



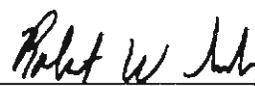
# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ Township \_\_\_\_\_ of \_\_\_\_\_ Montgomery \_\_\_\_\_, as of December 31, 2012 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2012 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, 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)

SUPLEE, CLOONEY & COMPANY

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, N.J. 07090

(Address)

(908) 789 - 9300

(Phone Number)

(908) 789 - 8535

(Fax Number)

Certified by me:

This 15th day of March 2013.

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

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The undersigned *certifies* that the Municipality has complied 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  
GROUP # 2 INELIGIBLE**

*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 fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The municipality did not conduct a tax lien 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 "CAP" waiver per N.J.S.A. 40A: 4-45.ee.
10. The Municipality has not applied for Transition Aid for 2013.

The undersigned certifies th 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: \_\_\_\_\_

22-6001978  
 Fed I.D. #  
Montgomery  
 Municipality  
Somerset  
 County

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

Fiscal Year Ending: December 31, 2012

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>143,047.48</u>	\$ <u>131,402.97</u>	\$ _____

Type of audit required by OMB A-133 and OMB 04-04:

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With  
Government Auditing Standards (Yellow Book)
- None

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 \$500,000.00 beginning with Fiscal Year ending after 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

\_\_\_\_\_  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

NOT APPLICABLE

**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 \_\_\_\_\_ 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: \_\_\_\_\_

(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**

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 requirements of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

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

**Montgomery Township**

\_\_\_\_\_  
MUNICIPALITY

**Somerset**

\_\_\_\_\_  
COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Cash	\$9,609,369.45	
Change Fund	675.00	
	\$9,610,044.45	
State of New Jersey - Senior Citizens and Veterans		\$12,915.67
Taxes Receivable:	739,141.46	
Current Year	\$728,697.49	
Prior Year	10,443.97	
Tax Title Liens	253,064.75	
Foreclosed Property	115,210.00	
Interfunds:		
Grant Fund		783,232.26
Animal Control Trust Fund		4,831.93
Assessment Trust Fund	99,984.40	
Trust Other Fund		27,892.24
General Capital Fund	8,483.87	
Sewer Utility Operating Fund	202,129.61	
Deferred Charges:		
Emergency Authorizations	90,550.00	
Appropriation Reserves		2,104,020.09
Encumbrances Payable		767,252.80
Tax Overpayments		263,122.46
Prepaid Taxes		588,583.96
Reserve for:		
Miscellaneous Deposits		836,761.12
Sale of Municipal Assets		93,742.81
Regional School Taxes Payable		0.43
		5,482,355.77 C
Reserve for Receivables		1,418,014.09
Fund Balance		4,218,238.68
	\$11,118,608.54	\$11,118,608.54

(Do not crowd - add additional sheets)











# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2011:.....	(1)	\$	2,963.00
			<u>25%</u>
	(2)	\$	740.75
Municipal Public Defender Trust Cash Balance December 31, 2012:.....	(3)	\$	<u>3,051.30</u>

Note: If the 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 service 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) =..... \$ N/A

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>	Amount December 31, 2011 per Audit Report	<u>Receipts</u>	<u>Expended</u>	Balance as at December 31, <u>2012</u>
1. <u>Unemployment Compensation Trust</u>	\$ 35,719.56	\$ 56,107.40	\$ 64,777.84	\$ 27,049.12
2. <u>Recycling</u>	4,717.00	8,041.77		12,758.77
3. <u>Tax Title Lien Premiums</u>	247,247.99	365,400.00	241,900.00	370,747.99
4. <u>Police Special Duty</u>	35,899.43	898,436.25	867,388.75	66,946.93
5. <u>Arboretum Fund</u>		125.00		125.00
6. <u>Municipal Alliance Program</u>	8,052.29	100.00		8,152.29
7. <u>Affordable Housing Fund</u>	1,555,646.99	321,118.85	1,374,717.74	502,048.10
8. <u>Recreation Trip Account</u>	179,804.64	366,363.20	266,664.27	279,503.57
9. <u>POAA</u>	489.50	56.00		545.50
10. <u>DARE</u>	200.00			200.00
11. <u>Crime Victim Rewards Fund</u>	3,341.12			3,341.12
12. <u>Police Forfeiture Funds</u>	6,914.66	7.65		6,922.31
13. <u>Miscellaneous</u>	50,962.83	3,075.00	923.75	53,114.08
14. <u>Patriot Media</u>	26,202.75			26,202.75
15. <u>Food Pantry</u>	24,428.20	7,963.04	3,018.45	29,372.79
16. <u>Earth Day</u>	1,351.20	1,485.00	1,592.50	1,243.70
17. <u>Donations</u>	29,151.73	40,319.29	39,970.75	29,500.27
18. <u>Canal Link (Waterline)</u>	5,592.00			5,592.00
19. <u>Barn Preservation</u>	82,050.00			82,050.00
20. <u>Marriage Licenses - Due State</u>	(175.00)	1,325.00	1,400.00	(250.00)
21. <u>DCA Fees - Due State</u>	12,208.17	35,716.00	34,315.00	13,609.17
22. <u>Sewer Debt Service</u>	616,486.09	2,715,312.11	121,545.00	3,210,253.20
23. <u>Payroll/Payroll Agency</u>	101,260.23	11,089,039.91	11,190,300.14	
24. <u>Escrow:</u>				
25. <u>Maintenance and Performance</u>	1,420,259.97	848,760.14	507,846.63	1,761,173.48
26. <u>Planning</u>	352,274.53	275,284.39	234,601.38	392,957.54
27. <u>Inspection</u>	545,018.03	183,704.42	62,984.15	665,738.30
28. <u>Waterline</u>	306,929.14	284.35		307,213.49
29. <u>Water/Fire</u>	7,552.07	4,231.43	66.44	11,717.06
30. <u>Public Defender</u>	1,012.00	3,558.50	1,519.20	3,051.30
31. <u>Demolition Escrow</u>	2,072.54	1,179.55	580.00	2,672.09
32. <u>Fire Penalty</u>		1,000.00		1,000.00
33. <u>Open Space Trust Fund</u>	3,571,833.45	1,682,023.19	1,816,577.71	3,437,278.93
34. _____				
35. _____				
36. _____				
37. _____				
38. _____				
39. _____				
40. _____				
41. _____				
42. _____				
43. _____				
44. _____				
45. _____				
46. _____				
<b>Totals:</b>	<b>\$ 9,234,503.11</b>	<b>\$ 18,910,017.44</b>	<b>\$ 16,832,689.70</b>	<b>\$ 11,311,830.85</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget	Interest				
Assessment Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Due Current Fund	\$99,815.44			\$168.96				\$99,984.40
Due Trust Other Fund	(4,773.03)							(4,773.03)
Other Liabilities								
Trust Surplus	63,088.22							63,088.22
*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Totals	\$158,130.63			\$168.96				\$158,299.59

Sheet 7

\*Show as red figure

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

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$2,392,737.59	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$2,392,737.59
CASH	16,196,385.15	
DEFERRED CHARGES TO FUTURE TAXATION - FUNDED	29,629,124.92	
DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED	2,392,737.59	
ACCOUNTS RECEIVABLE	665,400.37	
DUE CURRENT FUND		8,483.87
DUE TRUST OTHER FUND	805,088.81	
DUE SEWER UTILITY CAPITAL FUND		7,145,619.30
CONTRACTS PAYABLE		294,544.26
GREEN ACRES LOANS PAYABLE		2,039,124.92
SERIAL BONDS		27,590,000.00
CAPITAL IMPROVEMENT FUND		110,092.99
RESERVE FOR VARIOUS DEPOSITS		1,501,025.45
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		7,995,382.31
UNFUNDED		300,358.05
FUND BALANCE		2,704,105.69
	<b>\$52,081,474.43</b>	<b>\$52,081,474.43</b>
ANALYSIS OF ESTIMATED PROCEEDS:		
DEFERRED CHARGES UNFUNDED	\$2,392,737.59	
LESS: BOND ANTICIPATION NOTES	0.00	
	<b>\$2,392,737.59</b>	
ADD: CASH ON HAND		
	<b>\$2,392,737.59</b>	

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2012 (cont'd.)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Bank of America:	
Current Checking - 3681	\$335,251.69
Current Savings - 0297	335,272.22
Tax Collection - 9423	8,270,331.23
Tax Lien Redemption - 4052	82,738.97
Payroll Agency #1 - 9822	18,101.56
Capital - 417300	194,322.69
Assessment - 2618	158,299.59
Animal Control - 3789	50,542.06
General Escrow - 1922	401,968.98
Housing Trust - COAH -2140	207,450.34
Landscape Escrow - 1212	706,901.24
Law enforcement Trust - 0254	9,578.66
Maintenance & Performance Escrow - 1220	1,875,544.41
Sewer Capacity Trust - 0270	2,584,564.53
Open Space Trust - 2335	3,436,407.84
Recreation Dedicated - 5820	293,568.44
Trust Checking - 3762	2,419,922.05
Unemployment - 3711	29,354.89
Waterline Escrow - 3324	266,284.45
Capital Account - 3770	12,225,123.13
Capital Off-Site Contribution - 1242	435,539.99
CCRC Debt Account - 3098	731,197.42
Green Trust - 5714	2,521,114.04
Payroll - 9814	3,710.56
Public Assistance #1 - 3649	2,211.10
Public Assistance #1 - 3665	1,395.65
Sewer Capital Improvement - 5293	9,014,434.81
Cherry Valley Sewer - 0507	275,422.78
Sewer Account - 4561	3,636,611.00
Sewer Service Trust - 3738	327,192.38

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**

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Unappropriated Applied	Canceled		Balance Dec. 31, 2012
Environmental Services Grant	\$6,118.59						\$6,118.59
Smart Future Plan	45,400.00						45,400.00
Municipal Alliance Drug Program	8,947.52	15,313.00	13,750.27				10,510.25
2005 Bikeway	100,000.00						100,000.00
Community Development Block Grant	7,790.90						7,790.90
Somerset County Youth Recreation	977.00						977.00
Public Health Mini Collaborative	1,500.00						1,500.00
Planning Assistance Grant	40,000.00						40,000.00
Pandemic Flu Preparedness Plan	5,971.00						5,971.00
Flood Mitigation Grant	7,838.00						7,838.00
Click it or Ticket it		3,850.00	3,850.00				
Driving with Hand Held Cell Phone Enforcement		10,000.00	10,000.00				
Storm Water Regulation	15,036.00						15,036.00
Environmental Services Grant	2,440.00						2,440.00

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

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Unappropriated Applied	Canceled		Balance Dec. 31, 2012
Campbell Farm Pathway	\$2,032.26						\$2,032.26
Child Safety Grant		\$4,000.00	\$4,000.00				
Historic Preservation Trust Fund	35,750.00		9,300.00				26,450.00
Safe Corridors Grant	19,024.92	19,009.98					38,034.90
School Link Pathway	60,000.00						60,000.00
NPDC Smalley Theatre	9,300.00						9,300.00
NJ DOT ISTEPA Pathways Master Plan Grant	667,249.47						667,249.47
Somerset County Youth Services		5,000.00	5,000.00				
Drunk Driving Enforcement Fund		4,849.35	4,849.35				
NJ Forest Services Grant	7,000.00						7,000.00
Clean Communities Grant		44,302.59	44,302.59				



**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Expended	Encumbrance Canceled	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
Municipal Alliance Drug Program	\$3,587.74	\$15,313.00		\$15,289.55			\$3,611.19
2005 Bikeway	100,000.00						100,000.00
9-1-1 Grant	383.25						383.25
A T & T Family Development	988.50						988.50
Child Passenger Safety Grant			\$4,000.00	4,000.00			
Clean Communities Program	104,232.16		44,302.59	34,094.82			114,439.93
Click it or Ticket it Grant			3,850.00	3,850.00			
Community Development Block Grant	6,953.22						6,953.22
Cross Acceptance	1,100.00						1,100.00
Driving with Hand Held Cell Phone Enforcement			10,000.00	10,000.00			
Drunk Driving Enforcement Fund	4,639.99		4,849.35	3,588.04			5,901.30
Environmental Protection Grants	10,243.35	3,750.00		3,750.00			10,243.35
Health Grant - Somerset County	10,160.55			10,160.55			
Historic Preservation Grant - Maplewood	26,800.00						26,800.00
NJ DOT 2006	120,000.00						120,000.00
NJ DOT Ludlow	99,447.31				5,625.00		105,072.31

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (cont.)**

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Expended	Encumbrance Canceled	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
Planning Assistance Grant	60,000.00						\$60,000.00
Recycling Tonnage Grant			\$24,788.82	24,788.82			
Safe Corridors Grant			19,009.98	18,671.92			338.06
School Link Pathway	4,000.00						4,000.00
SLAHEOP Grant	230.92						230.92
Smart Future Plan	42,125.89						42,125.89
Somerset Co. Cross Acceptance Grant	2,000.00						2,000.00
Somerset Co. Planning Grant	10,612.45						10,612.45
Somerset Co. Recreation Grant	62,166.00						62,166.00
Somerset Co. Youth Services	7,150.00		5,000.00	6,025.35			6,124.65
Somerset Co. Youth Services New Initiative	5,559.49						5,559.49
State Park Trails	9,845.26						9,845.26
Stormwater Regulation	7,936.00						7,936.00

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (cont.)**

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations			Expended	Encumbrance Canceled	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Grant	\$160.64							\$160.64
Body Armor Grant	8,967.15	3,056.22	3,126.97		\$3,056.22		3,056.22	9,037.90
Canal Link	160,000.00							160,000.00
Mass Prophylaxis Equipment Grant	11,737.60							11,737.60
NAACHO ACCR Prep	6,387.72							6,387.72
NJ DOT Cherry Valley	215,000.00							215,000.00
NJ DOT ISTEPA Pathways Master Plan Grant	655,186.03							655,186.03
Open Space Partnership			34,600.00					34,600.00
NJ Health Officers Associations	1,244.85							1,244.85
Millston Valley Bypass - NJDOT			76,320.00					76,320.00
Public Health Mini Collaborative	1,500.00							1,500.00
Share Grant	20,000.00							20,000.00
State Health Services	178.35					247.30		425.65
TDR Grant	20,000.00							20,000.00
Yard waste Study	8,000.00							8,000.00
<b>Totals</b>	<b>\$1,808,524.42</b>	<b>\$22,119.22</b>	<b>\$229,847.71</b>		<b>\$137,275.27</b>	<b>\$5,872.30</b>	<b>\$3,056.22</b>	<b>\$1,926,032.16</b>



## LOCAL DISTRICT SCHOOL TAX \*

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxx	xxxxxxx
School Tax Payable # 85001-00	xxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	xxxxxxx	
Levy School Year July 1, 2012 - June 30, 2013	xxxxxxx	
Levy Calendar Year 2012	xxxxxxx	
Paid		xxxxxxx
Balance December 31, 2012	xxxxxxx	xxxxxxx
School Tax Payable # 85003-00		xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00		xxxxxxx

\* Not including Type I 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	xxxxxxx	\$3,571,833.45
2012 Levy 81105-00	xxxxxxx	1,487,977.77
Interest Earned	xxxxxxx	4,045.42
Miscellaneous Receipts		190,000.00
Expended	\$1,816,577.71	xxxxxxx
		xxxxxxx
Balance December 31, 2012 85046-00	3,437,278.93	xxxxxxx
	\$5,253,856.64	\$5,253,856.64

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85031-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00	xxxxxxxxxx	\$34,832,940.01
Levy School Year July 1, 2012 - June 30, 2013	xxxxxxxxxx	
Levy Calendar Year 2012	xxxxxxxxxx	70,885,752.86
Paid	\$70,275,816.01	xxxxxxxxxx
Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # (Prepaid) 85033-00	0.43	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85034-00	35,442,876.43	xxxxxxxxxx
# Must include unpaid requisitions.	\$105,718,692.87	\$105,718,692.87

## REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

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

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2012		xxxxxxxxx	xxxxxxxxx
County Taxes	80003-01	xxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxx	
2012 Levy		xxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxx	\$13,251,887.45
County Library	80003-04	xxxxxxxxx	1,925,626.37
County Health		xxxxxxxxx	
County Open Space Preservation		xxxxxxxxx	1,356,787.44
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxx	47,533.80
Paid		\$16,581,835.06	xxxxxxxxx
Balance December 31, 2012		xxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxxx
		\$16,581,835.06	\$16,581,835.06

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2012	80003-06	xxxxxxxxx	
2011 Levy: (List Each Type of District Tax Separately - see Footnote)		xxxxxxxxx	xxxxxxxxx
Fire -	81108-00	\$1,496,050.00	xxxxxxxxx
Sewer -	81111-00		xxxxxxxxx
Water -	81112-00		xxxxxxxxx
Garbage -	81109-00		xxxxxxxxx
Municipal Open Space		\$1,487,977.77	xxxxxxxxx
		xxxxxxxxx	xxxxxxxxx
2012 Levy	80003-07	xxxxxxxxx	\$2,984,027.77
Paid	80003-08	\$2,984,027.77	xxxxxxxxx
Balance December 31, 2012	80003-09		xxxxxxxxx
Footnote: Please state the number of districts in each instance.		\$2,984,027.77	\$2,984,027.77

## STATE LIBRARY AID

### RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2012	80004-01	xxxxxxxx	
State Library Aid Received in 2012	80004-02	xxxxxxxx	
Expended	80004-09		xxxxxxxx
Balance December 31, 2012	80004-10		

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

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2012	80004-03	xxxxxxxx	
State Library Aid Received in 2012	80004-04	xxxxxxxx	
Expended	80004-11		xxxxxxxx
Balance December 31, 2012	80004-12		

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

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2012	80004-05	xxxxxxxx	
State Library Aid Received in 2012	80004-06	xxxxxxxx	
Expended	80004-13		xxxxxxxx
Balance December 31, 2012	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2012	80004-07	xxxxxxxx	
State Library Aid Received in 2012	80004-08	xxxxxxxx	
Expended	80004-15		xxxxxxxx
Balance December 31, 2012	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	\$2,500,000.00	\$2,500,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated			xxxxxxxxxx
Adopted Budget	19,040,835.10	19,117,806.77	\$76,971.67
Added by N.J. S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	229,847.71	229,847.71	
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>19,270,682.81</b>	<b>19,347,654.48</b>	<b>76,971.67</b>
Receipts from Delinquent Taxes 80104-	670,100.00	839,468.57	169,368.57
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	11,567,318.20	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>11,567,318.20</b>	<b>12,007,600.00</b>	<b>440,281.80</b>
	<b>\$34,008,101.01</b>	<b>\$34,694,723.05</b>	<b>\$686,622.04</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		xxxxxxxxxx	\$101,303,357.11
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00			xxxxxxxxxx
Regional School Tax 80119-00		\$70,885,752.86	xxxxxxxxxx
Regional High School Tax 80110-00			xxxxxxxxxx
County Taxes 80111-00		16,534,301.26	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00		47,533.80	xxxxxxxxxx
Special District Taxes 80113-00		1,496,050.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00		1,487,977.77	
Reserve for Uncollected Taxes 80114-00		xxxxxxxxxx	1,155,858.58
Deficit in Required Collection of Current Taxes (or) 80115-00		xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		12,007,600.00	xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00			xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00		xxxxxxxxxx	
* 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.		<b>\$102,459,215.69</b>	<b>\$102,459,215.69</b>



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	\$33,778,253.30
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	229,847.71
Appropriated for 2012 (Budget Statement Item 9)	80012-03	34,008,101.01
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	90,550.00
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>34,098,651.01</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>34,098,651.01</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$30,836,795.52
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,155,858.58
Reserved	80012-10	2,104,020.09
<b>Total Expenditures</b>	<b>80012-11</b>	<b>34,096,674.19</b>
Unexpended Balances Canceled (see footnote)	80012-12	\$1,976.82

**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:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

# RESULTS OF 2012 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxx	\$76,971.67
Delinquent Tax Collections	80013-02	xxxxxxxxx	169,368.57
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	\$440,281.80
Unexpended Balances of 2012 Budget Appropriations	80013-04	xxxxxxxxx	1,976.82
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	781,386.03
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
Balance Sheet Reserves Canceled		xxxxxxxxx	170,487.97
Unexpended Balances of 2011 Approp. Reserves	80013-05	xxxxxxxxx	1,655,421.29
Prior Years Interfunds Returned in 2012	80013-06	xxxxxxxxx	
		xxxxxxxxx	
		xxxxxxxxx	
		xxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance January 1, 2012	80013-07	\$34,832,940.01	xxxxxxxxx
Balance December 31, 2012	80013-08	xxxxxxxxx	35,442,876.43
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxx
			xxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxx
Interfund Advances Originating in 2012	80013-12	108,937.69	xxxxxxxxx
Refund of Prior Years Revenue		65,043.13	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,731,849.75	xxxxxxxxx
		\$38,738,770.58	\$38,738,770.58



**SURPLUS - CURRENT FUND  
YEAR 2012**

		Debit	Credit
1. Balance January 1, 2012	80014-01	xxxxxxxxx	\$2,986,388.93
2.		xxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxx	3,731,849.75
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	\$2,500,000.00	xxxxxxxxx
5. Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2012	80014-05	4,218,238.68	xxxxxxxxx
		<b>\$6,718,238.68</b>	<b>\$6,718,238.68</b>

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

Cash	80014-06		\$9,610,044.45
Investments	80014-07		
Sub-Total			9,610,044.45
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		5,482,355.77
Cash Surplus	80014-09		4,127,688.68
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	\$90,550.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		90,550.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		<b>\$4,218,238.68</b>

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.  
(I) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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 the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.



# 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

**NOT APPLICABLE**

### (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..... \_\_\_\_\_

---

---

**NOT APPLICABLE**

### (2) Utilizing Accelerated Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)..... \$ \_\_\_\_\_

*LESS:* Proceeds from Accelerated Tax Levy Sale..... \_\_\_\_\_

**NET Cash Collected**..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2012 Tax Levy..... \$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Levy 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	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	\$9,320.46
2. Sr. Citizens Deductions Per Tax Billings	\$6,500.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	75,500.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	595.21
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	xxxxxxxxxx	3,500.00
9. Received in Cash from State	xxxxxxxxxx	82,250.00
10.		
11.		
12. Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	
Due To State of New Jersey	12,915.67	xxxxxxxxxx
	\$95,665.67	\$95,665.67

Calculation of Amount to be included on Sheet 22, Item 10-  
2012 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>\$6,500.00</u>
Line 3	<u>75,500.00</u>
Line 4	<u>750.00</u>
Sub-Total	<u>82,750.00</u>
Less: Line 7	<u>595.21</u>
To Item 10, Sheet 22	<u>\$82,154.79</u>

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

NOT APPLICABLE	Debit	Credit
Balance January 1, 2012	xxxxxxx	
Taxes Pending Appeals	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	xxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxx	
2012 Budget Appropriation		
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		xxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)		xxxxxxx
Balance December 31, 2012		xxxxxxx
Taxes Pending Appeals *	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	xxxxxxx

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012.

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

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

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATIONS:  
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 Taxes) 80015-			xxxxxxxxxx
2. Local District School Tax - Actual 80016-			
School Budget Estimate ** 80017-			xxxxxxxxxx
3. Vocational School Tax - Estimate * 80017-			xxxxxxxxxx
			70,885,752.86
4. Regional School District Tax - Estimate * 80017-			xxxxxxxxxx
5. Regional High School Tax - Actual 80018-			
School Budget Estimate * 80019-			xxxxxxxxxx
			16,534,301.26
6. County Tax Estimate * 80021-			xxxxxxxxxx
			2,984,027.77
7. Special District/ Open Space Taxes Estimate * 80023-			xxxxxxxxxx
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 _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05			
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)			<p>* May not be stated in an amount less than "actual" Tax of 2012.</p> <p>** Must be stated in the amount of the 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.</p>
Vocational School Tax (Amount Shown on Line 3 Above)			
Regional School District Tax (Amount Shown on Line 4 Above)			
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)			
Special District 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			<p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p>
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget 80024-07			

## ACCELERATED TAX SALE - CHAPTER 99

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

NOT APPLICABLE

**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:  
 Amount Realized in Prior Year for  
 Receipts from Delinquent Taxes\*  
 (sheet 26, Item 10) \$ \_\_\_\_\_

\* NOTE: If accelerated tax sale was conducted in 2012, utilize proceeds from the December accelerated tax sale instead of entire amount realized for Receipts from Delinquent Taxes.

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			\$1,080,391.88	xxxxxxx
A. Taxes	83102-00	\$850,162.54	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	230,229.34	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxxx
A. Taxes		83105-00	xxxxxxx	\$250.00
B. Tax Title Liens		83106-00	xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes		83108-00	xxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxx	
4. Added Taxes			83110-00	xxxxxxx
5. Added Tax Title Liens			83111-00	xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens		83104-00	xxxxxxx	(1)
B. Tax Title Liens-Transfers from Taxes		83107-00	(1)	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	\$1,080,141.88
8. Totals			1,080,391.88	1,080,391.88
9. Balance Brought Down			1,080,141.88	xxxxxxx
10. Collected:			xxxxxxx	839,468.57
A. Taxes	83116-00	839,468.57	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00		xxxxxxx	xxxxxxx
11. Interest and Costs - 2012 Tax Sale			83118-00	644.26
12. 2012 Taxes Transferred to Liens			83119-00	22,191.15
13. 2012 Taxes			83123-00	728,697.49
14. Balance December 31, 2012			xxxxxxx	992,206.21
A. Taxes	83121-00	739,141.46	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	253,064.75	xxxxxxx	xxxxxxx
15. Totals			\$1,831,674.78	\$1,831,674.78

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 77.71%

17. Item No. 14 multiplied by percentage shown above is \$771,043.45 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.



## 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>	Amount Dec. 31, 2011 per Audit <u>Report</u>	Amount in 2012 <u>Budget</u>	Amount Resulting from 2012	Balance as at <u>Dec. 31, 2012</u>
1. Emergency Authorizations - Municipal*	\$ 82,500.00	\$ 82,500.00	\$ 90,550.00	\$ 90,550.00
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

NOT APPLICABLE	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated For In Budget of 2013
1.	_____	_____	_____	\$ _____	\$ _____
2.	_____	_____	_____	\$ _____	\$ _____
3.	_____	_____	_____	\$ _____	\$ _____

**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	
	NOT APPLICABLE						
<b>Totals</b>							

Sheet 29

80025-00                      80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing 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.,  
 N.J.S. 40A:4-55.13, ET SEQ.,

SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
 SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

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	
	NOT APPLICABLE						
Totals							

Sheet 30

80027-00                      80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing in full compliance with N.J.S. 40A: 4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and 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  
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxx	\$17,582,000.00	
Issued	80033-02	xxxxxxx	24,700,000.00	
Paid	80033-03	\$14,692,000.00	xxxxxxx	
Outstanding, December 31, 2012	80033-04	27,590,000.00	xxxxxxx	
		\$42,282,000.00	\$42,282,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 3,275,000.00
2013 Interest on Bonds*		80033-06	\$ 784,022.05	
<b>ASSESSMENT SERIAL BONDS - NOT APPLICABLE</b>				
Outstanding January 1, 2012	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2012	80033-10		xxxxxxx	
2013 Bond Maturities - Assessment Bonds			80033-11	\$
2013 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 784,022.05

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding Bonds	\$30,000.00	\$11,475,000.00	9/12/12	Variable
2012 General Improvement Bonds	355,000.00	13,225,000.00	8/21/12	Variable
Total	\$385,000.00	\$24,700,000.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
(MUNICIPAL) GREEN ACRES LOAN**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxx	\$2,461,427.17	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$422,302.25	xxxxxxx	
Outstanding, December 31, 2012	80033-04	2,039,124.92	xxxxxxx	
		\$2,461,427.17	\$2,461,427.17	
2013 Loan Maturities			80033-05	\$ 430,790.53
2013 Interest on Loans			80033-06	\$ 29,639.26
Total 2013 Debt Service for Green Acres Loan			80033-13	\$ 460,429.79

**LOANS - N/A**

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 LOANS ISSUED DURING 2012**

NOT APPLICABLE

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

### TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
<b>NOT APPLICABLE</b>				
Outstanding January 1, 2012	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2012	80033-04		xxxxxxx	
2013 Bond Maturities - Term Bonds		80034-04	\$	
2013 Interest on Bonds*		80034-05	\$	

### TYPE I SCHOOL SERIAL BONDS

Outstanding January 1, 2012	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding, December 31, 2012	80034-09		xxxxxxx	
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
<b>NOT APPLICABLE</b>				
Total	80035-			

### 2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2012	2013 Interest Requirement
<b>NOT APPLICABLE</b>			
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)

NOT APPLICABLE

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.								
16.								
17.								
<b>Total</b>								

Sheet 33

80051-01      80051-02

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 I 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.

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE

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.								
16.								
17.								
<b>Total</b>								

Sheet 34

80051-01      80051-02

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 with statement.

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

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

		2013 Budget Requirement	
		For Principal	For Interest
Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012		
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
<b>Total</b>		80051-01	80051-02

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Encumbrances Canceled	Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
641 Preliminary Plans for Connecting Road	\$58,539.47				\$13,311.70	\$71,851.17		
742 Improv. To Orchard Rd./Rte. 206	131,267.17				9,523.25	140,790.42		
717 Bike Paths/Abutments					2,601.22	2,601.22		
784 Design Township Line Road					821.46	821.46		
799 Fairview Road - Engineering					22,682.92		\$22,682.92	
804 Improvements to Fairview Road					9,781.53		9,781.53	
819 Construction of Pathway Systems	491,561.68				5,142.50	496,704.18		
862 Construction of Soccer Fields	28,524.95					28,524.95		
878 Acquisition of Land	131,615.77					131,615.77		
896d 1860 House Imoray (Bam & Basement)	1,134.95					1,134.95		
947 Stage II Expansion of Sewer Plant	24,501.75					24,501.75		
985/1004 Various Capital Improvements	4,084,515.77			\$95,832.75			3,988,683.02	
1011 Various Capital Acquisitions	1,500.00					1,500.00		
1034 Acquisition of Certain Equipment	1,021.60					1,021.60		
1108 Improv. To Township Line Rd	7,268.06				1,946.16	9,214.22		
1129 Acquisition of Land - Brown		\$36,383.17				36,383.17		
1131 Acquisition of Land - Raymond	30,000.00						30,000.00	

Sheet 35

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Encumbrances Canceled	Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
1141a Office Equipment	\$2,298.22					\$2,298.22		
1141b Emergency Equipment	6,440.64					6,440.64		
1141d Various Equipment	498.00					498.00		
1143 Public Improvements - Bridgepoint	21,722.36					21,722.36		
1151 Ludlow Reconstruction	6,828.76					6,828.76		
1153 Tigers Tale Loop(DOT Grant 5140.000)	15,620.34						\$15,620.34	
1156 County Park Construction	5,417.80					5,417.80		
1169 Acquisition or Easement	22,089.59					22,089.59		
1172 Landfill Remediation	67,831.22				\$6,485.00	74,316.22		
1184a Office Equipment	38.21					38.21		
1184b Police Equipment	27,107.05					27,107.05		
1184e Road Improvements	258,072.79			\$19,000.00			239,072.79	
1184f Tigers Tale Loop Sanitary Sewer	169.17				0.11		169.28	
1189 NPDC Acquisition		\$14,632.38			89,865.23	104,497.61		
1199 Land Acquisition (Wengel)	198,930.00					198,930.00		
1201 Land Acquisition (Zeloof)		29,784.93				29,784.93		

Sheet 35a

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Encumbrances Canceled	Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
1205 Acquisition of Sunoco Loop		\$11,165.86					\$11,165.86	
1207 Rt. 206/Benjamin Blvd. Traffic Light Design	\$39,485.64				\$33,022.06	72,507.70		
1223 Johnson Farm Acquisition(Grant 3,005,784)		68,929.84				68,929.84		
1225 Improve To Fox Chase Lane	23,850.00					23,850.00		
1227 Various Equipment Purchases	202,741.18				95,631.79	12,121.18	286,251.79	
1228 Restoration & Improv. Of Sylvan Lake		116,266.41				116,266.41		
1240 Purchase of Easement		23,779.15					23,779.15	
1247 Purchase of Drake Property (Grant 2,343,982)		909,593.17				909,593.17		
1261 Improv. To Parks, Acq. Of Equip, Rd. Improv	90,474.13				11,886.00	102,360.13		
1293a Acquisition of Office Equipment	33,414.85				10,400.00	43,814.85		
1293c Improvements/Upgrades 10 Public Facilities	1,119.44					1,119.44		
1293d Shade Trees	3.00					3.00		
1295a Acquisition of Equipment Police		176.52				176.52		
1295c Acquisition of Equipment Roads		6,910.83				6,910.83		
1295d Acquisition of Equipment Parks		37,742.15				37,742.15		
1314 Relocation of Mun. Comm Center	11,158.60						11,158.60	

Sheet 35b

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Encumbrances Canceled	Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
1326 Fairview Road Reconstruction (5,150,000 Grant)		\$161,838.55						\$161,838.55
1327 Acquisition of Equipment & Fac. Improvement	\$60,006.00						\$60,006.00	
1343 Replacement of Furnace	94.00						94.00	
1360a Reconstruction of Cherry Valley Rd	506,981.48						506,981.48	
1360b Improvement to Facilities	2,182.43						2,182.43	
1360c Acquisition of Computer Equipment	21,836.00						21,836.00	
1361a Reconstruction of Various Roads		30,619.73					20,314.73	10,305.00
1361b Acquisition of Mason Dump Truck		5.00						5.00
11-1385 Acquisition of Certain Equipment	16,846.68					\$16,846.68		
11-1387 Various Capital Improvements		766,189.00		\$5,011.00			725,651.00	35,527.00
12-1413 Demolition of Maplewood House			\$89,000.00	89,000.00				
12-1415 Acquisition of Certain Equipment			19,000.00				19,000.00	
12-1416 Various Capital Improvements			2,482,250.00	388,616.11			2,000,951.39	92,682.50
	\$6,634,708.75	\$2,214,016.69	\$2,590,250.00	\$597,459.86	\$313,100.93	\$2,858,876.15	\$7,995,382.31	\$300,358.05

Sheet 35c

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



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2012	80030-01	xxxxxxx	
Received from 2012 Budget Appropriations *	80030-02	xxxxxxx	
Received from 2012 Emergency Appropriations *	80030-03	xxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxx
			xxxxxxx
Balance December 31, 2012	80030-05		xxxxxxx

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

Bonds and Notes	\$2,358,137.50
Capital Improvement Fund	232,112.50
	\$2,590,250.00

### 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
Ord. 12-1413 Demolition of Maplewood House	\$89,000.00			
Ord. 12-1415 Acquisition of Certain Equipment	19,000.00			
Ord. 12-1416 Various Capital Improvements	2,482,250.00	\$2,358,137.50	\$124,112.50	\$124,112.50
<b>Total</b>	<b>\$2,590,250.00</b>	<b>\$2,358,137.50</b>	<b>\$124,112.50</b>	<b>\$124,112.50</b>

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.

**GENERAL CAPITAL FUND**

**STATEMENT OF CAPITAL SURPLUS**

**YEAR - 2012**

		Debit	Credit
Balance January 1, 2012	80029-01	xxxxxxx	\$1,476,298.29
Premium on Sale of Bonds		xxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxx	2,678,948.71
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2012 Budget Revenue	80029-03	\$1,451,141.31	xxxxxxx
Balance December 31, 2012	80029-04	2,704,105.69	xxxxxxx
		\$4,155,247.00	\$4,155,247.00

NOT APPLICABLE

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, 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 covcnants 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   | \$ <u>102,265,612.35</u> |
| 2. Amount of Item 1 Collected in 2012 (*) | \$ <u>101,303,357.11</u> |
| 3. Seventy (70) percent of Item 1         | \$ <u>71,585,928.65</u>  |

(\*) 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       Yes
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2012?
- Answer YES or NO       Yes       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 years just ended? Answer YES or NO:       No

- D.
- |  |                |
|--|----------------|
| 1. Cash Deficit 2011   | _____ <b>N</b> |
| 2. 4% of 2011 Tax Levy for all purposes:<br>Levy -- \$ _____ | _____ <b>O</b> |
| 3. Cash Deficit 2012   | _____ <b>N</b> |
| 4. 4% of 2012 Tax Levy for all purposes:<br>Levy -- \$ _____ | _____ <b>E</b> |

E.	Unpaid	<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 Regional School Tax		\$ _____	\$ 0.43	\$ 0.43

**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 on Sheet 2.





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

NOT APPLICABLE

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	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx

\*Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2012

## BUDGET REVENUES

NOT APPLICABLE

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)		xxxxxxx	xxxxxxx	xxxxxxx
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

NOT APPLICABLE

Appropriations:	xxxxxxx
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:  
 NOT APPLICABLE**

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled*		
.		
Total Revenue Realized		
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
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:  
 NOT APPLICABLE**

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

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

NOT APPLICABLE

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxx	
Deficit in Anticipated Revenue		xxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus		xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2		

## OPERATING SURPLUS - WATER UTILITY

NOT APPLICABLE

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

## ANALYSIS OF BALANCE DECEMBER 31, 2012 (FROM WATER UTILITY - TRIAL BALANCE)

NOT APPLICABLE

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

NOT APPLICABLE

Balance December 31, 2011		_____
Increased by:		
Water Rents Levied		_____
Decreased by:		
Collections	_____	
Overpayments applied	_____	
Transfer to Water Liens	_____	
Other	_____	
		_____
Balance December 31, 2012		_____

# SCHEDULE OF WATER UTILITY LIENS

NOT APPLICABLE

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
NOT APPLICABLE				
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

NOT APPLICABLE	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for In Budget of Year 2013</u>
1.				\$	
2.				\$	
3.				\$	
4.				\$	

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

**WATER UTILITY ASSESSMENT BONDS**

NOT APPLICABLE

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2012		xxxxxxx	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds*		\$	

**WATER UTILITY CAPITAL BONDS - N/A**

Outstanding January 1, 2012	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2012		xxxxxxx	
2013 Bond Maturities - Capital Bonds			\$
2013 Interest on Bonds*		\$	

**INTEREST ON BONDS - WATER UTILITY BUDGET**

NOT APPLICABLE

2013 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/13	\$	
Required Appropriation 2013		\$

**LIST OF BONDS ISSUED DURING 2012**

NOT APPLICABLE

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

**WATER UTILITY ASSESSMENT LOANS**

NOT APPLICABLE

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2012		xxxxxxx	
2013 Loan Maturities - Assessment Loans			\$
2013 Interest on Loans*		\$	

**WATER UTILITY CAPITAL LOANS**

Outstanding January 1, 2012	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2012		xxxxxxx	
2013 Loan Maturities - Capital Loans			\$
2013 Interest on Loans*		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

NOT APPLICABLE

2013 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/13	\$	
Required Appropriation 2013		\$

**LIST OF LOANS ISSUED DURING 2012**

NOT APPLICABLE

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

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 Computer to (Interest Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Total								

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	
2013 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

NOT APPLICABLE

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.								
Total								

Sheet 51

**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".

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
<b>Total</b>			



**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxx	
Received from 2012 Budget Appropriation *	xxxxxxx	
	xxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxx	xxxxxxx
		xxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxx
		xxxxxxx
Balance December 31, 2012		xxxxxxx

**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

NOT APPLICABLE

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

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





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 - SEWER UTILITY FUND**

AS AT DECEMBER 31, 2012  
Operating and Capital Sections  
(Separately Stated)

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

Title of Account	Debit	Credit
Sewer Utility Capital Fund		
Est. Proceeds Bonds and Notes Authorized	\$3,221,281.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$3,221,281.00
Cash	9,014,434.21	
Fixed Capital	896,345.93	
Fixed Capital Authorized and Uncompleted	50,016,999.65	
Accounts Receivable	1,899,660.00	
Due Trust Other Fund	300.00	
Due General Capital Fund	7,145,619.30	
Due Sewer Utility Operating Fund		686,505.70
New Jersey Environment Infrastructure Trust Loan		25,910,235.07
Serial Bonds Payable		12,095,000.00
Capital Improvement Fund		872,900.00
Contracts Payable		767,487.19
Improvement Authorizations:		
Funded		15,461,291.72
Unfunded		2,955,190.60
Reserve for:		
Amortization		755,259.53
Deferred Amortization		9,056,573.98
Miscellaneous Deposits		100,000.00
Fund Balance		312,915.30
	\$72,194,640.09	\$72,194,640.09
<b>ANALYSIS OF ESTIMATED PROCEEDS</b>		
Deferred Charges to Future Taxation	\$3,221,281.00	
Less: Bond Anticipation Notes	0.00	
	\$3,221,281.00	

(Do not crowd - add additional sheets)



## ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

NOT APPLICABLE

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	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx

Sheet 57

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2012

## BUDGET REVENUES

Source		Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-	\$2,131,300.00	\$2,131,300.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Rents	91303-	4,665,500.00	5,140,889.11	\$475,389.11
Fire Hydrant Service	91304-			
Miscellaneous	91305-			
Added by N.J.S. 40A:4-87: (List)		xxxxxxx	xxxxxxx	xxxxxxx
Subtotal		6,796,800.00	7,272,189.11	475,389.11
Deficit (General Budget) **	91306-			
	91307-	\$6,796,800.00	\$7,272,189.11	\$475,389.11

\*\*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:	xxxxxxx
Adopted Budget	\$6,796,800.00
Added by N.J.S. 40A:4-87	
Emergency	22,100.00
Total Appropriations	6,818,900.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,818,900.00
Deduct Expenditures:	
Paid or Charged	\$5,412,061.39
Reserved	449,738.61
Surplus (General Budget) **	957,100.00
Total Expenditures	6,818,900.00
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

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 Sewer 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	
Budget Revenue (Not Including "Deficit (General Budget)")	\$7,272,189.11	
Miscellaneous Revenue Not Anticipated	48,627.27	
2011 Appropriation Reserves Canceled*	357,106.49	
Balance Sheet Reserves Canceled	1,513,090.03	
<b>Total Revenue Realized</b>		<b>\$9,191,012.90</b>
Expenditures:	xxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxx	
Paid or Charged	5,412,061.39	
Reserved	449,738.61	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	19,501.45	
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	<b>5,881,301.45</b>	
Less: Deferred Charges Included in Above "Total Expenditures"	22,100.00	
<b>Total Expenditures - As Adjusted</b>		<b>5,859,201.45</b>
Excess	3,331,811.45	
Budget Appropriation - Surplus (General Budget)**	957,100.00	
Balance of "Results of 2012 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)	2,374,711.45	
<b>Deficit</b>		
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 Sewer Utility for 2012:

2011 Appropriation Reserves Canceled in 2012	\$357,106.49	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>\$357,106.49</b>

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

## RESULTS OF 2012 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	\$475,389.11
Unexpended Balances of Appropriations	xxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	48,627.27
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxx	357,106.49
Balance Sheet Reserves Canceled		1,513,090.03
Deficit in Anticipated Revenue		xxxxxxxxx
Refund of Prior Year Revenue	\$19,501.45	xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	2,374,711.45	xxxxxxxxx
	<b>\$2,394,212.90</b>	<b>\$2,394,212.90</b>

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

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2012	xxxxxxxxx	\$3,769,648.37
Excess in Results of 2012 Operations	xxxxxxxxx	2,374,711.45
Amount Appropriated in 2012 Budget - Cash	\$2,131,300.00	xxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 2012	4,013,059.82	xxxxxxxxx
	<b>\$6,144,359.82</b>	<b>\$6,144,359.82</b>

## ANALYSIS OF BALANCE DECEMBER 31, 2012 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash		\$4,195,639.09
Investments		
Interfund Accounts Receivable		686,739.91
Subtotal		4,882,379.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		891,419.18
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,990,959.82
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	\$22,100.00	
Operating Deficit #		
Total Other Assets		22,100.00
		<b>\$4,013,059.82</b>

# 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 SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		<u>\$403,650.15</u>
Increased by:		
Sewer Rents Levied		<u>5,112,642.91</u>
Decreased by:		
Collections	<u>\$5,137,531.10</u>	
Overpayments/Prepays applied	<u>3,358.01</u>	
Transfer to Sewer Liens	<u>                    </u>	
Other (Canceled)	<u>93,461.08</u>	
		<u>5,234,350.19</u>
Balance December 31, 2012		<u>\$281,942.87</u>

## SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2011		<u>\$590.15</u>
Increased by:		
Transfers from Accounts Receivable	<u>                    </u>	
Penalties and Costs	<u>                    </u>	
Other	<u>                    </u>	
		<u>                    </u>
Decreased by:		
Collections	<u>                    </u>	
Other	<u>                    </u>	
		<u>                    </u>
Balance December 31, 2012		<u>\$590.15</u>

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## SEWER 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 -	\$ 352,500.00	\$ 352,500.00	\$ 22,100.00	\$ 22,100.00
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

NOT APPLICABLE

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for In Budget of Year 2013</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

**SEWER UTILITY ASSESSMENT BONDS**

NOT APPLICABLE

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2012		xxxxxxx	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds*		\$	

**SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2012	xxxxxxx		
Issued	xxxxxxx	\$12,095,000.00	
Paid		xxxxxxx	
Outstanding, December 31, 2012	\$12,095,000.00	xxxxxxxxx	
	\$12,095,000.00	\$12,095,000.00	
2013 Bond Maturities - Capital Bonds			\$ 270,000.00
2013 Interest on Bonds*		\$ 412,700.00	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2013 Interest on Bonds (*Items)	\$ 412,700.00	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$	
Subtotal	\$ 412,700.00	
Add: Interest to be Accrued as of 12/31/13	\$ 135,766.67	
Required Appropriation 2013		\$ 548,466.67

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
SEWER UTILITY BONDS	\$270,000.00	\$12,095,000.00	8/21/12	VARIABLE

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
SEWER UTILITY NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOANS**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxx	\$27,216,019.00	
Issued	xxxxxxxxxx		
Paid	\$1,305,783.93	xxxxxxx	
Outstanding December 31, 2012	\$25,910,235.07	xxxxxxx	
	\$27,216,019.00	\$27,216,019.00	
2013 Loan Maturities - Loans			\$ 1,320,783.93
2013 Interest on Loans*		\$ 395,812.50	

**SEWER UTILITY CAPITAL LOANS - N/A**

Outstanding January 1, 2012	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2012		xxxxxxxxxx	
2013 Loan Maturities - Capital Loans			\$
2013 Interest on Loans*		\$	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2013 Interest on Loans (*Items)	\$	395,812.50	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$	35,106.86	
Subtotal	\$	360,705.64	
Add: Interest to be Accrued as of 12/31/13	\$	157,547.00	
Required Appropriation 2013	\$	518,252.64	

**LIST OF LOANS ISSUED DURING 2012**

NOT APPLICABLE

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

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 Computer to (Interest Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Total								

Sheet 64

**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 - SEWER UTILITY BUDGET	
2013 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**

NOT APPLICABLE

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.								
Total								

Sheet 65

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".

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
<b>Total</b>			

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Expended	Refunds	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
99-0984 Beden Brook Watershed		\$8,913.60						\$8,913.60
03-1101 Study of Sewer Treatment Plants	\$23,650.95						\$23,650.95	
05-1186 Study of Sewer Treatment Plants	489,488.41						489,488.41	
05-1190 NPDC STP Acquisition		1,660,778.32			\$22,840.01		1,637,938.31	
06-1226 Sewer Plant & Collection Improv.	178,237.53						178,237.53	
07-1253 Study of Sewer Treatment Plants	118,630.08						118,630.08	
08-1292A Acquisition of Misc. Equipment	194.40						194.40	
08-1292C Improvement to Pike Brook	95,191.48						95,191.48	
09-1320 Upgrade to Pike Brook Wastewater	3,050,230.51	1,503,515.00			324,700.14		2,725,530.37	1,503,515.00
09-1321 Skillman Village Wastewater Treat.	3,449,626.78	1,280,466.00			73,728.49		3,375,898.29	1,280,466.00
09-1328 Acquisition of Misc. Equipment	206,703.14				21,809.68		184,893.46	
10-1362 Acquisition of Misc. Equipment	4,353.51						4,353.51	
10-1363 Sewer Utility Improvements		1,500,000.00					1,465,198.00	34,802.00
11-1384 Various Sewer Utility Improvements	87,000.00				19,950.00		67,050.00	
11-1388 Acquisition of Certain Equipment		5,005,752.00					4,887,538.00	118,214.00

Sheet 66

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Expended	Refunds	Balance - December 31, 2012		
	Funded	Unfunded					Funded	Unfunded	
12-1414 Acquisition of Certain Equipment			\$96,400.00		\$33,838.07		\$62,561.93		
12-1417 Various Sewer Utility Improvements			400,000.00		245,783.00		144,937.00	\$9,280.00	
<b>Total</b>	70000-		\$7,703,306.79	\$10,959,424.92	\$496,400.00		\$742,649.39	\$15,461,291.72	\$2,955,190.60

Sheet 66a

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

**SEWER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2012	xxxxxxxx	\$869,300.00
Received from 2012 Budget Appropriation *	xxxxxxxx	100,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	\$96,400.00	xxxxxxxx
		xxxxxxxx
Balance December 31, 2012	872,900.00	xxxxxxxx
	<b>\$969,300.00</b>	<b>\$969,300.00</b>

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

**NOT APPLICABLE**

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

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



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on Sheet 2. Those sheets not filled in should be marked "Not Applicable".

## INDEX

1. 1a., & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3., 3a. & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6. 6a & 6c.	Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves
6b.	Municipal Public Defender Certification
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. & 8a.	Trial Balance - Capital Fund
9. - 9c.	Cash Reconciliation
10. - 10c.	Federal and State Grants Receivable
11. - 11.c	Appropriated Reserves for Federal and State Grants
12. & 12a.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - County Vocational School Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17. & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2012 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax collection Rate for 2012
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property: Contract Sales: Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer System, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35. - 35c.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2012
38.	General Capital Surplus. Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

40.	Instructions
41. & 55.	Trial Balance - Utility Fund
42. & 56.	Trial Balance - Utility Assessment Trust Funds
43. & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44. & 58.	Utility Revenues and Appropriations
45. & 59.	2012 Operations - Water Utility
46. & 60.	Results of Operations, Operating Surplus and Analysis
47. & 61.	Utility Accounts Receivable; Utility Liens
48. & 62.	Deferred Charges and List of Judgments - Utility
49. & 63.	Summary Statement of Debt Service Requirements
49a. & 63a.	Summary Statement of Loan Requirements
50. & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51. & 65.	Debt Service for Utility Assessment Notes
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52. & 66.	Improvement Authorizations (Utility Capital)
53. & 67.	Capital Improvement Fund and Down Payments
54. & 68.	Utility Capital Improvements Authorized in 2012; Utility Capital Surplus