

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

POPULATION LAST CENSUS 3,651  
NET VALUATION TAXABLE 2012 438,266,000  
MUNICODE 1420

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

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

TOWNSHIP of MINE HILL County of MORRIS

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

	Date	Examined by:	
1			Preliminary Check
2			Examined

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

Signature *Christy Cuda*  
Title Auditor

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I, Patricia J. Reiche, am the Chief Financial Officer, License # \_\_\_\_\_, of the Township of MINE HILL, County of Morris and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature \_\_\_\_\_  
Title Chief Financial Officer  
Address 10 Baker Street, Mine Hill, NJ 07803  
Phone Number 973-366-9031  
Fax Number 973-366-1626

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

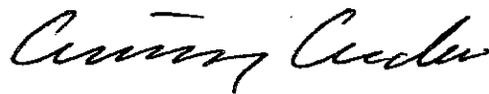
**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of MINE HILL 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, (~~except for circumstances as set forth below, no matters~~) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 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/county, taken as a whole.

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



\_\_\_\_\_  
(Registered Municipal Accountant)

Anthony Ardito, CPA, RMA  
Ardito & Co., LLP

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

1110 Harrison Street, Suite C

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

Frenchtown, New Jersey 08825

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

Certified by me

this 31st day of January, 2013

908-996-4711

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

908-996-4688

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

**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.

Township of Mine Hill, Morris County

Printed name: \_\_\_\_\_

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

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

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality will not apply for Extraordinary Aid for 2013.

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

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) Group 2 ineligible for local exam and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: \_\_\_\_\_ Township of Mine Hill  
Chief Financial Officer: \_\_\_\_\_ Patricia J. Reiche  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

\_\_\_\_\_  
 Fed.I.D.#

\_\_\_\_\_  
 Mine Hill Township  
 Municipality

\_\_\_\_\_  
 Morris  
 County

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

Fiscal Year Ending: 12/31/12

	(1)	(2)	(3)
	Federal programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	_____	\$ 2,740.28	_____

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

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending 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**

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ 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 requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

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

**Mine Hill Township**  
\_\_\_\_\_  
MUNICIPALITY

**Morris**  
\_\_\_\_\_  
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 Subtotaled and Subtotal Must be Marked with "C"--Taxes Receivable Must be Subtotaled*

Title of Account	Debit	Credit
Cash and Cash Equivalents	762,806.01	
Delinquent Property Taxes Receivables	314,801.38	
Tax Title Liens Receivable	343,766.38	
Penalties on Taxes	7,798.36	
Amount Due Veterans and Senior Citizens	10,236.50	
Property Acquired for Taxes	23,500.00	
Revenue Accounts Receivable	325.39	
Due Animal Control Fund	7.94	
Due Trust Fund	32.18	
Deferred Charge - Special Emergency	26,129.01	
Deferred Charge - Emergency Appropriation	19,923.00	
Due General Capital Fund		50,011.55
Due Sewer Operating Fund	5,329.46	
Due Federal and State Grant Fund	7,747.11	
Appropriation Reserves		77,512.80
Reserve for Encumbrances		24,935.11
Prepaid Taxes		30,494.82
Tax Overpayments		18,600.43
Due County for Added/Omitted Taxes		7,315.69
Local School Tax Payable		4,834.52
Special District Tax Payable		524.36
Due Municipal Open Space Tax Payable		11,015.74
Reserve Third Party Liens		7,054.56
Reserve Sale of Municipal Assets		21,440.00
Reserve Pending Tax Appeals		72,221.94
Reserve Revaluation of Property		1,850.00
		<b>327,811.52 c</b>
Reserve for Receivable		703,308.20
Fund Balance	-	491,283.00
	<b><u>1,522,402.72</u></b>	<b><u>1,522,402.72</u></b>

(Do not crowd - add additional sheets)











**MUNICIPAL PUBLIC DEFENDER**

**CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011:	(1)	\$	-
		x	25%
	(2)		-
Municipal Public Defender Trust Cash Balance December 31, 2012:	(3)		

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

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

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

Chief Financial Officer: Patricia J. Reiche

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

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

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



# 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, 2008	RECEIPTS				Disbursements	Balance Dec.31, 2012
		Assessments and Liens	Current Budget				
Assessment Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
							0.00
Other Liabilities							
Trust Surplus							0.00
*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

\*Show as red figure















## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # <span style="float: right;">85001-00</span>	XXXXXXXXXXXX	4,834.52
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) <span style="float: right;">85002-00</span>	XXXXXXXXXXXX	
Levy School Year July 1, 2012-June 30, 2013	XXXXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXXXX	6,177,366.50
Paid	6,177,366.50	XXXXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # <span style="float: right;">85003-00</span>	4,834.52	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) <span style="float: right;">85004-00</span>		XXXXXXXXXXXX XXXXXXXXXXXX
	<b>6,182,201.02</b>	<b>6,182,201.02</b>

\*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 <span style="float: right;">85045-00</span>	XXXXXXXXXXXX	2.28
2012 Levy <span style="float: right;">81105-00</span>	XXXXXXXXXXXX	10,957.00
Added Taxes		56.46
Interest Earned	XXXXXXXXXXXX	
Adjust Prior Year Balance - Added Taxes		
Expended		XXXXXXXXXXXX
Balance December 31, 2012 <span style="float: right;">85046-00</span>	11,015.74	XXXXXXXXXXXX
	<b>11,015.74</b>	<b>11,015.74</b>

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # <span style="float: right;">85031-00</span>	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) <span style="float: right;">85032-00</span>	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX
Levy School Year July 1, 2012-June 30, 2013	XXXXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # <span style="float: right;">85033-00</span>		XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) <span style="float: right;">85034-00</span>		XXXXXXXXXXXX XXXXXXXXXXXX
	<b>0.00</b>	<b>0.00</b>

#Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # <span style="float: right;">85041-00</span>	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) <span style="float: right;">85042-00</span>	XXXXXXXXXXXX	
Levy School Year July 1, 2012-June 30, 2013	XXXXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXXXX	
Paid		XXXXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # <span style="float: right;">85043-00</span>		XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) <span style="float: right;">85044-00</span>		XXXXXXXXXXXX
	<b>0.00</b>	<b>0.00</b>

# Must include unpaid requisitions

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2012		xxxxxxxxxxxxx	xxxxxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxxxx	304.69
2012 Levy:		xxxxxxxxxxxxx	xxxxxxxxxxxxx
General County	80003-03	xxxxxxxxxxxxx	1,060,846.92
County Library	80003-04	xxxxxxxxxxxxx	
County Health		xxxxxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxxxxx	69,475.04
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxxxx	7,315.70
Paid		1,130,626.66	xxxxxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxxxxx	xxxxxxxxxxxxx
County Taxes			xxxxxxxxxxxxx
Due County for Added and Omitted Taxes		7,315.69	xxxxxxxxxxxxx
		<b>1,137,942.35</b>	<b>1,137,942.35</b>

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2012	80003-06	xxxxxxxxxxxxx	524.36
2012 Levy:(List Each Type of District Tax Separately-See Footnote)		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Fire -	81108-00	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Sewer -	81111-00	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Water -	81112-00	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Garbage -	81109-00	377,000.00	xxxxxxxxxxxxx
Garbage -Added/Omitted Taxes	81109-00	xxxxxxxxxxxxx	xxxxxxxxxxxxx
		xxxxxxxxxxxxx	xxxxxxxxxxxxx
		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total 2012 Levy	80003-07	xxxxxxxxxxxxx	377,000.00
Paid	80003-08	377,000.00	xxxxxxxxxxxxx
Balance December 31, 2012	80003-09	524.36	xxxxxxxxxxxxx
		<b>377,524.36</b>	<b>377,524.36</b>

Footnote: Please state the number of districts in each instance.

# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2012	80004-01	xxxxxxxxxxxxx	
State Library Aid Received in 2012	80004-02	xxxxxxxxxxxxx	
Expended	80004-09		xxxxxxxxxxxxx
Balance December 31, 2012	80004-10		

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

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

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

## STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated 80101-	270,000.00	270,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
Adopted Budget	709,036.00	736,551.58	27,515.58
Added by N.J.S. 40A:4-87:(List on 17a)	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Miscellaneous Revenue Anticipated 80103-	709,036.00	736,551.58	27,515.58
Receipts from Delinquent Taxes 80104-	253,770.00	184,751.80	(69,018.20)
Amount to be Raised by Taxation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	3,162,853.00	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	3,162,853.00	3,307,110.77	144,257.77
	<b>4,395,659.00</b>	<b>4,498,414.15</b>	<b>102,755.15</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash(Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxx	10,593,176.39
Amount to be Raised by Taxation	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Local District School Tax 80109-00	6,177,366.50	
Regional School Tax 80119-00		xxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxx
County Taxes 80111-00	1,130,321.96	xxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	7,315.70	xxxxxxxxxxxxx
Special District Taxes 80113-00	377,000.00	xxxxxxxxxxxxx
Municipal Open Space Tax 80120-00	11,013.46	xxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxx	416,952.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	3,307,110.77	xxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxx	
	<b>11,010,128.39</b>	<b>11,010,128.39</b>

\*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	4,395,659.00
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	0.00
Appropriated for 2012 (Budget Statement Item 9)	80012-03	4,395,659.00
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	34,052.01
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>4,429,711.01</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>4,429,711.01</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	3,935,246.21
Paid or Charged - Reserve for Uncollected Taxes	80012-09	416,952.00
Reserved	80012-10	77,512.80
<b>Total Expenditures</b>	<b>80012-11</b>	<b>4,429,711.01</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>0.00</b>

**FOOTNOTES - RE: OVEREXPENDITURES**

Every appropriation overexpended in the budget document must be marked with an \* and must agree with 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)

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:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXXXX	27,515.58
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXX	144,257.77
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	57,983.43
Miscellaneous Revenue Not Anticipated:		XXXXXXXXXXXX	
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves	80013-05	XXXXXXXXXXXX	34,780.87
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXXXXXX	112,976.96
Refund of Prior Year Expenditures		XXXXXXXXXXXX	
		XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance January 1, 2012	80013-07	0.00	XXXXXXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXXXXXX	0.00
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXX
Delinquent Tax Collections	80013-10	69,018.20	XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXX
Interfund Advances Originating in 2012	80013-12	10,090.65	XXXXXXXXXXXX
Refund of Prior Year Revenues		19,900.23	XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	278,505.53	XXXXXXXXXXXX
		<b>377,514.61</b>	<b>377,514.61</b>



## SURPLUS - CURRENT FUND YEAR 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXXXXXX	482,777.47
2.		XXXXXXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXXXX	278,505.53
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	270,000.00	XXXXXXXXXXXX
5. Amount Appropriated in 2012 Budget-with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXX
6.			XXXXXXXXXXXX
7. Balance December 31, 2012	80014-05	491,283.00	XXXXXXXXXXXX
		<b>761,283.00</b>	<b>761,283.00</b>

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

Cash	80014-06		762,806.01
Investments	80014-07		
Sub Total			762,806.01
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		327,811.52
Cash Surplus	80014-09		434,994.49
Deficit in Cash Surplus	80014-10		(            )
<b>Other Assets Pledged to Surplus:*</b>			
(1) Due from State of N.J. Senior Citizens and Veteran Deductions	80014-16	10,236.50	
Deferred Charges #	80014-12	46,052.01	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		56,288.51
	80014-15		<b>491,283.00</b>

\*IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.

(1) 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.

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2012 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>10,483,322.84</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>376,908.78</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.1 et.seq.	82103-00		<u>                    </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et.seq.	82104-00	\$	<u>67,464.60</u>
5a. Subtotal 2012 Levy		\$	<u>10,927,696.22</u>
5b. Reductions due to tax appeals**		\$	<u>-</u>
5c. Total 2012 Tax Levy	82106-00		<u><b>\$ 10,927,696.22</b></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>16,788.46</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>2,929.99</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2011	82121-00	\$	<u>32,124.20</u>
In 2012*	82122-00	\$	<u>10,510,596.03</u>
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>50,456.16</u>
R.E.A.P. Revenue	82124-00	\$	<u>-</u>
Total to Line 14	82111-00	\$	<u><b>10,593,176.39</b></u>
11. Total Credits			<u><b>\$ 10,612,894.84</b></u>
12. Amount Outstanding December 31, 2012	82120-00	\$	<u>314,801.38</u>
13. (Item 10 divided by Item 5c) is			<u><b>96.93%</b></u>
	82112-00		<u>                    </u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	<u>10,593,176.39</u>
Less: Reserve for Tax appeals Pending			
State Division of Tax Appeals		\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)			<u><b>\$ 10,593,176.39</b></u>

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

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

\* Include overpayments applied as part of 2012 collections.

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

# ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2012

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

### (1) Utilizing Accelerated Tax Sale

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

Less: Proceeds from Accelerated Tax Sale \_\_\_\_\_ \$ -

**Net Cash Collected** \_\_\_\_\_ \$ -

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

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is \_\_\_\_\_ 0.00%

---

---

### (2) Utilizing Tax Levy Sale

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

Less: Proceeds from Accelerated Tax Sale (excluding premium) \_\_\_\_\_ \$ -

**Net Cash Collected** \_\_\_\_\_ \$ -

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

Percentage of Collection Excluding Tax Levy Sale Proceeds  
(Net Cash Collected divided by Item 5c) is \_\_\_\_\_ 0.00%

## 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	10,236.50	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	42,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	8,456.16	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector		xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	50,456.16
10.		
11.		
12. Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		10,236.50
Due To State of New Jersey		xxxxxxxxxx
	<b>60,692.66</b>	<b>60,692.66</b>

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

Line 2		42,000.00
Line 3		8,456.16
Line 4		0.00
Sub-Total		50,456.16
Less: Line 7		0.00
To Item 10, Sheet 22		<b>50,456.16</b>

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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXX	72,221.94
Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2012	72,221.94	XXXXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX

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

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

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

\_\_\_\_\_  
Date

## ACCELERATED TAX SALE - CHAPTER 9C

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

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

<b>A.</b>	<b>Reserve for Uncollected Taxes (sheet 25, Item 12)</b>	<u>\$ -</u>
<b>B.</b>	Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of collection (Item 16)	<u>\$ -</u>
<b>C.</b>	<i>TIMES</i> : % of increase of Amount to be Raised by Taxes over Prior Year Raised by Taxes over Prior Year [(2012 Estimated Total Levy - 2012 Total Levy) / 2012 Total Levy]	<u>0.00%</u>
<b>D.</b>	<b>Reserve for Uncollected Taxes Exclusion Amount</b> [(B x C) + B]	<u>\$ -</u>
<b>E.</b>	<b>Net Reserve for Uncollected Taxes</b> <b>Appropriation in Current Budget</b> (A - D)	<u>\$ -</u>
<b>2012 Reserve for Uncollected Taxes Appropriation Calculation (Actual)</b>		
<b>1.</b>	<b>Subtotal General Appropriations (item 8(L) budget sheet 29)</b>	<u>\$ -</u>
<b>2.</b>	<b>Taxes not Included in the Budget (AFS 25, items 2 thru 7)</b>	<u>\$ -</u>
	<b>Total</b>	<u>\$ -</u>
<b>3.</b>	<b>Less: Anticipated Revenues (item 5, budget sheet 11)</b>	<u>\$ -</u>
<b>4.</b>	<b>Cash Required</b>	<u>\$ -</u>
<b>5.</b>	<b>Total Required at _____ % (items 4+6)</b>	<u>\$ -</u>
<b>6.</b>	<b>Reserve for Uncollected Taxes (item E above)</b>	<u>\$ -</u>

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2012		509,170.43	xxxxxxxxxxxx
	A. Taxes	83102-00      182,965.36	xxxxxxxxxxxx	xxxxxxxxxxxx
	B. Tax Title Liens	83103-00      326,205.07	xxxxxxxxxxxx	xxxxxxxxxxxx
2.	Canceled:		xxxxxxxxxxxx	xxxxxxxxxxxx
	A. Taxes	83105-00	xxxxxxxxxxxx	
	B. Tax Title Liens	83106-00	xxxxxxxxxxxx	10,205.33
3.	Transferred to Foreclosed Tax Title Liens:		xxxxxxxxxxxx	xxxxxxxxxxxx
	A. Taxes	83108-00	xxxxxxxxxxxx	
	B. Tax Title Liens	83109-00	xxxxxxxxxxxx	
4.	Added Taxes		83110-00      1,786.44	xxxxxxxxxxxx
5.	Added Tax Title Liens		83111-00      10,978.18	xxxxxxxxxxxx
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		xxxxxxxxxxxx	xxxxxxxxxxxx
	A. Taxes - Transfers to Tax Title Liens	83104-00	xxxxxxxxxxxx	(1)
	B. Tax Title Liens - Transfers from Taxes	83107-00 (1)		xxxxxxxxxxxx
7.	Balance Before Cash Payments		xxxxxxxxxxxx	511,729.72
8.	<b>Totals</b>		<b>521,935.05</b>	<b>521,935.05</b>
9.	Balance Brought Down		511,729.72	xxxxxxxxxxxx
10.	Collected:		xxxxxxxxxxxx	184,751.80
	A. Taxes	83116-00      184,751.80	xxxxxxxxxxxx	xxxxxxxxxxxx
	B. Tax Title Liens	83117-00	xxxxxxxxxxxx	xxxxxxxxxxxx
11.	Interest and Costs - 2012 Tax Sale		83118-00	xxxxxxxxxxxx
12.	2012 Taxes Transferred to Liens		83119-00      16,788.46	xxxxxxxxxxxx
13.	2012 Taxes		83123-00      314,801.38	xxxxxxxxxxxx
14.	Balance December 31, 2012		xxxxxxxxxxxx	658,567.76
	A. Taxes	83121-00      314,801.38	xxxxxxxxxxxx	xxxxxxxxxxxx
	B. Tax Title Liens	83122-00      343,766.38	xxxxxxxxxxxx	xxxxxxxxxxxx
15.	<b>Totals</b>		<b>843,319.56</b>	<b>843,319.56</b>
16.	Percentage of Cash Collections to Adjust Amount Outstanding (Item No.10 divided by Item No.9) is		36.10%	
17.	Item No.14 multiplied by percentage shown above is maximum amount that may be anticipated in 2013.		\$ 237,742.96	83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

# SCHEDULE OF FORECLOSED PROPERTY

## (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2012	84101-00		XXXXXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXXXXX	XXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXX	XXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXXXXXXX	
		-	-

### CONTRACT SALES

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

### MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2012	84120-00		XXXXXXXXXXXXX
21. 2012 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXX	
24. Balance December 31, 2012	84124-00	XXXXXXXXXXXXX	

Analysis of Sale of Property:

\* Total Cash Collected in 2012

(84125-00)

Realized in 2012 Budget

To Results of Operation (Sheet 19)

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	Amount Dec.31,2011 per Audit <u>Report</u>	Amount in 2012 <u>Budget</u>	Amount Resulting from 2012	Balance as at Dec.31,2012
1. Emergency Authorizations- Municipal*	\$ _____	\$ _____	\$ 19,923.00	\$ 19,923.00
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. 49A:2-3 OR N.J.S. 40A:2-51**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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





# SCHEDULE OF BONDS ISSUED AND OUTSTANDING

## AND 2013 DEBT SERVICE FOR BONDS (COUNTY)(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	xxxxxxxxxxxx	219,000.00	
Issued	80033-02	xxxxxxxxxxxx		
Paid	80033-03	219,000.00	xxxxxxxxxxxx	
Outstanding, December 31, 2012	80033-04		xxxxxxxxxxxx	
		<b>219,000.00</b>	<b>219,000.00</b>	
2013 Bond Maturities - General Capital Bonds			80033-05	\$0.00
2013 Interest on Bonds *		80033-06	\$ -	

### ASSESSMENT SERIAL BONDS

Outstanding, January 1, 2012	80033-07	xxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxxx	
Outstanding, December 31, 2012	80033-10		xxxxxxxxxxxx	
2013 Bond Maturities - Assessment Bonds			80033-11	
2013 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ -

### LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                      80033-15

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

(COUNTY)(MUNICIPAL)                      LOAN

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	xxxxxxxxxxxxx		
Issued	80033-02	xxxxxxxxxxxxx	xxxxxxxxxxxxx	
Paid	80033-03			
Outstanding, December 31, 2012	80033-04		xxxxxxxxxxxxx	
		<b>0.00</b>	<b>0.00</b>	
2013 Loan Maturities			80033-05	
2013 Interest on Loans			80033-06	
Total 2013 Debt Service for			Loan 80033-13	\$ -
Outstanding, January 1, 2012	80033-07	xxxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxxxx	
Outstanding, December 31, 2012	80033-10		xxxxxxxxxxxxx	
		<b>0.00</b>	<b>0.00</b>	
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

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80034-01	XXXXXXXXXXXX		
Paid	80034-02		XXXXXXXXXXXX	
Outstanding, December 31, 2012	80034-03		XXXXXXXXXXXX	
		<b>0.00</b>	<b>0.00</b>	
2013 Bond Maturities - Term Bonds	80034-04			
2013 Interest on Bonds *	80034-05			

**TYPE I SCHOOL SERIAL BOND**

Outstanding, January 1, 2012	80034-06	XXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXX	
Outstanding, December 31, 2012	80034-09		XXXXXXXXXXXX	
2013 Interest on Bonds *	80034-10			
2013 Bond Maturities - Serial Bonds	80034-11			
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12			

**LIST OF BONDS ISSUED DURING 2012**

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

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

		Outstanding Dec. 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036-	\$ -	\$ -
2. Special Emergency Notes	80037-	\$ -	\$ -
3. Tax Anticipation Notes	80038-	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Various Capital Improvements	133,000.00	7/7/2005	55,050.00	5/10/13	1.050%	18,350.00	578.03	12/31/13
2. Improvements to Randall Avenue	57,000.00	7/7/2005	25,875.00	5/10/13	1.050%	8,625.00	271.69	12/31/13
4. Various Capital Improvements	380,250.00	7/7/2006	225,750.00	5/10/13	1.050%	75,250.00	2,370.38	12/31/13
5. Various Capital Improvements	250,000.00	5/14/2010	218,750.00	5/10/13	1.050%	31,250.00	2,296.88	12/31/13
6. Various Capital Improvements	540,000.00	5/15/2008	466,350.00	5/10/13	1.050%	58,294.00	4,896.68	12/31/13
7. School Traffic Speed Limit Signs	7,600.00	5/14/2009	6,650.00	5/10/13	1.050%	950.00	69.83	12/31/13
8. Iron Mountain Road	630,000.00	5/14/2009	551,925.00	5/10/13	1.050%	78,846.43	5,795.21	12/31/13
9. Improvements to Beach Facilities	96,900.00	5/13/2010	96,900.00	5/10/13	1.050%	9,690.00	1,017.45	12/31/13
10. Improvements to Various Roads	237,500.00	5/13/2010	237,500.00	5/10/13	1.050%	23,750.00	2,493.75	12/31/13
11. Various Capital Improvements Twp Driveway, Blueberry and Irondale Road Impr, Fire Dept. Equip., DPW	319,250.00	5/13/2010	319,250.00	5/10/13	1.050%	31,925.00	3,352.13	12/31/13
12. Equipment, School Sidewalks, Speed Tables	180,000.00	5/10/2012	180,000.00	5/10/13	1.050%		1,890.00	12/31/13
13.								
<b>Total</b>	<b>2,831,500.00</b>		<b>2,384,000.00</b>			<b>336,930.43</b>	<b>25,032.00</b>	

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

80051-01

80051-02

Memo: Type 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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	0.00		0.00				0.00	

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".

80051-01      80051-02

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
1. Leases Approved by LFB Prior to July 1, 2007:			
2. Purchase of Fire Truck	187,313.32	60,189.59	6,911.87
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	<b>187,313.32</b>	<b>60,189.59</b>	<b>6,911.87</b>

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2012		2012 Authorizations Def. Chgs	Capital Improv. Fund	Capital Reserves	Fed & State Grants	Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded							Funded	Unfunded
	Improvements to Randall Avenue								2,845.29	
Various Capital Improvements		2,006.06					200.00			1,806.06
Various Capital Improvements		45,807.35					617.50			45,189.85
Various Capital Improvements		87,045.35					21,798.91			65,246.44
Acquisition of Canfield Open Space		109,900.00					200.00			109,700.00
Road Reconstruction and Overlay		3,031.63					74.74			2,956.89
Canfield Flashers		4,174.89								4,174.89
Iron Mountain Road Reconstruction		79.86								79.86
Iron Mountain Road Reconstruction - Phase III	8,983.01						4,489.25		4,493.76	
Improvements to Beach Facilities		3,140.94								3,140.94
Repaying Roads and Speed Tables		28,932.65					19,280.65			9,652.00
Various Capital Improvements		3,388.60					1,582.00			1,806.60
Sidewalk and Curb Repair							920.00			
Twsp Driveway, Blueberry and Irondale Road Impr, Fire Dept. Equip., DPW Equipment, School		121,885.54					17,752.53			104,133.01
Acquisition of Canfield Open Space	450,000.00								450,000.00	
Firehouse Roof, Civic Center Generator, Rec Parking Lot, Sidewalk Repairs for Delores Place, Randolph Ave., and Township Sidewalks			618,339.00	7,281.00	40,380.00	250,000.00			297,661.00	618,339.00

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
Balance January 1, 2012	80030-01	xxxxxxxxxxxxx	
Received from 2012 Budget Appropriation *	80030-02	xxxxxxxxxxxxx	
Received from 2012 Emergency Appropriation *	80030-03	xxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxx
			xxxxxxxxxxxxx
Balance December 31, 2012	80030-05		xxxxxxxxxxxxx

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

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2012 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
#16-2012 Firehouse Roof, Civic Center Generator, Rec Parking Lot, Sidewalk Repairs for Delores Place, Randolph Ave., and Township Sidewalks	916,000.00	618,339.00	297,661.00	47,661.00
<b>Total 80032-00</b>	<b>916,000.00</b>	<b>618,339.00</b>	<b>297,661.00</b>	<b>47,661.00</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	xxxxxxxxxxxxx	14,672.16
Premium on Sale of Bonds		xxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03	8,000.00	xxxxxxxxxxxxx
Balance December 31, 2012	80029-04	6,672.16	xxxxxxxxxxxxx
		<b>14,672.16</b>	<b>14,672.16</b>

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

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

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 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 \$ 10,927,696
- 2. Amount of Item 1 Collected in 2012 (\*) \$ 10,593,176
- 3. Seventy (70) percent of Item 1 \$ 7,649,387

(\*) 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 2012 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

- 1. Cash Deficit 2011 \$ NONE
- 2. 4% of 2011 Tax levy for all purposes:  
Levy-- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
- 3. Cash Deficit 2012 \$ NONE
- 4. 4% of 2012 Tax levy for all purposes:  
Levy-- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>305</u>	\$ <u>7,316</u>	\$ <u>7,316</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
3. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>4,835</u>	\$ <u>4,835</u>	\$ <u>9,669</u>

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

**UTILITIES ONLY**

***Note:***

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2012, please observe instructions of Sheet 2.

**POST CLOSING**  
**TRIAL BALANCE - WATER UTILITY FUND**  
AS AT DECEMBER 31, 2012  
**Operating and Capital Sections**  
(Separately Stated)

*Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"*

Title of Account	Debit	Credit
<b>Operating Fund</b>		
Cash and Cash Equivalents	254,411.09	
Petty Cash Fund	200.00	
Consumer Accounts Receivable	58,952.91	
Liens Receivable	30,751.64	
Due Federal and State Grant Fund	221.68	
Appropriation Reserves:		
Encumbered		21,427.98
Unencumbered		94,224.21
Interest on Notes		<u>1,584.00</u>
		117,236.19 C
Reserve for Receivables		89,704.55
Fund Balance		<u>137,596.58</u>
	<u>344,537.32</u>	<u>344,537.32</u>
<b>Capital Fund</b>		
Cash and Cash Equivalents	85,950.58	
Developer Contribution Receivable	367.00	
Fixed Capital	2,209,439.79	
Fixed Capital Authorized and Uncompleted	1,055,248.42	
Encumbrances		6,144.22
Bond Anticipation Note		432,000.00
Capital Improvement Fund		3,110.37
Improvement Authorizations - Funded		4,178.47
Improvement Authorizations - Unfunded		70,460.81
Reserve for Amortization		2,644,435.27
Deferred Reserve for Amortization		188,248.42
Fund Balance		<u>2,428.23</u>
	<u>3,351,005.79</u>	<u>3,351,005.79</u>

(Do not crowd - add additional sheets)





## SCHEDULE OF WATER UTILITY BUDGET - 2012

### BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	<b>68,375.40</b>	<b>68,375.40</b>	
Operating Surplus Anticipated with Consent of Director of Local Government Services	91302-			
Rents	91303-	519,108.00	516,328.24	(2,779.76)
Connection Fees	91304-	4,000.00	42,211.00	38,211.00
Rent Interest	91305-	5,000.00	7,377.58	2,377.58 *
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Subtotal		528,108.00	565,916.82	37,808.82
Deficit (General Budget) **	91306-			
	91307-	<b>596,483.40</b>	<b>634,292.22</b>	<b>37,808.82</b>

\*\*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:		<b>xxxxxxxxxxx</b>
Adopted Budget		596,483.40
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		596,483.40
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		596,483.40
Deduct Expenditures:		
Paid or Charged	502,208.19	
Reserved	94,224.21	
Surplus (General Budget) **		
Total Expenditures		596,432.40
Unexpended Balance Canceled (See Footnote)		51.00

**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 CANCELLED:**

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".



**RESULTS OF 2012 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxx	40,588.58
Unexpended Balances of Appropriations	xxxxxxxxxxxx	51.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxx	(118.35)
Unexpended Balances of 2011 Appropriations Reserves *	xxxxxxxxxxxx	3,960.19
Interfund Returned		8,433.71
Deficit in Anticipated Revenue	2,779.76	xxxxxxxxxxxx
		xxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	50,135.37	xxxxxxxxxxxx
	52,915.13	52,915.13

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

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxx	155,836.61
Excess in Results of 2012 Operations	xxxxxxxxxxxx	50,135.37
Amount Appropriated in 2012 Budget - Cash	68,375.40	xxxxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxx
Balance December 31, 2012	137,596.58	xxxxxxxxxxxx
	205,971.98	205,971.98

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

Cash		254,611.09
Investments		
Interfund Accounts Receivable		221.68
Subtotal		254,832.77
Deduct Cash Liabilities Marked with "C" on Trial Balance		117,236.19
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		137,596.58
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #	-	
Total Other Assets		0.00
		137,596.58

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

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		\$ <u>50,097.11</u>
Increased by:		
Water Rents Levied		\$ <u>574,772.62</u>
		624,869.73
Decreased by:		
Collections	\$ <u>560,893.82</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ <u>5,023.00</u>	
Other	\$ _____	
		\$ <u>565,916.82</u>
Balance December 31, 2012		\$ <u>58,952.91</u>

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## SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2011		\$ <u>25,728.64</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>5,023.00</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>5,023.00</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2012		\$ <u>30,751.64</u>

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

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

<u>Caused by</u>	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. <u>Emergency Authorizations -*</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Operating deficit</u>	\$ 23,644.00	\$ 23,644.00	\$ _____	\$ -
3. <u>Over-expenditure of Appropriations</u>	\$ 10,916.00	\$ 10,916.00	\$ _____	\$ -
4. <u>Over-expenditure of Approp Reserves</u>	\$ 1,972.40	\$ 1,972.40	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

## WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2012 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXX		
Issued	XXXXXXXXXXXX		
Paid		XXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXX	
2012 Bond Maturities - Assessment Bonds			\$ -
2012 Interest on Bonds *		\$ -	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2012	XXXXXXXXXXXX	93,000.00	
Issued	XXXXXXXXXXXX		
Paid	93,000.00	XXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXX	
	93,000.00	93,000.00	
2013 Bond Maturities - Capital Bonds			\$ -
2013 Interest on Bonds *		\$ -	

## INTEREST ON BONDS - WATER UTILITY BUDGET

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

## LIST OF BONDS ISSUED DURING 2012

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

## INTEREST ON LOANS - WATER UTILITY BUDGET

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

## LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement	
							For Principal	For Interest **
1.	(2013-12) Acquisition & Install of Water Meters	432,000.00	9/5/12	432,000.00	5/10/13	1.100%	0.00	4,752.00
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.		432,000.00		432,000.00			0.00	4,752.00

INTEREST ON NOTES - WATER UTILITY BUDGET	
2013 Interest on Notes	\$ 4,752.00
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 1,584.00
Subtotal	\$ 3,168.00
Add: Interest to be Accrued as of 12/31/2013	\$ 1,584.00
Required Appropriation - 2013	\$ 4,752.00

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.



## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	110.67
Received from 2012 Budget Appropriation *	XXXXXXXXXX	26,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled	XXXXXXXXXX	
(financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	23,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2012	3,110.67	XXXXXXXXXX
	<b>26,110.67</b>	<b>26,110.67</b>

**WATER UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

**UTILITY FUND  
CAPITAL IMPROVEMENTS AUTHORIZED IN 2012  
AND  
DOWN PAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
(2013-12) Acquisition & Install of Water Meters	455,000.00	432,000.00	23,000.00	
	<b>455,000.00</b>	<b>432,000.00</b>	<b>23,000.00</b>	<b>0.00</b>

**WATER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS  
YEAR 2012**

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxx	2,428.23
Premium on Sale of Bonds	xxxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxxxx
Balance December 31, 2012	2,428.23	xxxxxxxxxxxx
	<b>2,428.23</b>	<b>2,428.23</b>

**POST CLOSING**  
**TRIAL BALANCE - SEWER UTILITY FUND**  
 AS AT DECEMBER 31, 2012  
**Operating and Capital Sections**  
 (Separately Stated)

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

Title of Account	Debit	Credit
<b>Operating Fund</b>		
Cash and Cash Equivalents	173,071.24	
Consumer Accounts Receivable	45,042.97	
Sewer Liens Receivable	5,329.46	
Deferred Charge - Emergency Authorization	8,348.00	
Appropriation Reserves:		
Unencumbered		973.30
Encumbered		565.00
		1,538.30
Prepaid Sewer Fees		930.07
Due Sewer Capital Fund		120,291.47
Due Current Fund		5,329.46
Accrued Interest on:		
Bonds		19,282.89
Notes		5,343.33
NJ Water Supply Rehabilitation Loan		8,958.33
		<b>161,673.85 c</b>
Reserve for Receivables		50,372.43
Fund Balance		19,745.39
	<u>231,791.67</u>	<u>231,791.67</u>
<b>Capital Fund</b>		
Cash and Cash Equivalents	117,219.09	
Fixed Capital	2,089,805.00	
Fixed Capital Authorized and Uncompleted	950,000.00	
Due Sewer Operating Fund	120,291.47	
CDBG Grant Receivable	3,527.50	
Serial Bonds		936,000.00
NJ Environmental Infrastructure Trust Loan		365,000.00
Bond Anticipation Notes		378,000.00
Capital Improvement Fund		12,017.50
Improvement Authorizations-Funded		14,439.72
Improvement Authorizations-Unfunded		211,068.27
Deferred Reserve for Amortization		87,500.00
Reserve for Amortization		1,273,305.00
Fund Balance		3,512.57
	<u>3,280,843.06</u>	<u>3,280,843.06</u>

(Do not crowd - add additional sheets)



**ANALYSIS OF \_\_\_\_\_ UTILITY 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	Disbursements	Balance Dec.31, 2012
		Assessments and Liens	Current Budget	xxxxxxx	xxxxxxx			
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
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2012

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	10,000.00	10,000.00	
Operating Surplus Anticipated with Consent of Director of Local Government Services 02			
Sewer Rents	329,130.00	335,725.31	6,595.31
NJ Environmental Infrastructure Savings Credits	28,760.00	29,422.84	662.84
Connection Fees	57,100.00	65,569.52	8,469.52
Due Other Trust - Sewer Reserve	10,616.00	10,616.00	0.00
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Subtotal			
Deficit (General Budget) ** 06			
	<b>435,606.00</b>	<b>451,333.67</b>	<b>15,727.67</b>

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget			435,606.00
Added by N.J.S. 40A:4-87			
Emergency			8,348.00
Total Appropriations			443,954.00
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures			443,954.00
Deduct Expenditures:			
Paid or Charged		442,980.70	
Reserved		973.30	
Surplus (General Budget) **			
Total Expenditures			443,954.00
Unexpended Balance Canceled (See Footnote)			<b>0.00</b>

**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"



## RESULTS OF 2012 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	15,727.67
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	239.16
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxx	3,131.97
Unexpended Balances of 2012 Budget Appropriations		0.00
Deficit in Anticipated Revenue		xxxxxxxxxx
Interfund Advance		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	19,098.80	xxxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	<b>19,098.80</b>	<b>19,098.80</b>

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	10,646.59
Excess in Results of 2012 Operations	xxxxxxxxxx	19,098.80
Amount Appropriated in 2012 Budget - Cash	10,000.00	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2012	19,745.39	
	<b>29,745.39</b>	<b>29,745.39</b>

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

Cash		173,071.24
Investments		
Interfund Accounts Receivable		
Subtotal		173,071.24
Deduct Cash Liabilities Marked with "C" on Trial Balance		161,673.85
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		11,397.39
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	8,348.00	
Operating Deficit #		
Total Other Assets		8,348.00
		<b>19,745.39</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>44,263.17</u>
Increased by:		
Sewer Rents Levied		\$ <u>402,965.56</u>
Decreased by:		
Collections	\$ <u>396,856.30</u>	
Overpayments applied	\$ _____	
Transfer to _____ Liens	\$ <u>5,329.46</u>	
Other	\$ _____	
		\$ <u>402,185.76</u>
Balance December 31, 2012		\$ <u>45,042.97</u>

# SCHEDULE OF SEWER LIENS

Balance December 31, 2011		\$ <u>          -</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>5,329.46</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
Decreased by:		
Collections	\$ <u>          -</u>	
Other	\$ _____	
		\$ _____
		\$ _____
Balance December 31, 2012		\$ <u>5,329.46</u>

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

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

<u>Caused by</u>	Amount Dec. 31,2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. <u>Emergency Authorizations -*</u>	\$ 27,000.00	\$ 27,000.00	\$ 8,348.00	\$ 8,348.00
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**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

## UTILITY ASSESSMENT BONDS

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			\$ -
2013 Interest on Bonds *		\$ -	
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXX	976,000.00	
Issued	XXXXXXXXXXXXX		
Paid	40,000.00	XXXXXXXXXXXXX	
Outstanding December 31, 2012	936,000.00	XXXXXXXXXXXXX	
	<b>976,000.00</b>	<b>976,000.00</b>	
2013 Bond Maturities - Capital Bonds			\$ 40,000.00
2013 Interest on Bonds *		\$ 39,019.00	

## INTEREST ON BONDS - SEWER UTILITY BUDGET

2013 Interest on Bonds (*Items)	\$	39,019.00	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	19,282.89	
Subtotal	\$	19,736.11	
Add: Interest to be Accrued as of 12/31/2013	\$	19,282.89	
Required Appropriation 2013			\$ 39,019.00

## LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

## SEWER UTILITY NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXX	475,482.08	
Issued	XXXXXXXXXXXXX		
Adjust Liability and Amort. Reserve to Actual			
Paid	110,482.08	XXXXXXXXXXXXX	
Outstanding December 31, 2012	365,000.00	XXXXXXXXXXXXX	
	<b>475,482.08</b>	<b>475,482.08</b>	
2013 Loan Maturities			\$ 65,000.00
2013 Interest on Loans *		\$ 18,250.00	
<b>UTILITY LOAN</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXX	
2013 Loan Maturities			\$ -
2013 Interest on Loans *		\$ -	

### INTEREST ON LOANS - SEWER UTILITY BUDGET

2013 Interest on Loans (*Items)	\$	18,250.00
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	8,958.33
Subtotal	\$	9,291.67
Add: Interest to be Accrued as of 12/31/2013	\$	8,958.33
Required Appropriation 2013		\$ 18,250.00

### LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	420,000.00	5/15/2008	378,000.00	5/10/13	1.050%	42,000.00	3,969.00	12/31/13
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									

INTEREST ON NOTES - _____	UTILITY BUDGET
2013 Interest on Notes	\$ 3,969.00
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 5,343.33
Subtotal	\$ (1,374.33)
Add: Interest to be Accrued as of 12/31/2013	\$ 5,343.33
Required Appropriation - 2013	\$ 3,969.00

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.

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
<b>Total</b>		<b>0.00</b>		<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	12,017.50
Received from 2012 Budget Appropriation *	XXXXXXXXXX	
Received from 2011 Appropriation Reserve Budget Appropriation	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Transfer to General Capital-Sewer Project		XXXXXXXXXX
Balance December 31, 2012	12,017.50	XXXXXXXXXX
	<b>12,017.50</b>	<b>12,017.50</b>

**UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

\*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 & 6b. Trial Balance - Trust Funds/Schedule of Trust Fund Deposits & Reserves
  - 6a. Municipal Public Defender Certification - P.L. 1997, C.256
  - 7. Analysis of Trust Assessment Cash and Investments Pledges to Liabilities and Surplus
  - 8. Trial Balance - Capital Fund
  - 9 & 9a. Cash Reconciliation
  - 10. Federal and State Grants Receivable
  - 11 & 11a. Appropriated Reserves for Federal and State Grants
  - 12. Unappropriated Reserves for Federal and State Grants
  - 13. Local District School Tax - Municipal Open Space 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.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/Tax Levy 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 Systems, 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 & 34a. Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
  - 35 & 35a. 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-5 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 Pledges to Liabilities and Surplus
  - 44 & 58. Utility Revenues and Appropriations
  - 45 & 59. 2012 Utility Operations
  - 46 & 60. Results of Operation, 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
  - 51a & 65a. Schedule of Capital Lease Program Obligations
  - 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





## RESULTS OF 2012 OPERATIONS - SOLID WASTE DISTRICT

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	0.00
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	70.31
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxx	4,849.82
Unexpended Balances of 2012 Budget Appropriations		-
Deficit in Anticipated Revenue		xxxxxxxxxx
Interfund Advance		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	4,920.13	xxxxxxxxxx
	<b>4,920.13</b>	<b>4,920.13</b>

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

## OPERATING SURPLUS - SOLID WASTE DISTRICT

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	59,447.47
Excess in Results of 2012 Operations	xxxxxxxxxx	4,920.13
Amount Appropriated in 2012 Budget - Cash	50,000.00	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2012	14,367.60	
	<b>64,367.60</b>	<b>64,367.60</b>

## ANALYSIS OF BALANCE DECEMBER 31, 2012

(FROM SOLID WASTE DISTRICT - TRIAL BALANCE)

Cash		57,658.97
Investments		
Interfund Accounts Receivable		
Subtotal		57,658.97
Deduct Cash Liabilities Marked with "C" on Trial Balance		43,291.37
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		14,367.60
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		0.00
		<b>14,367.60</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.

