Bonds are not a debt of the State and payment by the State pursuant to the Act is dependent on appropriations to be provided in accordance with the Act. The County Chapter 12 Bonds are otherwise general obligations of the County.

**THE SERIES 2012 BONDS ARE LIMITED, SPECIAL OBLIGATIONS OF THE AUTHORITY. NEITHER THE STATE NOR ANY POLITICAL SUBDIVISION THEREOF (OTHER THAN THE AUTHORITY TO THE EXTENT OF ITS LIMITED OBLIGATION DESCRIBED HEREIN AND THE COUNTY TO THE EXTENT OF THE COUNTY GUARANTY) IS OBLIGATED TO PAY THE PRINCIPAL OF, OR INTEREST ON, THE SERIES 2012 BONDS. NEITHER THE FAITH AND CREDIT NOR THE TAXING POWER OF THE STATE OR ANY POLITICAL SUBDIVISION THEREOF (OTHER THAN THE AUTHORITY TO THE EXTENT OF ITS LIMITED OBLIGATION DESCRIBED HEREIN AND THE COUNTY TO THE EXTENT OF THE COUNTY GUARANTY) IS PLEDGED TO THE PAYMENT OF THE PRINCIPAL OF, OR INTEREST ON, THE SERIES 2012 BONDS. THE FAITH AND CREDIT OF THE LOCAL UNITS IS PLEDGED TO PAY THEIR RESPECTIVE LOCAL UNIT BONDS AND THE LEASE AGREEMENT SECURING THE LEASE REVENUE BONDS, ALL OF WHICH PRIVATELY PLACED BONDS SECURE THE SERIES 2012 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 2012 Bonds are offered for delivery when, as and if issued and delivered to the Underwriter, subject to the approving legal opinions of Inglesino, Peariman, 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, and for the Local Units by their respective Bond Counsels. Acacia Financial Group, Inc., Montclair, New Jersey, is acting as Financial Advisor to the Authority in connection with the issuance of the Series 2012 Bonds. It is expected that the Series 2012 Bonds will be available for delivery through DTC in New York, New York, and that settlement for the Series 2012 Bonds will occur on or about June 28, 2012.



**RBC Capital Markets®**

WITH RESPECT TO THE SERIES 2012A BONDS



WITH RESPECT TO THE SERIES 2012B BONDS

Date: June 12, 2012

**SERIES 2012A BONDS  
MATURITY SCHEDULE**

<u>February 1</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>February 1</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Yield</u>
2013	\$690,000	2.000%	0.450%	2026	\$830,000	3.000%	3.060%
2014	740,000	2.000	0.570	2027	855,000	3.000	3.190
2015	750,000	2.000	0.720	2028	885,000	3.000	3.260
2016	755,000	2.000	0.820	2029	910,000	3.125	3.330
2017	775,000	3.000	1.130	2030	935,000	3.125	3.400
2018	785,000	3.000	1.430	2031	965,000	3.250	3.470
2019	705,000	3.000	1.680	2032	995,000	3.250	3.530
2020	715,000	3.000	1.930	2033	725,000	3.375	3.600
2021	730,000	3.000	2.250	2034	750,000	3.500	3.660
2022	750,000	3.000	2.400	2035	775,000	3.500	3.720
2023	770,000	3.000	2.550	2036	800,000	3.500	3.780
2024	790,000	3.000	2.750	2037	825,000	3.625	3.820
2025	810,000	3.000	2.920				

**SERIES 2012B BONDS  
MATURITY SCHEDULE**

<u>February 1</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>February 1</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Yield</u>
2013	\$340,000	2.000%	0.500%	2021	\$580,000	2.000%	2.150%
2014	515,000	2.000	0.600	2022	595,000	2.125	2.300
2015	520,000	2.000	0.700	2023	610,000	2.375	2.500
2016	530,000	2.000	0.800	2024	625,000	3.000	2.650
2017	535,000	2.000	1.080	2025	640,000	3.000	2.800
2018	545,000	2.000	1.330	2026	660,000	3.000	2.900
2019	555,000	2.000	1.580	2027	680,000	3.000	3.000
2020	570,000	2.000	1.930				

# OFFICIAL STATEMENT DATED October 24, 2012

NEW BOOK ENTRY ONLY ISSUE

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

*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 \$29,395,000 GENERAL OBLIGATION REFUNDING BONDS SERIES 2012

The \$29,395,000 General Obligation Refunding Bonds, Series 2012 (the "Bonds") are being issued by the County pursuant to a refunding bond ordinance of the Board of Chosen Freeholders of the County (the "Board") finally adopted on September 24, 2012 and a resolution of the Board adopted on September 24, 2012. 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 February 1 in the years and in the principal amounts set forth on the inside front cover hereof. The Bonds shall bear interest from their delivery date, which shall be payable semi-annually on the 1st days of February and August in each year commencing February 1, 2013, until maturity. 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 their stated maturities. See "REDEMPTION OF THE BONDS PRIOR TO MATURITY" 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. See "SECURITY FOR THE BONDS" herein.

FOR MATURITY SCHEDULES,  
SEE INSIDE COVER HEREOF

The Bonds are offered when, as and if issued and delivered to the Underwriter, subject to prior sale, to withdrawal or modification of the offer without notice and to approval of legality by the law firm of Drinker Biddle & Reath LLP, Florham Park, New Jersey, Bond Counsel to the County, and certain other conditions described herein. Certain legal matters will be passed upon for the Underwriter by its counsel, Wilentz, Goldman, & Spitzer P.A., Woodbridge, New Jersey. Delivery of the Bonds in definitive form through DTC in New York, New York is anticipated to occur on or about November 8, 2012.

**ROOSEVELT & CROSS**  
*Incorporated*

**\$29,395,000 GENERAL OBLIGATION REFUNDING BONDS  
SERIES 2012**

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

<u>Year (February 1)</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>CUSIP**</u>
2013	\$1,845,000	1.000%	0.210%	618023 4C6
2014	5,880,000	3.000	0.320	618023 4D4
2015	1,500,000	0.500	0.460	618023 4E2
2015	7,615,000	3.000	0.460	618023 4F9
2016	250,000	2.000	0.580	618023 4G7
2016	5,300,000	3.000	0.580	618023 4H5
2017	895,000	4.000	0.700	618023 4J1
2018	885,000	4.000	0.850	618023 4K8
2019	870,000	4.000	1.070	618023 4L6
2020	855,000	4.000	1.310	618023 4M4
2021	840,000	4.000	1.560	618023 4N2
2022	830,000	4.000	1.800	618023 4P7
2023	815,000	4.000	1.960	618023 4Q5
2024	790,000	2.000	2.200	618023 4R3
2025	225,000	2.125	2.330	618023 4S1

\*\*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.



# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) GREEN ACRES LOAN

Source		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXX	646,332.17	
Issued	80033-02	XXXXXXX	-	
Paid	80033-03	304,126.05	XXXXXXX	
Outstanding, December 31, 2012	80033-04	342,206.12	XXXXXXX	
		646,332.17	646,332.17	
2013 Loan Maturities				80033-05
				\$ 163,925.16
2013 Interest on Loans				80033-06
				\$ 5,300.65
Total 2013 Debt Service for Green Acres Loan				80033-13
				\$ 169,225.81
<b>LOANS</b>				
Outstanding, January 1, 2012	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2012	80033-10	-	XXXXXXX	
		-	-	
2013 Loan Maturities				80033-11
				\$ -
2013 Interest on Loans				80033-12
Total 2013 Debt Service for				Loan 80033-13
				\$ -

## LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS**

**TYPE I SCHOOL TERM BONDS**

Source		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2012	80034-03		XXXXXXXX	
2013 Bond Maturities - Term Bonds	80034-04		\$ -	
2013 Interest on Bonds *	80034-05		\$ -	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding, January 1, 2012	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2012	80034-09		XXXXXXXX	
2013 Interest on Bonds *	80034-10		\$ -	
2013 Bond Maturities - Serial Bonds	80034-11		\$ -	
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12		\$ -	

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

**2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2012	2013 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, 2012	Date of Maturity	Rate of Interest	2013 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 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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, 2012	Date of Maturity	Rate of Interest	2013 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.

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 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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)

Sheet 33a  
NOT APPLICABLE

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue		Original Amount Issued		Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012		Date of Maturity	Rate of Interest	2013 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, 2010 or prior must be appropriated in full in the 2013 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

Sheet 34a

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement			
		For Principal		For Interest/Fees	
1. County Guaranteed Pooled Program Lease Revenue Bonds 2011	4,580,000.00	115,000.00		198,718.76	
2. County Guaranteed Pooled Program Lease Revenue Bonds 2012A	14,865,000.00	420,000.00		489,642.71	
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
Total	19,445,000.00	535,000.00		688,361.47	

80051-01

80051-02

(Do not crowd - add additional sheets)



**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, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2012	
	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, 2011		Authorized	Expended	Canceled	December 31, 2012	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/84	\$ 6,650,000	\$ 80,902	\$	\$	\$	\$	\$ 80,902	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	32,850					32,850	
Various Bridge and Facility Improvements	644	8/23/95	3,710,000	17,674			5,507		12,167	
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	36,746			9,169		27,577	
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	14,658					14,658	
Various Public Works Projects	793	5/10/00	11,000,000	55,835			10,748		44,887	
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			1,197		16,941	
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		147	60,000		
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	261,625			53,975		207,650	
Emergency Generator for County Garage & Install of Water Recycle System	868	6/12/02	150,000	6,861					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	38,225					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	182,336					182,336	
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	4,745					4,745	
Acq & Install of Video Security w/Recording Capability - Sheriff Comm Ctr	941	4/14/04	250,000	4,987			4,910		77	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	63,488			596		62,890	
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	932					932	
Acq of Various Properties in the Township of Washington	958	5/28/04	700,000	2,925					2,925	
County Roadway Drainage Improvements	962	6/23/04	750,000	26,140			6,800		19,340	
Acq & Install Library System Upgrades - by Network Srvc Division	973	9/20/04	275,000	31,087					31,087	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	408,115			70,807		337,308	
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	27					27	
Improvements to Speedwell Village	995	4/27/05	600,000	26					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	104,392	281,503		149,368		160,822	75,705
Renovations of the West Hanover Avenue Armory in the Twp of Morris	028	4/11/06	2,800,000	137,596			6,618		130,978	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	53,704	762,000				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	4/11/08	75,000	75,000				75,000		
Road Improvement Projects	034	4/28/08	3,488,000	3,512			322		3,190	
Roof Replacement at Various County Facilities	036	4/28/08	400,000	5,120					5,120	
Completion/Design & Install of Fire Pumps & Alarms at Various Facilities	038	5/10/06	400,000	3,089	105,000			108,089		
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	146,223	571,000		717,223			

Sheet 35b

GENERAL CAPITAL FUND  
SCHEOEUE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- priation	December 31, 2011					December 31, 2012	
				Funded	Unfunded				Funded	Unfunded
Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	052	7/12/06	\$ 75,000	\$ 9,035	\$	\$	\$ 8,708	\$	327	\$
Replacement of Porches, Facades, Trim and Columns-Various County Facilities	060	8/9/08	75,000	15,991					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	70,932	185,000		30,783		140,149	85,000
Improvements to Speedwell Village	065	10/11/06	840,000	43,122			9,487		33,635	
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 Polisy 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 Faci/Fire & Police	069	11/21/06	250,000		82,510		28,089			54,421
Repair/Replacement of County Correctional Facility Security System	070	11/21/06	800,000	14,174					14,174	
Abatement and Demolition of Facilities on the Greystone Park Property	071	11/21/06	1,000,000	4,661			575		4,086	
Roof Replacement at Various County Facilities	076	3/28/07	500,000	43,261	100,000		69,576		23,685	50,000
Replacement of HVAC Equipment in Various County Buildings	078	3/28/07	100,000	190					190	
Road Improvement Projects	081	4/11/07	4,880,000	28,437					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	860			21		839	
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000	106,994	654,000		423,615		183,379	154,000
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	128,311			26,399		101,912	
Renovations & Improvements to CCM Facilities	090	6/11/07	11,496,850	175,811			175,811			
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	6/11/07	200,000		28,429		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			3,001		6,197	
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	46,544	228,000		86,305		110,239	78,000
Replacement of Administration & Records Building Generator	099	7/25/07	525,000	44,572	350,000		104,800		19,772	270,000
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	11/7/07	400,000	19,369	80,000				19,369	80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	11/7/07	400,000	327,798			323,059		4,737	
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	800,000	112,852			58		112,794	
Replacement of County Bridges	107	11/7/07	10,759,598	3,319,763			(12,124)	3,331,887		
Renovation of Classrooms at the Public Safety Training Academy	110	4/23/08	180,000	13,547			8,425		5,122	
Replacement of the Boiler Plant in the Administration and Records Building	111	4/23/08	250,000	1,209					1,209	
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	4/23/08	500,000		128,869			128,669		
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	641,268	857,000		206,471		434,797	857,000
Roadway Design & Construction Projects	114	4/23/08	5,095,000	58,404			50,086		8,318	
Various Improvements to MV Including Renovations to the Dietary Loading Dock,	116	5/14/08	152,000	492					492	
Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds										
Construction of a Salt Storage Barn at the Wharton Garage	121	5/28/08	390,000	903					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	4,037			4,037			
Acq & Install of Upgrades to the Life Safety Complex Training Systems	128	6/9/08	382,000	361,700			381,700			
Improvements to Historic Speedwell Village	129	6/9/08	480,000		165,692		59,872		23,820	82,000
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		108,965		87,007			21,958
Acq of Personal Protective Equip for Academy Fire Instructors	135	8/25/08	58,500	11,123					11,123	
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	8/13/08	400,000	10,482					10,482	
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000		577,709		158,123		2,118	417,468
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	60,450			7,620		52,830	
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000	454,387	1,000,000		170		454,217	1,000,000
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	10/7/08	300,000	256					256	
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	267,813	452,000		908		266,905	452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	10/22/08	210,000		78,840		7,049		21,791	50,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	6,490	138,000		14,490			130,000
Development of a County-wide Paging System for Fire and EMS	144	10/22/08	800,000	214,888	161,000		375,888			
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000	94,388	244,000		71,595		22,793	244,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	67,358	565,000		185,308		32,052	435,000

Sheet 35c

## COUNTY OF MORRIS

- 88 -  
C-9  
Sheet 3

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appropriation	December 31, 2011					December 31, 2012	
				Funded	Unfunded				Funded	Unfunded
Acquisition and Installation of Security Equipment at Various County Facilities	148	2/25/09	\$ 75,000	\$ 140	\$	\$	\$	\$	140	\$
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	236					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		318,900				49,900	269,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	5/27/09	250,000	104,853	38,000		142,853			
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	6/8/09	150,000		29,379		28,684		695	
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	1,191,672			187,855		1,003,817	
Roadway Design & Construction Projects	165	6/8/09	7,945,000	1,760,705	2,727,000		3,634,487			853,218
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	9,279			7,557		1,722	
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	6/24/09	700,000	312,313	166,000		16,814		461,499	
Roof Replacement at Various County Facilities	172	6/24/09	500,000	18,785	475,000		306,974			186,811
Various Improvements to the Morris View Healthcare Facility	173	6/24/09	349,000	41,807			23,569		18,236	
& County Bridge #1400-184 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	34,149					34,149	
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	109,442	98,000		300		109,142	98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	7/8/09	500,000	174,013	325,000		492,992		6,021	
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	16,458	175,000		6,744		9,714	175,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	20,000	380,000		14,924		5,076	380,000
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182	7/22/09	973,814	14,021	177,000		191,021			
Renovation to Central Avenue Complex at Greystone Park to Accommodate Various Users	183	8/26/09	3,800,000	63,914	368,000		1,412		62,502	369,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	919,650	2,427,401		187,736		865,394	2,293,821
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	5,286			5,275		21	
Acquisition of Replacement Vehicles for the County Nutrition Program	189	10/28/09	82,500	14,374			14,374			
Acquisition of Replacement Vehicles for the MAPS Program	190	10/28/09	70,000	31,326			19,436		11,890	
Demolition of the Washington Building	191	2/24/10	203,000	101,769			89,933		11,836	
Renovations & Improvements to Academic Buildings at the County College of Morris	192	2/24/10	2,353,000	63,097			63,097			
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	3/24/10	1,000,000	476,791			244,403		232,388	
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194	3/24/10	400,000	146,742			37,448		109,294	
Design & Development of an Additional County Courtroom	196	3/24/10	500,000	22,408			14,350	8,058		
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			22,520		1,480	
Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	199	4/26/10	30,000	19					19	
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	13,818	80,000		11,366		2,432	80,000
Improvements to Morris View Healthcare Center	201	4/26/10	376,000	160	157,000		128,822			28,338
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	2,848,495	2,438,000		433,609		2,414,886	2,438,000
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	5/12/10	150,000	6,579	142,000		48,714		12,865	87,000
Replacement of Workstations for the County Prosecutor's Office	206	5/12/10	270,000	4,479			88		4,391	
Design of Phase II Recreation Fields at Central Park at Morris County	207	5/12/10	700,000	138,463	466,000		599,714		4,749	
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	208	5/12/10	300,000	15,000	19,867			34,867		
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000	35,427			11,605		23,822	
Replacement of Motors, Fans and Pumps at Various County Locations	212	5/26/10	50,000	43,258			22,994		20,264	
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	7,429					7,429	
Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division	215	6/9/10	75,000	71,515			52,940		18,575	
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	216	6/9/10	50,000	10,470			10,470			
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	73,984			17,194		58,790	
Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility	218	7/14/10	45,000	45,000					45,000	

Sheet 35d

## COUNTY OF MORRIS

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Sheet 4

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2011		Authorized	Expended	Canceled	Balance, December 31, 2012	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219	7/14/10	\$ 200,000	\$ 48,416	\$	\$	\$ 64	\$	\$ 48,352	\$
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	7/14/10	225,000		20,471		19,008		1,463	
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	7/14/10	700,000	33,700	666,000		350,000		33,700	316,000
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	1,114			47		1,067	
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	187,689	5,140,711		2,400,733		683,884	2,243,783
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		120,090		46,337	73,753		
Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	227	8/11/10	1,000,000	511,927			445,629		66,298	
Acquisition of Replacement Vehicles for the Morris Area Paratransit System	228	9/8/10	70,000	70,000			68,790		1,210	
Acquisition of Replacement Vehicles for the Morris County Nutrition Program	229	9/8/10	110,000	110,000			103,016		6,984	
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	9/8/10	500,000	24,700	475,000		230,664			269,036
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	9/8/10	660,000	89,866	460,000		494,301		55,565	
Acquisition of a Computer Aided Dispatch/Records Management System	232	9/8/10	1,110,000	176,104	257,000		394,152		38,952	
County Roadway Drainage Improvements	233	10/13/10	500,000	19,276	475,000		78,426			415,850
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		1,807,505		595,950			1,011,555
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000		494,700		40,376		33,324	421,000
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			44,088		105,912	
Completion of Renovations at 30 Schuyler Pl for Classrooms & Computer Labs - CCM Programs	238	1/26/11	350,000	15,243			113		15,130	
Completion of Demolition of the Washington Building	239	1/26/11	200,000	98,743	90,000		137,647			51,096
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	148,463	2,105,000		13,622		134,841	2,105,000
Replacement of Carpeting & Window Fixtures - Buildings & Grounds Division	241	4/27/11	50,000	21,334			21,334			
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	242	4/27/11	25,000	25,000			19,159		5,841	
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		287,936		254,927			33,009
Acquisition of Replacement Vehicles/Equipment for the County Department of Public Works	245	5/11/11	150,000	62,311			82,311			
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	5/25/11	49,000	49,000					49,000	
Replacement of the Existing County-wide Trunked Radio System	248	6/8/11	13,000,000	11,588,902	1,380,000		8,934,445		4,034,457	
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000	5,070,000	18,930,000		10,095,095		9,839,905	4,065,000
Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division	250	7/13/11	32,000	32,000			31,600		400	
Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division	251	7/13/11	45,000	45,000			44,938		62	
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	8/10/11	100,000		95,000				4,700	95,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	8/10/11	160,000	7,700	152,000		82,334			77,366
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000		1,825,042		707,516			1,117,526
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	240,000	4,760,000		2,990,243		249,757	1,760,000
Replacement of Computer Equipment for Various County Departments and Divisions	260	12/14/11	400,000	400,000			270,966		129,034	
Renovations and Improvements to Academic Buildings at County College of Morris	261	12/28/11	8,500,000		8,500,000		937,978		7,562,022	
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	2/8/12	1,375,000			1,375,000				1,375,000
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	4/11/12	3,500,000			3,500,000	518,283		2,148,717	833,000
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & other Locations	265	4/11/12	300,000			300,000	300		14,700	285,000
Courthouse Asbestos Abatement Project	266	4/11/12	850,000			850,000	37,154		303,846	509,000
Computer Equipment Purchase for Information Technology	267	4/11/12	1,337,130			1,337,130	300		563,830	773,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000			585,000	64,966		13,034	507,000
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000			4,275,000	300		503,700	3,771,000
Roadway Design & Construction Projects	270	4/25/12	1,222,000			1,222,000	300		258,700	963,000
Purchase of Equipment for the Morris County Juvenile Detention Center	271	4/25/12	57,000			57,000			57,000	
Purchase of Replacement Task Chairs & Other Furniture for the Office of Temporary Assistance	272	4/25/12	40,000			40,000	39,841		159	

Sheet 35e

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2011		Authorized	Expended	Canceled	Balance, December 31, 2012	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Purchase of Equipment for the Morris County Mosquito Commission	273	4/25/12	\$ 55,000	\$	\$	\$ 55,000	\$ 51,800	\$	\$ 3,200	\$
Window Replacement at Various Buildings Throughout the County	274	5/9/12	200,000			200,000			10,000	190,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	5/9/12	100,000			100,000	13,403			86,597
For the Purchase of Vehicles Needed for the Department of Public Works	276	5/9/12	645,000			645,000	14,388		316,612	314,000
For the Purchase of Carpet & Window Fixtures at Various Buildings Throughout the County	277	5/9/12	125,000			125,000	31,260			93,740
Purchase of Replacement Vehicles for the Sheriff's K-9 Unit	278	5/9/12	125,000			125,000	10,882		114,118	
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	5/9/12	100,000			100,000	12,313		87,687	
Office Furniture Replacement, Filing & Storage for the Morris County Prosecutor's Offices	281	5/23/12	195,000			195,000	110,085		84,915	
Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	282	5/23/12	50,000			50,000	3,809			46,191
HVAC Improvements for Various Systems for the County College of Morris	283	5/23/12	1,650,000			1,650,000	300		828,700	821,000
Elevator Replacement for Various County Buildings	284	5/23/12	60,000			60,000	45,132			14,868
Upgrade HVAC Building Automation Systems at Various Locations in the County	285	5/23/12	50,000			50,000	10,113			39,887
For Project Management Services for the VOIP Project Throughout Morris County	286	5/23/12	60,000			60,000		60,000		
Replacement & Expansion of the County's Access Control CCTV Systems	287	5/23/12	40,000			40,000	4,550			35,450
Various Capital Projects for the Morris County School of Technology	288	5/23/12	1,963,892			1,963,892	1,465,418			498,474
Replacement of Various Motors, Fans & Pumps at Various Locations	289	6/13/12	50,000			50,000			50,000	
Plumbing Fixture Replacements at Various County Buildings	290	6/13/12	50,000			50,000			50,000	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000			500,000	2,232		21,768	476,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	292	6/13/12	100,000			100,000			5,000	95,000
Vehicle Replacement & Radio Upgrade for the Nutrition Program of the Dept. of Human Services	293	6/27/12	76,000			76,000			76,000	
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	294	6/27/12	125,000			125,000			6,000	119,000
For Various Capital Projects at the County College of Morris for FY 2013	295	9/12/12	1,500,000			1,500,000	300			1,499,700
Refunding Bond Ordinance, refunding bonds of 2003, 2003 Refunding, 2004 and 2006	296	9/24/12	31,800,000			31,800,000	29,395,000	2,405,000		
Various County Building Improvements & Replacements	297	10/10/12	185,000			185,000			185,000	
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	400,000			400,000			400,000	

<u>\$ 37,644,985</u>	<u>\$ 70,875,711</u>	<u>\$ 53,746,022</u>	<u>\$ 72,812,983</u>	<u>\$ 6,285,323</u>	<u>\$ 39,228,072</u>	<u>\$ 43,940,360</u>
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Ref.	C	C	C-2,C-3	C	C,C-6
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Capital Fund Balance	Ref.			
Capital Improvement Fund	C-1	\$ 718,000	\$ 135,000	
Deferred Charges to Future Taxation - Unfunded	C-8	1,125,022	41,147	
Federal/State Grants Receivable	C-6,C-18	51,503,000	2,777,289	
Reserve for Radio System	C-17	400,000	3,331,887	
		<u>\$ 53,746,022</u>	<u>\$ 6,285,323</u>	

Sheet 35f

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2011		Authorized	Expended	Balance, December 31, 2012	
	No.	Date	Appro- priation	Funded	Unfunded			Funded	Unfunded
Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses	199	4/27/05	\$ 1,375,000	\$ 23,647	\$	\$	\$ 19,090	\$ 4,557	\$
Improvements to Park Commission Facilities	201	1/25/06	1,555,000	16,677			16,677		
Improvements & Renovations of MC Park Commission Facilities	204	5/9/07	1,400,000	184,899			154,033	30,866	
Improvements of MC Park Commission Facilities	206	4/23/08	1,700,000	219,709			207,816	11,893	
Purchase of Vehicles & Equipment Necessary for Park Police Operations	208	4/22/09	75,000	30,522			30,522		
Improvements of MC Park Commission Facilities	209	5/27/09	1,400,000	1,144,756			890,312	254,444	
Acq of Vehicles & Equip by MC Park Commission for Various Departments	210	2/24/10	669,723	44,456	87,000		131,456		
Improvement of MC Park Commission Lands	211	5/26/10	1,800,000	126,916	1,612,000		1,195,199	543,717	
Acq of Equip Necessary for Park Police Operations in Order to Participate in the County Dept of Law & Public Safety Computer Aided Dispatch/Automated Records Mgmt Sys	212	11/22/10	53,900	1,128			1,128		
Acq of Vehicles & Equip by Morris County Park Commission	213	3/23/11	710,000		137,334		137,334		
Acq of Vehicles & Equip by Morris County Park Commission	214	4/11/12	970,000			970,000	504,686	142,314	323,000
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	6/13/12	1,300,000			1,300,000	174,998	287,002	838,000
				<u>\$ 1,792,710</u>	<u>\$ 1,836,334</u>	<u>\$ 2,270,000</u>	<u>\$ 3,463,251</u>	<u>\$ 1,274,793</u>	<u>\$ 1,161,000</u>
Ref.				C	C		C-2,C-4	C	C,C-7
				Ref.					
Capital Improvement Fund				C-8		\$ 109,000			
Deferred Charges to Future Taxation - Unfunded				C-7,C-19		2,161,000			
						<u>\$ 2,270,000</u>			

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2012	80031-01	XXXXXXXX	2,979,347.90
Received from 2012 Budget Appropriation *	80031-02	XXXXXXXX	1,350,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	41,147.30
Funded by Ordinance Amendment		122,577.44	
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
Appropriated to Finance Improvement Authorizations	80031-04	1,125,022.00	XXXXXXXX
Transfer to Park Capital		109,000.00	XXXXXXXX
Balance December 31, 2012	80031-05	3,013,895.76	XXXXXXXX
		4,370,495.20	4,370,495.20

\* The full amount of the 2012 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, 2012	80031-01	XXXXXXXX	-
Received from 2012 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, 2012	80031-05		XXXXXXXX
		-	-

\* The full amount of the 2012 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, 2012	80030-01	XXXXXXXXXX	
Received from 2012 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2012 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2012	80030-05		XXXXXXXXXX
		-	-

\* The full amount of the 2012 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2012**  
**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 2012 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 2012  
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 2012 OR PRIOR YEARS
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	1,375,000.00	1,375,000.00			
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	3,500,000.00	3,333,000.00	167,000.00		167,000.00
Roof Replacement Including but not Limited to the Courthouse, SEU Building, and other County Locations	265	300,000.00	285,000.00	15,000.00		15,000.00
Courthouse Asbestos Abatement Project	266	850,000.00	809,000.00	41,000.00		41,000.00
Computer Equipment Purchase for Information Technology, Including but not Limited to the Purchase of New & Replacement IT Systems, Hardware, Software, Network Hardware, Services, etc.	267	1,337,130.00	1,273,000.00	64,130.00		64,130.00
Various Health & Life Safety Upgrades at Morris View Healthcare Center Including but not Limited to Elevator Upgrades, Automatic Sliding Doors, Cooling Tower Replacement, Nurse Call Bell System, & Replacement of Air Handler	268	585,000.00	557,000.00	28,000.00		28,000.00
Bridge Design & Construction at Various County Locations	269	4,275,000.00	4,071,000.00	204,000.00		204,000.00
Roadway Design & Construction Projects	270	1,222,000.00	1,163,000.00	59,000.00		59,000.00
Purchase of Equipment, Including but not Limited to, the Upgrade of the Control Room at the Morris County Juvenile Detention Center	271	57,000.00		(1) 57,000.00		57,000.00
Purchase of Replacement Task Chairs and Other Furniture Needed to Address Safety Concerns at the Morris County Office of Temporary Assistance	272	40,000.00		(1) 40,000.00		40,000.00
Purchase of Equipment Including but not Limited to a Wheel Loader, for the Morris County Mosquito Commission	273	55,000.00		(1) 55,000.00		55,000.00
Window Replacement at Various Buildings Throughout the County	274	200,000.00	190,000.00	10,000.00		10,000.00
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	100,000.00	95,000.00	5,000.00		5,000.00
For the Purchase of Vehicles Needed for but not Limited to Roads & Bridges, Motor Service Center, & Shade Tree Divisions of the Department of Public Works	276	645,000.00	614,000.00	31,000.00		31,000.00
For the Purchase of Carpet & Window Fixtures in Need of Replacement at Various Buildings Throughout the County	277	125,000.00	119,000.00	6,000.00		6,000.00
Purchase of Replacement Vehicles for the Sheriff's K-9 Unit	278	125,000.00		125,000.00		125,000.00
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	100,000.00		100,000.00		100,000.00
Office Furniture Replacement, Filing & Storage for the Morris County Prosecutor's Offices	281	195,000.00		(1) 195,000.00		195,000.00
Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds, Replacing Warped for Rotted Out Doors	282	50,000.00	47,000.00	3,000.00		3,000.00
HVAC Improvements for Various Systems for the County College of Morris	283	1,650,000.00	1,571,000.00	79,000.00		79,000.00
Elevator Replacement, for Various County Buildings Including but not Limited to 30 Schuyler Place and the Bank Street Garage	284	60,000.00	57,000.00	3,000.00		3,000.00
Upgrade HVAC Building Automation Systems at Various Locations in the County Under the Jurisdiction of Buildings & Grounds in Order to Improve Energy Efficiency & Performance	285	50,000.00	47,000.00	3,000.00		3,000.00
For Project Management Services for the VOIP Project Throughout Morris County, Overseeing the Conversion of the County Phone System	286	60,000.00		(1) 60,000.00		60,000.00
Replacement & Expansion of the County's Access Control CCTV Systems, Including but not Limited to 30 Schuyler Place and Other Locations Under the Jurisdiction of Buildings & Grounds to Ensure Safety & Security	287	40,000.00	38,000.00	2,000.00		2,000.00
Various Capital Projects for the Morris County School of Technology, Including but not Limited to Roof Replacement and Resurfacing, Repaving, Ventilation Upgrades and Fire Panel & Security Upgrades	288	1,963,892.00	1,869,000.00	94,892.00		94,892.00
Replacement of Various Motors, Fans & Pumps at Various Locations Under the Jurisdiction of Public Works/Buildings & Grounds	289	50,000.00		50,000.00		50,000.00
Plumbing Fixture Replacements at Various County Buildings as per Public Works/Buildings & Grounds	290	50,000.00		(1) 50,000.00		50,000.00
Various County Roadway Drainage Projects as per Public Works/Engineering	291	500,000.00	476,000.00	24,000.00		24,000.00
Restoration of Masonry and Brick Facades & Replacement of Concrete Sidewalks & Curbs at Various Locations Under the Jurisdiction of Public Works/Buildings & Grounds	292	100,000.00	95,000.00	5,000.00		5,000.00
Vehicle Replacement & Radio Upgrade for the Nutrition Program in the Aging, Disabilities & Veterans Division of the Department of Human Services	293	76,000.00		(1) 76,000.00		76,000.00
Replacement of Lighting Fixtures, Drop Ceilings, Common Area Furniture, Wood Structures (Trim, Porches, Facades, Columns), Fencing & Gates at Various Locations Throughout the County Under the Purview of the Department of Public Works/Buildings & Grounds	294	125,000.00	119,000.00	6,000.00		6,000.00
For Various Capital Projects at the County College of Morris for FY 2013 Pursuant to Chapter 12 of the Laws of 1971	295	1,500,000.00	1,500,000.00			
Refunding Bond Ordinance, refunding bonds of 2003, 2003 Refunding, 2004 and 2006	296	31,800,000.00	31,800,000.00			
Various County Building Improvements & Replacements, Including but not Limited to, the Replacement of the Chiller Plant in the County Administration & Records Building and the Replacement of the Heating System for the Motor Service Center	297	185,000.00		(1) 185,000.00		185,000.00
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	400,000.00		(3) 400,000.00		400,000.00
		<u>53,746,022.00</u>	<u>51,503,000.00</u>	<u>2,243,022.00</u>	<u>-</u>	<u>2,243,022.00</u>
	Less:	General Capital Fund Balance (1)		(718,000.00)		(718,000.00)
	Less:	Reserve for County-Wide Radio System (3)		(400,000.00)		(400,000.00)
				(2) <u>1,125,022.00</u>	<u>-</u>	<u>1,125,022.00</u>
PARK CAPITAL						
PURPOSE						
Park Commission Vehicles & Equipment, Including but not Limited to SUV's, In Car Cameras, Dump Trucks, Tractors, Mowers, Utility Vehicles, Computer Equipment, etc	214	970,000.00	923,000.00	47,000.00		47,000.00
Various Capital Projects Under the Jurisdiction of the Morris County Park Commission, Including but not Limited to Paving at Various Park System Sites for Public Safety, Golf Course Improvements and Renovations at the Sunrise Lake Boathouse at Lewis Morri	215	<u>1,300,000.00</u>	<u>1,238,000.00</u>	<u>62,000.00</u>		<u>62,000.00</u>
		<u>2,270,000.00</u>	<u>2,161,000.00</u>	<u>109,000.00</u>	<u>-</u>	<u>109,000.00</u>
	Less:	Park Capital Fund Balance (1)		-		-
				(2) <u>109,000.00</u>	<u>-</u>	<u>109,000.00</u>
		Capital Improvement Fund (2)		(2) <u>1,234,022.00</u>		
GRAND TOTAL		<u>56,016,022.00</u>	<u>53,664,000.00</u>	<u>2,352,022.00</u>	<u>-</u>	<u>2,352,022.00</u>

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	3,955,167.47
Premium on Sale of Bonds and Notes		XXXXXXXXXX	3,242.70
Funded Improvement Authorizations Canceled		XXXXXXXXXX	135,000.00
Reimbursement of Funds and Other Miscellaneous Items			48,677.50
MUA Loan Repayment - General Capital			154,717.16
Appropriated to Finance Improvement Authorizations	80029-02	718,000.00	XXXXXXXXXX
Balance December 31, 2012	80029-04	3,578,804.83	XXXXXXXXXX
		4,296,804.83	4,296,804.83

### 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, 2012	\$	-
2.	Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)	\$	-
3.	Amount of Bonds Issued Under Item 1 Maturing in 2013	\$	-
4.	Amount of Interest on Bonds with a Covenant - 2013 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 2012 appropriation column.

**PARK CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2012**

		Debit	Credit
Balance January 1, 2012	80029-01		350,559.37
Premium on Sale of Bonds and Notes		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03	100,000.00	XXXXXXXXXX
Balance December 31, 2012	80029-04	250,559.37	XXXXXXXXXX
		350,559.37	350,559.37

**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, 2012	\$ -
2.	Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)	\$ -
3.	Amount of Bonds Issued Under Item 1 Maturing in 2013	\$ -
4.	Amount of Interest on Bonds with a Covenant - 2013 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 2012 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 2012 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 2012?  
Answer YES or NO \_\_\_\_\_
  2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2012?  
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 2013 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 2011 \$ \_\_\_\_\_
  2. 4% of 2011 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  3. Cash Deficit 2012 \$ \_\_\_\_\_
  4. 4% of 2012 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2011</u>	<u>2012</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 2012, 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"**

**(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, 2012**

[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, 2011		RECEIPTS										Disbursements		Balance Dec. 31, 2012	
			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

Sheet 43  
NOT APPLICABLE

# SCHEDULE OF WATER UTILITY BUDGET - 2012

## 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 2012 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 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			
2011 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 2012 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Balance of "Results of 2012 Operation"			
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)			

### SECTION 2:

The following Item of "2011 Appropriation Reserves Canceled in 2012" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2011 for an Anticipated Deficit in the Water Utility for 2011:

2011 Appropriation Reserves Canceled in 2012			
Less: Anticipated Deficit in 2011 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 2012 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX

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

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2012	XXXXXX	XX		
Excess in Results of 2012 Operations	XXXXXX	XX		
Amount Appropriated in 2012 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2012			XXXXXX	XX

ANALYSIS OF BALANCE DECEMBER 31, 2012  
(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 2013 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, 2011 \$ \_\_\_\_\_

Increased by:

Water Rents Levied \$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Overpayments applied \$ \_\_\_\_\_

Transfer to Water Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2012 \$ \_\_\_\_\_

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## SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2011 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2012 \$ \_\_\_\_\_

# 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, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
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 Year 2013
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2013 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debit		Credit		2013 Debt Service
Outstanding January 1, 2012	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2012			XXXXXXX	XX	
2013 Bond Maturities - Assessment Bonds					\$
2013 Interest on Bonds *		\$			
WATER UTILITY CAPITAL BONDS					
Outstanding January 1, 2012	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2012			XXXXXXX	XX	
2013 Bond Maturities - Capital Bonds					\$
2013 Interest on Bonds *		\$			

INTEREST ON BONDS - WATER UTILITY BUDGET

2012 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2013	\$	
Required Appropriation 2013	\$	

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity		Amount Issued		Date of Issue	Interest Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2013 DEBT SERVICE FOR LOANS

WATER UTILITY \_\_\_\_\_ LOAN

	Debit		Credit		2013 Debt Service
Outstanding January 1, 2012	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2012			XXXXXXX	XX	
2013 Loan Maturities				\$	
2013 Interest on Loans *		\$			
WATER UTILITY _____ LOAN					
Outstanding January 1, 2012	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2012			XXXXXXX	XX	
2013 Loan Maturities				\$	
2013 Interest on Loans *		\$			

INTEREST ON LOANS - WATER UTILITY BUDGET

2012 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2013	\$	
Required Appropriation 2013	\$	

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 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, 2012		Date of Maturity		Rate of Interest		2013 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

NOT APPLICABLE  
Sheet 50

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 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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	
2012 Interest on Notes	\$
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2013	\$
Required Appropriation - 2013	\$

(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, 2012		Date of Maturity		Rate of Interest		2013 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, 2010 or prior must be appropriated in full in the 2013 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".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2012		2013 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

Sheet 51a  
NOT APPLICABLE

(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, 2012	XXXXXXX	XX		
Received from 2012 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
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2012			XXXXXXX	XX

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2012	XXXXXXX	XX		
Received from 2012 Budget Appropriation *	XXXXXXX	XX		
Received from 2012 Emergency Appropriation *	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2012			XXXXXXX	XX

\*The full amount of the 2012 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 2012 or Prior Years	
Total								

## WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**YEAR 2012**

	Debit		Credit	
Balance January 1, 2012	XXXXXXX	XX		
Premium on Sale of Bonds	XXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
Appropriated to 2012 Budget Revenue			XXXXXXX	XX
Balance December 31, 2012			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, 2012

## OPERATING AND CAPITAL SECTIONS

(Separately Stated)

**Cash Liabilities Must Be Subtotaled 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, 2012**

[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, 2011		RECEIPTS										Disbursements		Balance Dec. 31, 2012	
			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 - 2012

## 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 2012 OPERATION

## UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 \_\_\_\_\_ 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:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2011 Appropriation Reserves Canceled * (Excess Revenue Realized)			
<b>Total Revenue Realized</b>			
Expenditures:	XXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
<b>Total Expenditures</b>			
Less: Deferred Charges Included In Above "Total Expenditures"			
<b>Total Expenditures - As Adjusted</b>			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2012 Operation" ("Excess in Operations" - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2012 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			

### SECTION 2:

The following Item of "2011 Appropriation Reserves Canceled in 2012" Is Due to the Current Fund TO THE  
 EXTENT OF the amount Received and Due from the General Budget of 2011 for an Anticipated Deficit in the  
 \_\_\_\_\_ Utility for 2011:

2011 Appropriation Reserves Canceled in 2012			
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
<b>* Excess (Revenue Realized)</b>			

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

## UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2011 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				

\* See restriction in amount on Sheet 59, SECTION 2

### OPERATING SURPLUS -

## UTILITY

	Debit		Credit	
Balance January 1, 2012	XXXXXXX	XX		
Excess in Results of 2012 Operations	XXXXXXX	XX		
Amount Appropriated in 2012 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2012			XXXXXXX	XX

**ANALYSIS OF BALANCE DECEMBER 31, 2012**  
**(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 2013 BUDGET			

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 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, 2011

\$

Increased by:

Rents Levied

\$

Decreased by:

Collections

\$

Overpayments applied

\$

Transfer to

Liens

\$

Other

\$

\$

Balance December 31, 2012

\$

SCHEDULE OF

LIENS

Balance December 31, 2011

\$

Increased by:

Transfers from Accounts Receivable

\$

Penalties and Costs

\$

Other

\$

\$

Decreased by:

Collections

\$

Other

\$

\$

Balance December 31, 2012

\$

# 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>	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
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 Year 2013
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR BONDS

## UTILITY ASSESSMENT BONDS

	Debit		Credit		2013 Debt Service
Outstanding January 1, 2012	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2012			XXXXXX	XX	
2013 Bond Maturities - Assessment Bonds					\$
2013 Interest on Bonds *					\$
<b>UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2012	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2012			XXXXXX	XX	
2013 Bond Maturities - Capital Bonds					\$
2013 Interest on Bonds *					\$

### INTEREST ON BONDS -                      UTILITY BUDGET

2012 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2013	\$	
Required Appropriation 2013	\$	

### LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity		Amount Issued		Date of Issue	Interest Rate

# **SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR LOANS** **UTILITY LOAN**

	Debit		Credit		2013 Debt Service
Outstanding January 1, 2012	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2012			XXXXXXX	XX	
2013 Loan Maturities					\$
2013 Interest on Loans *					\$
<b>UTILITY LOAN</b>					
Outstanding January 1, 2012	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2012			XXXXXXX	XX	
2013 Loan Maturities					\$
2013 Interest on Loans *					\$

## **INTEREST ON LOANS -                      UTILITY BUDGET**

2012 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2013	\$	
Required Appropriation 2013	\$	

## **LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 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, 2012		Date of Maturity		Rate of Interest		2013 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 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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	
2012 Interest on Notes		\$	
Less: Interest Accrued to 12/31/2012 Trial Balance)		\$	
Subtotal		\$	
Add: Interest to be Accrued as of 12/31/2013		\$	
Required Appropriation - 2013		\$	

(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, 2012		Date of Maturity		Rate of Interest		2013 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, 2010 or prior must be appropriated in full in the 2013 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".

Sheet 65  
NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2012		2013 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

80051-0180051-02

Sheet 65a  
NOT APPLICABLE

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

[illegible]

Total	70000-
-------	--------

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, 2012	XXXXXX	XX		
Received from 2012 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, 2012			XXXXXX	XX

# UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2012	XXXXXX	XX		
Received from 2012 Budget Appropriation *	XXXXXX	XX		
Received from 2012 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2012			XXXXXX	XX

\*The full amount of the 2012 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**[illegible]

**UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

**YEAR 2012**

	Debit		Credit	
Balance January 1, 2012	XXXXXXX	XX		
Premium on Sale of Bonds	XXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
Appropriated to 2012 Budget Revenue			XXXXXXX	XX
Balance December 31, 2012			XXXXXXX	XX