

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012  
(UNAUDITED)

POPULATION LAST CENSUS	2,369
NET VALUATION TAXABLE 2012	\$212,659,347
MUNICODE	2102

FIVE DOLLAR 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.

BOROUGH of ALPHA County of WARREN

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature: 

Name and Title: Robert W. Swisher, R.M.A.

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared 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 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, LORRAINE ROSSETTI, am the Chief Financial Officer, License # N0557, of the BOROUGH of ALPHA County of WARREN 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	1001 East Boulevard Alpha, New Jersey 08865
Phone #	908-454-0076
Fax #	908-454-4210

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 analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Alpha \_\_\_\_\_, 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:

Certified by me:  
This 27th day of March 2013.

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

**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 # 3 ELIGIBLE**

*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	<u>Borough of Alpha</u>
Chief Financial Officer:	<u>Lorraine Rossetti</u>
Signature:	<u></u>
Certificate #:	<u>N0557</u>
Date:	<u></u>

**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	<u></u>
Chief Financial Officer:	<u></u>
Signature:	<u></u>
Certificate #:	<u></u>
Date:	<u></u>

22-6001634

Fed I.D. #

Borough of Alpha

Municipality

Warren

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	\$	\$ 5,797.58	\$

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 t \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Alpha County of \_\_\_\_\_ Warren \_\_\_\_\_ 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

**Borough of Alpha**

\_\_\_\_\_  
MUNICIPALITY

**Warren**

\_\_\_\_\_  
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	\$2,644,250.03	
Change Fund	175.00	
	\$2,644,425.03	
State of New Jersey - Senior Citizens and Veterans	14,925.32	
Taxes Receivable:		
Current Year	149,563.96	
Prior Year	8,190.86	
Tax Title Liens	213,071.82	
Foreclosed Property	9,592.50	
Interfunds:		
Trust Other Fund		\$755,319.05
Water/Sewer Operating Utility Fund	45,820.30	
Public Assistance		297.00
Deferred Charges - 40A:4-55	21,000.00	
Appropriation Reserves		121,437.89
Encumbrances Payable		18,943.59
Prepaid Taxes		30,709.01
Reserve for:		
Due State of NJ - Marriage License Fees		428.00
Due State of NJ - DCA Fees		50.00
Plumbing Inspections		2,769.00
Master Plan		10,526.44
Tax Maps		3,755.00
Community Day		1,686.25
Revaluation of Property		2,289.00
Historical Books		1,380.00
County Taxes Payable		275.90

(Do not crowd - add additional sheets)

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*

[illegible]

(Do not crowd - add additional sheets)



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

**POST CLOSING**  
**TRIAL BALANCE - SUMMARY CURRENT FUND AND**  
**STATE AND FEDERAL GRANTS**  
AS AT DECEMBER 31, 2012

Title of Account		Debit	Credit
Cash	85001	\$2,680,610.88	
Taxes Receivable	85002	157,754.82	
Tax Title Liens	85003	213,071.82	
Foreclosed Property	85004	9,592.50	
Other Receivables	85007	60,745.62	
State and Federal Grants Receivable	85006	87,979.40	
Emergencies and Deferred Charges	85005	21,000.00	
Total Assets	85008	\$3,230,755.04	
Cash Liabilities	85009		\$1,508,824.76
Reserve for Receivables	85010		426,239.44
Fund Balance	85011		1,295,690.84
Total Liabilities, Reserves and Fund Balance	85012		\$3,230,755.04

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

**POST CLOSING**  
**TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNTS #1 AND #2\*  
AS AT DECEMBER 31, 2012

[illegible]

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

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

## POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2012

[illegible]

(Do not crowd - add additional sheets)

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

**(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2012

[illegible]

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

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2011:..... (1) \$ 600.00  
x 25%  
(2) \$ 150.00

Municipal Public Defender Trust Cash Balance December 31, 2012:..... (3) \$ 1,205.48

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) =..... \$ 455.48

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

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

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount</u> December 31, 2011 per <u>Audit Report</u>	<u>Receipts</u>	<u>Expended</u>	<u>Balance</u> as at December 31, <u>2012</u>
1. <u>Escrow Deposits</u>	\$ <u>290,824.86</u>	\$ <u>23,175.59</u>	\$ <u>12,776.16</u>	\$ <u>301,224.29</u>
2. <u>Tax Sale Premiums</u>	<u>1,800.00</u>	<u>29,800.00</u>		<u>31,600.00</u>
3. <u>Open Space</u>	<u>740,636.35</u>	<u>85,140.08</u>	<u>7,357.92</u>	<u>818,418.51</u>
4. <u>Veterans Memorial Park</u>	<u>3,040.95</u>	<u>1.57</u>	<u>3,042.52</u>	
5. <u>POAA</u>	<u>8.00</u>			<u>8.00</u>
6. <u>Public Defender</u>	<u>805.34</u>	<u>400.14</u>		<u>1,205.48</u>
7. <u>Pool Fundraiser</u>	<u>2,210.55</u>	<u>0.32</u>		<u>2,210.87</u>
8. <u>Historical Trust</u>	<u>215.78</u>	<u>0.06</u>		<u>215.84</u>
9. <u>SWR-Mun Alliance</u>	<u>14,461.47</u>	<u>16,180.56</u>	<u>25,674.77</u>	<u>4,967.26</u>
10. <u>Accumulated Leave</u>	<u>40,000.00</u>	<u>5,000.00</u>		<u>45,000.00</u>
11. <u>Payroll</u>	<u>1,451.63</u>	<u>647,978.22</u>	<u>649,145.20</u>	<u>284.65</u>
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Totals:	\$ <u>1,095,454.93</u>	\$ <u>807,676.54</u>	\$ <u>697,996.57</u>	\$ <u>1,205,134.90</u>

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED 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	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								
Prepaid Assessments								
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Totals								

\*Show as red figure

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

AS AT DECEMBER 31, 2012

[illegible]

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



## CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	\$321,585.56	\$2,610,508.73	\$287,844.26	\$2,644,250.03
Trust - Assessment				
Trust - Animal Control	20.00	405.72	0.16	425.56
Trust - Other		455,033.19	5,217.34	449,815.85
Capital - General	203,769.08	35,827.55	115,894.52	123,702.11
Water/Sewer - Operating	248,565.56	53,890.04	32,270.22	270,185.38
Water/Sewer - Capital		770,977.48	587,995.78	182,981.70
Sewer Utility- Assessment Trust				
Public Assistance** II		10,159.58		10,159.58
Grant Fund	20,312.14	15,875.75	2.04	36,185.85
Total	\$794,252.34	\$3,952,678.04	\$1,029,224.32	\$3,717,706.06

\*Includes Deposits in Transit

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


### **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9, 9(a) & 9(b) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2012.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have

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

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

Signature: 

Title: **Registered Municipal Accountant**

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

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

[illegible]

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.

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

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

[illegible]

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
Highlands Grant	\$4,761.90						\$4,761.90
Clean Communities		\$5,751.56	\$5,632.48		\$119.08		
Highlands Plan Conformance Grant		103,100.00	19,882.50				83,217.50
Totals	\$4,761.90	\$108,851.56	\$25,514.98		\$119.08		\$87,979.40

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations			Expended		Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Clean Communities	\$165.10	\$5,751.56			\$5,797.58		\$119.08	
Recycling Tonnage Grant	6,934.30							\$6,934.30
Drunk Driving Enforcement Fund	1,148.40							1,148.40
Municipal Court Alcohol Rehab	3,636.96							3,636.96
Municipal Alliance	4,083.80							4,083.80
SLAHEOP	124.72							124.72
Body Armor Replacement Fund	378.19							378.19
Highlands Grant	599.77							599.77
Highlands Plan Conformance Grant			\$103,100.00					103,100.00
Totals	\$17,071.24	\$5,751.56	\$103,100.00		\$5,797.58		\$119.08	\$120,006.14

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Received	Applied to Receivable			Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	\$1,532.64			\$1,655.14				\$3,187.78
Municipal Court Alcohol Rehab				971.33				971.33
Totals	\$1,532.64			\$2,626.47				\$4,159.11

LOCAL DISTRICT SCHOOL TAX \*

		Debit	Credit
Balance January 1, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	\$406,109.88
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	XXXXXXXX	1,028,045.62
Levy School Year July 1, 2012 - June 30, 2013		XXXXXXXX	
Levy Calendar Year 2012		XXXXXXXX	2,925,681.00
Paid		\$2,896,997.50	XXXXXXXX
Balance December 31, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	434,793.38	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004-00	1,028,045.62	XXXXXXXX
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.		\$4,359,836.50	\$4,359,836.50

# Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2012	85045-00	XXXXXXXX	\$740,636.35
2012 Levy	81105-00	XXXXXXXX	\$85,081.11
Interest Earned		XXXXXXXX	58.97
Miscellaneous Receipts			
Expended		\$7,357.92	XXXXXXXX
Balance December 31, 2012	85046-00	818,418.51	XXXXXXXX
		\$825,776.43	\$825,776.43

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE

		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	
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 #	85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85034-00		XXXXXXXXXX
# Must include unpaid requisitions.			

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		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	\$16,340.34
2012 Levy		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	1,220,133.98
County Library	80003-04	XXXXXXXXXX	
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	130,459.25
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	275.90
Paid		\$1,366,933.57	XXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		275.90	XXXXXXXXXX
		\$1,367,209.47	\$1,367,209.47

SPECIAL DISTRICT TAXES

NOT APPLICABLE

			Debit	Credit
Balance January 1, 2012			XXXXXXXXXX	
2011 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00		XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX	XXXXXXXXXX
Municipal Open Space			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
2012 Levy			XXXXXXXXXX	
Paid				XXXXXXXXXX
Balance December 31, 2012				XXXXXXXXXX
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
NOT APPLICABLE			
Balance January 1, 2012	80004-01	xxxxxxxxx	
State Library Aid Received in 2012	80004-02	xxxxxxxxx	
Expended	80004-09		xxxxxxxxx
Balance December 31, 2012	80004-10		

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

		Debit	Credit
NOT APPLICABLE			
Balance January 1, 2012	80004-03	xxxxxxxxx	
State Library Aid Received in 2012	80004-04	xxxxxxxxx	
Expended	80004-11		xxxxxxxxx
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
NOT APPLICABLE			
Balance January 1, 2012	80004-05	xxxxxxxxx	
State Library Aid Received in 2012	80004-06	xxxxxxxxx	
Expended	80004-13		xxxxxxxxx
Balance December 31, 2012	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
NOT APPLICABLE			
Balance January 1, 2012	80004-07	xxxxxxxxx	
State Library Aid Received in 2012	80004-08	xxxxxxxxx	
Expended	80004-15		xxxxxxxxx
Balance December 31, 2012	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2011

Source		Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated	80101-	\$323,939.00	\$323,939.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated				xxxxxxxxxx
Adopted Budget		352,698.56	378,096.67	\$25,398.11
Added by N.J. S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
		103,100.00	103,100.00	
Total Miscellaneous Revenue Anticipated	80103-	455,798.56	481,196.67	25,398.11
Receipts from Delinquent Taxes	80104-	160,000.00	202,426.82	42,426.82
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	1,823,205.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	1,823,205.00	1,921,158.30	97,953.30
		\$2,762,942.56	\$2,928,720.79	\$165,778.23

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	\$5,973,789.54
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00	\$2,925,681.00	xxxxxxxxxx
Regional School Tax	80119-00		xxxxxxxxxx
Regional High School Tax	80110-00		xxxxxxxxxx
County Taxes	80111-00	1,350,593.23	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	275.90	xxxxxxxxxx
Special District Taxes	80113-00		xxxxxxxxxx
Municipal Open Space Tax	80120-00	85,081.11	
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	309,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	1,921,158.30	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.		\$6,282,789.54	\$6,282,789.54

**STATEMENT OF GENERAL BUDGET REVENUES 2012**  
(Continued)

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

[illegible]

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

CFO Signature:

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	\$2,659,842.56
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	103,100.00
Appropriated for 2012 (Budget Statement Item 9)	80012-03	2,762,942.56
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	2,762,942.56
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	2,762,942.56
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$2,332,412.17
Paid or Charged - Reserve for Uncollected Taxes	80012-09	309,000.00
Reserved	80012-10	121,437.89
Total Expenditures	80012-11	2,762,850.06
Unexpended Balances Canceled (see footnote)	80012-12	\$92.50

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)			
Total Authorizations			
Deduct Expenditures:			
Paid or Charged			
Reserved			
Total Expenditures			

RESULTS OF 2012 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxx	\$25,398.11
Delinquent Tax Collections	80013-02	xxxxxxxx	42,426.82
		xxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxx	97,953.30
Unexpended Balances of 2012 Budget Appropriations	80013-04	xxxxxxxx	92.50
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxx	163,322.83
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	
		xxxxxxxx	
Unexpended Balances of 2011 Approp. Reserves	80013-05	xxxxxxxx	74,467.80
Prior Years Interfunds Returned in 2012	80013-06	xxxxxxxx	
		xxxxxxxx	
		xxxxxxxx	
		xxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxx	xxxxxxxx
Balance January 1, 2012	80013-07	\$1,028,045.62	xxxxxxxx
Balance December 31, 2012	80013-08	xxxxxxxx	1,028,045.62
Deficit in Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxx
			xxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxx
Interfund Advances Originating in 2012	80013-12	45,820.30	xxxxxxxx
Refund of Prior Years Revenue		300.00	xxxxxxxx
			xxxxxxxx
			xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	357,541.06	xxxxxxxx
		\$1,431,706.98	\$1,431,706.98

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Marriage Licenses	\$45.00
Clerk Fees	1,276.20
Pavillion Fees	1,400.00
Street Openings	8,000.00
Lease Fees	125,674.71
Cable TV Fees	8,929.00
Miscellaneous	15,060.32
Assessor Fees	60.00
Payment in Lieu of Taxes	2,000.00
Senior Citizen and Veteran Admin Fee	877.60
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$163,322.83

SURPLUS - CURRENT FUND  
YEAR 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXXXX	\$1,262,088.78
2.		XXXXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXX	357,541.06
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	\$323,939.00	XXXXXXXXXX
5. Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2012	80014-05	1,295,690.84	XXXXXXXXXX
		\$1,619,629.84	\$1,619,629.84

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

Cash	80014-06	\$2,644,425.03
Investments	80014-07	
Sub-Total		2,644,425.03
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,384,659.51
Cash Surplus	80014-09	1,259,765.52
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	\$14,925.32
Deferred Charges #	80014-12	21,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	35,925.32
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	\$1,295,690.84

# 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)# or (Abstract of Ratables)	82101-00	\$	6,186,260.84
	82113-00	\$	
2. Amount of Levy Special District Taxes	82102-00	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	1,262.07
5a. Subtotal 2012 Levy		\$	6,187,522.91
5b. Reductions due to tax appeals**		\$	
5c. Total 2012 Levy	82106-00	\$	6,187,522.91
6. Transferred to Tax Title Liens	82107-00	\$	52,132.19
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82109-00	\$	12,037.22
9. Discount Allowed	82110-00	\$	
10. Collected in Cash: In 2011	82121-00	\$	32,630.54
In 2012 *	82122-00	\$	5,895,159.00
State's Share of 2012 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	46,000.00
R.E.A.P. Revenue	82124-00	\$	
Total to Line 14	82111-00	\$	5,973,789.54
11. Total Credits		\$	6,037,958.95
12. Amount Outstanding December 31, 2012	83120-00	\$	149,563.96
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5) is			96.54%
	82112-00		

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

14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		\$ 5,973,789.54
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$
To Current Taxes Realized in Cash (Sheet 17)		\$ 5,973,789.54

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000.00, or .699985. Then 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 RS 54:48-1 et seq approved by resolution 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

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	\$14,425.32	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	14,250.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	32,750.00	xxxxxxxxxx
4. Sr.Citizens Deductions Allowed By Tax Collector	1,250.00	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	\$2,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	xxxxxxxxxx	5,119.86
9. Received in Cash from State	xxxxxxxxxx	40,380.14
10.		
11.		
12. Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	14,925.32
Due To State of New Jersey		xxxxxxxxxx
	\$62,675.32	\$62,675.32

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

Line 2	<u>\$14,250.00</u>
Line 3	<u>32,750.00</u>
Line 4	<u>1,250.00</u>
Sub-Total	<u>48,250.00</u>
Less: Line 7	<u>2,250.00</u>
To Item 10, Sheet 22	<u><u>\$46,000.00</u></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 -  School Budget	Actual	80016-		\$2,925,681.00
	Estimate **	80017-		xxxxxxxxxx
3. Vocational School Tax -	Actual			
	Estimate *			xxxxxxxxxx
4. Regional School District Tax -	Actual			
	Estimate *			xxxxxxxxxx
5. Regional High School Tax -  School Budget	Actual	80018-		
	Estimate *	80019-		xxxxxxxxxx
6. County Tax	Actual	80020-		1,350,593.23
	Estimate *	80021-		xxxxxxxxxx
7. Special District/ Open Space Taxes	Actual	80022-		85,081.11
	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)				* May not be stated in an amount less than "actual" Tax of 2012.
Vocational School Tax (Amount Shown on Line 3 Above)				
Regional School District Tax (Amount Shown on Line 4 Above)				** 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.
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				
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				

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

## ACCELERATED TAX SALE - CHAPTER 99

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

**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			\$367,813.06	xxxxxxx
A. Taxes	83102-00	\$163,130.11	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	204,682.95	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes	83105-00		xxxxxxx	
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) 1,649.66
B. Tax Title Liens-Transfers from Taxes	83107-00		(1) 1,649.66	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	367,813.06
8. Totals			369,462.72	369,462.72
9. Balance Brought Down			367,813.06	xxxxxxx
10. Collected:			xxxxxxx	202,426.82
A. Taxes	83116-00	153,289.59	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00	49,137.23	xxxxxxx	xxxxxxx
11. Interest and Costs - 2012 Tax Sale	83118-00		3,744.25	xxxxxxx
12. 2012 Taxes Transferred to Liens	83119-00		52,132.19	xxxxxxx
13. 2012 Taxes	83123-00		149,563.96	xxxxxxx
14. Balance December 31, 2012			xxxxxxx	370,826.64
A. Taxes	83121-00	157,754.82	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	213,071.82	xxxxxxx	xxxxxxx
15. Totals			\$573,253.46	\$573,253.46

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 55.03%

17. Item No. 14 multiplied by percentage shown above is \$204,065.90 and represents the  
maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance, January 1, 2012	84101-00	\$9,592.50	xxxxxxx
2. Foreclosed or Deeded in 2012		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2012	84114-00	xxxxxxx	\$9,592.50
		\$9,592.50	\$9,592.50

CONTRACT SALES

NOT APPLICABLE

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

MORTGAGE SALES

NOT APPLICABLE

		Debit	Credit
15. Balance January 1, 2012	84120-00		xxxxxxx
16. 2012 Sales from Foreclosed Property	84121-00		xxxxxxx
22. Collected *	84122-00	xxxxxxx	
23.	84123-00	xxxxxxx	
19. Balance December 31, 2012	84124-00	xxxxxxx	

Analysis of Sale of Property:

\* Total Cash Collected in 2012 84125-00

Realized in 2012 Budget

To Results of Operations (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 Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorizations - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

## Sheet 29

80025-00                      80026-00

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.

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

Totals							
--------	--	--	--	--	--	--	--

80028-00

recorded on this page.

\* 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	\$95,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$95,000.00	xxxxxxx	
Outstanding, December 31, 2012	80033-04		xxxxxxx	
		\$95,000.00	\$95,000.00	
2013 Bond Maturities - General Capital Bonds	80033-05			\$
2013 Interest on Bonds*	80033-06		\$	

ASSESSMENT SERIAL BONDS - NOT APPLICABLE

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			\$

LIST OF BONDS ISSUED DURING 2012

NOT APPLICABLE

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**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	\$57,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$14,250.00	xxxxxxx	
Outstanding, December 31, 2012	80033-04	42,750.00	xxxxxxx	
		\$57,000.00	\$57,000.00	
2013 Loan Maturities			80033-05	\$ 14,250.00
2013 Interest on Loans			80033-06	\$ 540.91
Total 2013 Debt Service for Green Acres Loan			80033-13	\$ 14,790.91

**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
NOT APPLICABLE				
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
NOT APPLICABLE				
Total	80035-			

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

NOT APPLICABLE		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)

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.								
Total								

80051-0180051-02

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.								
Total								

80051-0180051-02

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				
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.				
Total				
		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 a code number.	Balance - January 1, 2012		2012 Authorizations		Expended	Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Tax Refunding Bond (98-06)	\$5,680.81						\$5,680.81	
Various Improvements (02-07)	369.74						369.74	
Purchase of 2008 Dump Truck (07-09)	1,311.00						1,311.00	
Construction & Installation of a Salt Shed (08-09)	1,045.41						1,045.41	
Reconstruction of Edge Road (09-07)	46,537.04						46,537.04	
Reconstruction of the Lee Ave. Pedestrian Bridge (09-08)	186,971.83				\$22,933.13		164,038.70	
Site Prep. & Erection of a Salt Shed (09-12)	744.00						744.00	
Rehabilitation of the Bandit Chipper (10-04)	505.87						505.87	
Purchase of a Digital Recording System (10-05)	27.20						27.20	
Reconstruction of North Boulevard (11-06)	211,765.50				159,015.50	\$52,750.00		
Replacement of Curbing North Boulevard (12-07)			\$12,000.00		10,000.00		2,000.00	
General Public Property Improvements (12-09)			10,000.00		10,000.00			
Reconstruction of North Boulevard (12-10)			200,000.00		172,504.94		27,495.06	
Access Road to Municipal Property (12-16)			10,000.00		9,000.00		1,000.00	
Salt Storage Reinforcement/Reconstruction (12-17)			16,000.00		6,500.00		9,500.00	
Totals	\$454,958.40		\$248,000.00		\$389,953.57	\$52,750.00	\$260,254.83	

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

## GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

[illegible]

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

# GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE		Debit	Credit
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.

Capital Improvement Fund	\$16,520.00
Surplus	188,200.00
Reserves	<u>43,280.00</u>
	\$248,000.00

## 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
Replacement of Curbing North Blvd (12-07)	\$12,000.00			
General Public Property Improvement (12-08)	10,000.00			
Reconstruction of North Blvd (12-10)	200,000.00			
Construction of Access Rd. & Imp. (12-16)	10,000.00			
Salt Shed Reconstruction (12-17)	16,000.00			
Total 80032-00	\$248,000.00			

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	xxxxxxx	\$4,067.68
Premium on Sale of Bonds		xxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxx	52,750.00
Various Reserves Canceled			135,164.65
Appropriated to Finance Improvement Authorizations	80029-02	\$188,200.00	xxxxxxx
Appropriated to 2012 Budget Revenue	80029-03		xxxxxxx
Balance December 31, 2012	80029-04	3,782.33	xxxxxxx
		\$191,982.33	\$191,982.33

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, 2011		\$	
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)		\$	
3. Amount of Bonds Issued Under Item 1 Maturing in 2013	\$		
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement	\$		
5. Total of 3 and 4 - Gross Appropriation	\$		
6. Less Amount of Special Trust Fund to be Used	\$		
7. Net Appropriation Required		\$	

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2012 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.

1. Total Tax Levy for the Year 2012 was

\$ 6,187,522.91

2. Amount of Item 1 Collected in 2012 (\*)

\$ 5,973,789.54

3. Seventy (70) percent of Item 1

\$ 4,331,266.04

(\*) 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

N

2. 4% of 2011 Tax Levy for all purposes:  
Levy -- \$

O

3. Cash Deficit 2012

N

4. 4% of 2012 Tax Levy for all purposes:  
Levy -- \$

E

E.	Unpaid	2011	2012	Total
1. State Taxes		\$	\$	\$
2. County Taxes		\$	275.90	\$ 275.90
3. Amounts due Special Districts		\$	\$	\$
4. Amounts due School Districts for Regional School Tax		\$	434,793.38	\$ 434,793.38

**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.

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

[illegible]

Sheet 41



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

**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2012**

[illegible]

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

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

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 2011 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2011 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:  
NOT APPLICABLE

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

OPERATING SURPLUS - WATER UTILITY

NOT APPLICABLE

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

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 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

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.)

Caused By	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	Date	Purpose	Amount
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

**WATER UTILITY ASSESSMENT BONDS**

**NOT APPLICABLE**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxx		
Issued	xxxxxxxx		
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		xxxxxxxx	
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		xxxxxxxx	
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								

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.			
Total			

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

NOT APPLICABLE

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Total	70000-							

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

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

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
		xxxxxxx
		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.

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

**UTILITIES ONLY**

NOT APPLICABLE

[illegible]

## WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

NOT APPLICABLE

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

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

[illegible]

Sheet 55



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 - WATER/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>Water/Sewer Utility Capital Fund</b>		
Est. Proceeds Bonds and Notes Authorized	\$840,000.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$840,000.00
Cash	182,981.70	
Fixed Capital	3,944,212.13	
Fixed Capital Auth. And Uncompleted	1,100,000.00	
Due Water/Sewer Utility Operating Fund		0.86
Capital Improvement Fund		23,750.00
Bond Anticipation Notes		755,000.00
Contracts Payable		45,360.00
Improvement Authorizations:		
Funded		4,553.43
Unfunded		129,284.89
Reserve for:		
Waste Water Treatment Plant		1,193.37
Hydrant Replacement		13,950.80
Purchase of Equipment		4,538.03
Facility and Equipment		32,716.97
Leak Detection		45.66
Well Coverage		3,720.00
Reserve for Amortization		3,944,212.13
Reserve for Deferred Amortization		260,000.00
Fund Balance		8,867.69
	\$6,067,193.83	\$6,067,193.83

(Do not crowd - add additional sheets)

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

**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2012**

[illegible]

(Do not crowd - add additional sheets)

**ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEDGED 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
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx		xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx		xxxxxx	xxxxxx	xxxxxx	xxxxxx

\*Show as red figure

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2012

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-	\$507,288.00	\$507,288.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Water Rents	91303-	285,000.00	287,595.63	\$2,595.63
Sewer Rents	91304-	570,000.00	573,031.97	3,031.97
	91305-			
Added by N.J.S. 40A:4-87: (List)		xxxxxxx	xxxxxxx	xxxxxxx
Subtotal		1,362,288.00	1,367,915.60	5,627.60
Deficit (General Budget) **	91306-			
	91307-	\$1,362,288.00	\$1,367,915.60	\$5,627.60

\*\*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		\$1,362,288.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,362,288.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,362,288.00
Deduct Expenditures:		
Paid or Charged	\$1,348,301.86	
Reserved	11,922.84	
Surplus (General Budget) **		
Total Expenditures		1,360,224.70
Unexpended Balance Canceled (See Footnote)		\$2,063.30

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/SEWER UTILITY

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

SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	\$4,387.44	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		\$4,387.44

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

**RESULTS OF 2012 OPERATIONS - WATER/SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	\$5,627.60
Unexpended Balances of Appropriations	xxxxxxxxx	2,063.30
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	44,811.76
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxx	4,387.44
Accrued Interest Canceled		8,479.13
Deficit in Anticipated Revenue		xxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	\$65,369.23	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	\$65,369.23	\$65,369.23

**OPERATING SURPLUS - WATER/SEWER UTILITY**

	Debit	Credit
Balance January 1, 2012	xxxxxxxxx	\$646,391.86
Excess in Results of 2012 Operations	xxxxxxxxx	65,369.23
Amount Appropriated in 2012 Budget - Cash	\$507,288.00	xxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 2012	204,473.09	xxxxxxxxx
	\$711,761.09	\$711,761.09

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

Cash		\$270,210.38
Investments		
Interfund Accounts Receivable		0.86
Subtotal		270,211.24
Deduct Cash Liabilities Marked with "C" on Trial Balance		65,738.15
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		204,473.09
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.		\$204,473.09

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011			\$46,262.91
Increased by:			
Water/Sewer Rents Levied			857,368.21
Decreased by:			
Collections	\$860,627.60		
Overpayments applied			
Transfer to Water/Sewer Liens			
Other			
			860,627.60
Balance December 31, 2012			\$43,003.52

SCHEDULE OF WATER/SEWER 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/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 <u>Report</u>	Amount in 2012 <u>Budget</u>	Amount Resulting from <u>2012</u>	Balance as at <u>Dec. 31, 2012</u>
1. Emergency Authorization -	\$ 47,000.00	\$ 47,000.00	\$	\$
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>	Appropriated for In Budget of <u>Year 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2012 DEBT SERVICE FOR BONDS  
WATER/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*		\$	

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

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

**INTEREST ON BONDS - WATER/SEWER 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/SEWER UTILITY FHA LOAN**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxx	\$351,936.70	
Issued	xxxxxxxx		
Paid	\$351,936.70	xxxxxxx	
Outstanding December 31, 2012		xxxxxxx	
	\$351,936.70	\$351,936.70	
2013 Loan Maturities - FHA Loans			\$
2013 Interest on Loans*		\$	

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

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

**INTEREST ON LOANS - WATER/SEWER 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)

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. Ord. 11-12 Improvements to Water Utility	\$755,000.00	12/19/2012	\$755,000.00	12/18/2013	1.500%		\$11,325.00	12/18/2013
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Total	\$755,000.00	\$41,262.00	\$755,000.00	\$41,626.00			\$11,325.00	

**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.

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2013 Interest on Notes	\$ 11,325.00
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 377.50
Subtotal	\$ 10,947.50
Add: Interest to be Accrued as of 12/31/2013	\$ 500.00
Required Appropriation - 2013	\$ 11,447.50

(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								

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.			
Total			

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		Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Hydrants/Values (10-03)	\$3.43						\$3.43	
Meters and Radio Frequency Remotes (10-18)	4,550.00						4,550.00	
Water Infrastructure Improvements (11-04)	12,942.00	\$85,000.00			\$97,942.00			
Water Utility Improvements (11-12)		693,401.85			564,116.96			\$129,284.89
Total	70000-	\$17,495.43	\$778,401.85		\$662,058.96		\$4,553.43	\$129,284.89

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

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

	Debit	Credit
Balance January 1, 2012	xxxxxxx	\$23,750.00
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
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxx
		xxxxxxx
Balance December 31, 2012	\$23,750.00	xxxxxxx
	\$23,750.00	\$23,750.00

**WATER/SEWER 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.

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

## UTILITIES ONLY

NOT APPLICABLE

Purpose		Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2012 or Prior Years
<b>Total</b>						

## STATEMENT OF CAPITAL SURPLUS

	Debit	Credit
Balance January 1, 2012	xxxxxxxx	\$7,312.69
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Premium on Sale of Notes		1,555.00
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxx
Balance December 31, 2012	\$8,867.69	xxxxxxxx
	\$8,867.69	\$8,867.69



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".

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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
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17. & 17a.	General Budget Revenues
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18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2012 Operation - Current Fund
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21.	Surplus Account and Analysis of Balance
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22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax collection Rate for 2012
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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
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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 Obligation
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