

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

POPULATION LAST CENSUS 5,765  
NET VALUATION TAXABLE 2012 967,374,190  
MUNICODE 2160

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

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

Township of Lopatcong, 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 34a, 49 to 51a and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature David H. Evans of Nisivoccia LLP  
Title Registered Municipal Accountant

(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 are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I Mary E. Dobes, am the Chief Financial Officer, License # NO 207, of the Township of Lopatcong, 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 assurance as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature \_\_\_\_\_  
Title Chief Financial Officer  
Address 232 South Third Street  
Phone Number 908-859-1057  
Fax Number 908-213-1037  
Email dobesb@lopatcongtp.com

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

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Lopatcong as of December 31, 2012 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

None

Certified by me

this 8th day of February, 2013.

David H. Evans

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road Suite 300

(Address)

Mount Arlington, NJ 07856

(Address)

973-328-1825

(Phone Number)

973-328-0507

(Fax Number)

devans@nisivoccia.com

(Email)

**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: **John Fritts** \_\_\_\_\_

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

Certificate #: **008293** \_\_\_\_\_

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: Township of Lopatcong  
Chief Financial Officer: Mary E. Dobes  
Signature: \_\_\_\_\_  
Certificate #: NO 207  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

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

22-6002047

Fed I.D. #

**Township of Lopatcong**

Municipality

**Warren**

County

**Report of Federal and State Financial Assistance**

**Expenditure of Awards**

Fiscal Year Ending: 12/31/2012

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	_____	\$ <u>260,161.30</u>	\$ _____ -

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

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2012 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title **Registered Municipal Accountant**

(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.

N/A

**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 2012 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

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

**Township of Lopatcong**

\_\_\_\_\_  
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 Subtotalled and Subtotal Must be Marked with "C" - - Taxes Receivable Must Be Subtotalled*

Title of Account	Debit	Credit
Cash and Cash Equivalents	967,829.76	
Due From State of New Jersey:		
Senior Citizens and Veterans Deductions	4,184.43	
Receivables Offset with Full Reserves:		
Delinquent Property Taxes Receivable	473,600.67	
Tax Title Lien Receivable	128,784.18	
Revenue Accounts Receivable	7,375.46	
Property Acquired for Taxes - Assessed Valuation	577,800.00	
Due From:		
Federal and State Grant Fund	121,423.40	
Trust Fund	6,302.57	
General Capital Fund	15,335.37	
Sewer Operating Fund	480.62	
Payroll	511.72	
	1,331,613.99	
Deferred Charges:		
Overexpenditure of Appropriation	28,310.35	
Special Emergency	263,177.60	
<b>Totals</b>	<b>2,595,116.13</b>	

(Do not crowd - add additional sheets)

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

## POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D) AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Appropriation Reserves:		
Unencumbered		84,272.72
Encumbered		45,783.49
		130,056.21
Prepaid Taxes		145,464.80
Accounts Payable		1,151.91
Due to County for Added Taxes		39,858.90
Due to State of New Jersey - Marriage Licenses		890.00
Due Other Trust Fund Tax Sale Premium		66,049.00
Local School District Taxes Payable		500,020.28
Reserve for Update of Master Plan		7,208.71
Reserve for Sale of Municipal Assets		24.60
		890,724.41 "c"
Reserve for Receivables		1,331,613.99
Fund Balance		372,777.73
		<b>2,595,116.13</b>

(Do not crowd - add additional sheets)











# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

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

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

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

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

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

Chief Financial Officer: Mary E. Dobes  
Signature: \_\_\_\_\_  
Certificate #: NO 207  
Date: \_\_\_\_\_

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount per 12/31/2011 Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as of <u>12/31/2012</u>
1. <u>Community House Trust</u>	230,000.00	230,000.00		230,000.00
2. <u>UCI Deposits</u>	4,101.64	27,626.34	31,280.19	447.79
3. <u>Subdivision Fees</u>	443,745.54	100,347.44	121,600.93	422,492.05
4. <u>Detention Basin</u>	140,721.42			140,721.42
5. <u>Tax Sale Premium Funds</u>	48,901.00	92,600.00	60,801.00	80,700.00
6. <u>Open Space Trust</u>	4,802.00	257,028.48	256,138.52	5,691.96
7. <u>Outside Employment of Police Officers</u>	1,766.33	18,975.45	19,747.57	994.21
8. <u>Parking Offenses Adjudication Act</u>	607.60	3.00		610.60
9. <u>Public Defender</u>	87.27	2,658.00	2,600.00	145.27
10. <u>Committee on Affordable Housing</u>	314,843.94	31,834.08	331,406.61	15,271.41
11. <u>Recreation</u>	55,000.80	123,164.31	121,678.58	56,486.53
12. _____				
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
<b>Totals:</b>	1,014,577.54	884,237.10	945,253.40	953,561.24

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX





## CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	75,288.21	1,018,291.24	(125,749.69)	967,829.76
Trust - Assessment				
Trust - Dog License		1,630.40	(1,515.54)	114.86
Trust - Other	75.00	987,986.35	(4,429.49)	983,631.86
Capital - General	15,000.00	19,811.94	(34,426.00)	385.94
Water - Operating				
Water - Capital				
Sewer Utility Assessment Trust		41.10		41.10
Public Assistance **				
Special Garbage District				
Sewer - Operating	12,742.57	573,468.56	(17,527.91)	568,683.22
Sewer - Capital		3,072,775.55		3,072,775.55
Federal and State Grant Fund		16,939.23	(2,750.20)	14,189.03
<b>Total</b>	103,105.78	5,690,944.37	(186,398.83)	5,607,651.32

\* Include Deposits in Transit

\*\* Be sure to include Public Assistance 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 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2012.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2012.

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

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

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

Title: **Registered Municipal Accountant** \_\_\_\_\_

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

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

<b>Current Fund:</b>	
Team Capital Bank #80013495	1,018,291.24
<b>Animal Control:</b>	
Team Capital Bank #80013388	1,630.40
<b>General Capital:</b>	
Team Capital # 80013528	19,811.94
<b>Sewer Operating:</b>	
Team Capital Bank #80013502	573,468.56
<b>Sewer Capital:</b>	
Team Capital Bank #80013487	63,294.35
Team Capital Bank #00013990	3,009,481.20
	<b>3,072,775.55</b>
<b>Sewer Utility Assessment Trust:</b>	
Team Capital Bank # 80013479	41.10
<b>Federal and State Grant Fund</b>	
Team Capital #12010799	16,938.25
Team Capital #20036802	0.98
	<b>16,939.23</b>
<b>Trust Funds:</b>	
Team Capital Bank#80013346	86,729.64
Bank of America Acct #999400649	316,323.21
Capital Team Bank Acct #80013453	447.79
Team Capital Bank Acct #12005104	12,910.61
Team Capital Bank Acct #80122022	230,000.00
Team Capital Bank Acct #29003860	93,210.11
Team Capital Bank Acct #12100970	130.36
Team Capital Bank Acct #80013536	105,088.46
TeamCapitalBank CD #30004089	56,631.39
TeamCapitalBank CD #30004063	86,514.78
	<b>987,986.35</b>
<b>Total All Funds</b>	<b>5,690,944.37</b>

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	Transfer From Unappropriated Reserves	Balance Dec. 31, 2012
Municipal Alliance:					
2003	2,455.28				2,455.28
2004	378.96				378.96
Domestic Violence Training Program - 2003	2,082.06				2,082.06
Recycling Tonnage Grant:					
2007	321.91				321.91
2012		6,352.59		6,352.59	
Stormwater Management Grant - 2007	2,117.00				2,117.00
Fire Company Grant	3,590.00				3,590.00
New Jersey Department of Transportation					
Grant		145,000.00		105,000.00	40,000.00
Community Forestry Grant	119.00				119.00
Drunk Driving Enforcement Fund Grant		17,399.61		17,399.61	
U Drink, U Drive, U Lose Grant:					
2006	1,087.12				1,087.12
2007	2,913.00				2,913.00

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

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Transfer From Unappropriated Reserves	Balance Dec. 31, 2012
Clean Communities Grant		14,927.34		14,927.34	
Safe and Secure Communities Program:					
2008	30,770.00				30,770.00
2009	22,025.00				22,025.00
2010	1,821.00				1,821.00
State Forestry Grant		5,000.00		5,000.00	
Assistance to Firefighters Grant	28,342.00				28,342.00
Regional Master Plan Highlands Grant:					
2010	17,933.50				17,933.50
Obey the Signs or Pay the Fines Grant	175.00				175.00
NJBPU Clean Energy Program	34,310.50	1,925.00			36,235.50
Donation for Police Equipment		6,000.00		6,000.00	
Reserve for Body Armor Grant		14,017.90		14,017.90	
Warren County DARE Officers Assoc		242.08		242.08	
South First Street Developers Share	12,325.00				12,325.00

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

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Transfer From Unappropriated Reserves	Balance Dec. 31, 2012
Body Armor Grant		1,725.49		1,725.49	
<b>Totals</b>	162,766.33	212,590.01		170,665.01	204,691.33

Sheet 10B

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2012
		Budget	Appropriations By 40A:4-87				
Recycling Tonnage Grant:							
2011	1,926.54				1,231.04		695.50
2012			6,352.59		1,492.60		4,859.99
New Jersey Transportation Trust Fund:							
2001	7,573.49				7,573.49		
2012		145,000.00			143,364.47		1,635.53
Pothole Repair Program-1996	0.84						0.84
Environmental Services Grant - 1999	61.57						61.57
GIS Grant - 2001	2,500.00						2,500.00
Federal Recreation Trails Grant - 2001	326.67						326.67
2010	492.07				492.07		
Community Forestry Grant	119.00				119.00		
State Forestry Grant			5,000.00		4,515.59		484.41
Volunteer Fire Association Reimbursement							
Grant	3,000.00				3,000.00		
South First Street Developers Share	18,972.50			5,677.50	20,753.24		3,896.76

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2012
		Budget	Appropriations By 40A:4-87				
Clean Communities Program:							
2010	315.99				315.99		
2011	10,623.31				1,780.09		8,843.22
2012		14,927.34	1,925.00		11,676.24		5,176.10
Donations for Shade Trees-2002	267.50						267.50
Emergency Planning Grant-2004	267.72				133.16		134.56
NJ Motor Vehicle Fines	653.00						653.00
Safe & Secure Communities Program:							
2009	6,154.00				222.95		5,931.05
2010	1,821.00						1,821.00
Federal Fire Company Grant	85.90				85.90		
Obey the Signs or Pay the Fines	175.00						175.00
Donations for Police Department				400.00		400.00	
Donations for Police Equipment			6,000.00			4,123.10	1,876.90
Donations for Announcers Booth				561.59			561.59

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2012
		Budget	Appropriations By 40A:4-87				
Hepatitis B Inoculation				1,140.00		1,140.00	
Assistance to Firefighters Grant	1,098.15				1,087.12		11.03
Assistance to Firefighters Grant:							
Local Match	1,431.25				1,219.33		211.92
Energy Efficiency and Conservation							
Block Grant				27,990.05	27,990.05		
Wastewater Management Grant	9,389.65						9,389.65
Reserve for DOT Local Aid Grant	79,367.50				71,707.50		7,660.00
Drunk Driving Enforcement Fund			17,399.61		2,006.65	5,430.00	9,962.96
Reserve for Body Armor Grant		14,017.90			365.93		13,651.97
Body Armor Grant			1,725.49				1,725.49
Warren County DARE Officer Assoc			242.08				242.08
<b>Totals</b>	<b>146,622.65</b>	<b>173,945.24</b>	<b>38,644.77</b>	<b>35,769.14</b>	<b>301,132.41</b>	<b>11,093.10</b>	<b>82,756.29</b>



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

Grant	Balance Jan. 1, 2012	Transferred to 2012 Budget Appropriations			Received			Balance Dec. 31, 2012
		Budget	Appropriations By 40A:4-87					
Clean Communities Grant		14,927.34			14,948.28			20.94
Reserve for Body Armor Grant	14,017.90	14,017.90						
Drunk Driving Enforcement Fund			17,399.61		17399.61			
Warren County DARE Officers Association			242.08		242.08			
Recycling Tonnage Grant			6,352.59		6,352.59			
Drive Sober Grant					3,586.20			3,586.20
Body Armor Grant			1,725.49		1,725.92			0.43
Donation for Police Equipment			6,000.00		6,000.00			
State Forestry Grant			5,000.00		5,000.00			
South First Street Developers Share		105,000.00			105,000.00			
<b>Totals</b>	14,017.90	133,945.24	36,719.77		160,254.68			3,607.57

Sheet 12

**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	20.30
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	XXXXXXXX	6,121,722.00
Levy School Year July 1, 2012 - June 30, 2013		XXXXXXXX	12,517,144.00
Levy Calendar Year 2012		XXXXXXXX	
Paid		11,880,294.02	XXXXXXXX
Balance December 31, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	500,020.28	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004-00	6,258,572.00	XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		18,638,886.30	18,638,886.30

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2012	85045-00	XXXXXXXX	4,802.00
2012 Levy	85105-00	XXXXXXXX	256,818.00
Interest Earned		XXXXXXXX	210.48
Expenditures		256,138.52	XXXXXXXX
Balance December 31, 2012	85046-00	5,691.96	XXXXXXXX
		261,830.48	261,830.48

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	XXXXXXX	XXXXXXX
County Taxes 80003-01	XXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXX	71,778.17
2012 Levy	XXXXXXX	XXXXXXX
General County 80003-03	XXXXXXX	4,779,941.61
County Library 80003-04	XXXXXXX	458,801.78
County Health	XXXXXXX	
County Open Space Preservation	XXXXXXX	580,424.51
Due County for Added and Omitted Taxes 80003-05	XXXXXXX	39,858.90
Paid	5,890,946.07	XXXXXXX
Balance December 31, 2012	XXXXXXX	XXXXXXX
County Taxes		XXXXXXX
Due County for Added and Omitted Taxes	39,858.90	XXXXXXX
	5,930,804.97	5,930,804.97

## SPECIAL DISTRICT TAXES - N/A

	Debit	Credit
Balance January 1, 2012 80003-06	XXXXXXX	
2012 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXX	XXXXXXX
Fire - 81108-00	XXXXXXX	XXXXXXX
Sewer - 81111-00	XXXXXXX	XXXXXXX
Water - 81112-00	XXXXXXX	XXXXXXX
Garbage - 81109-00	XXXXXXX	XXXXXXX
Open Space - 81105-00	XXXXXXX	XXXXXXX
	XXXXXXX	XXXXXXX
	XXXXXXX	XXXXXXX
Total 2012 Levy 80003-07	XXXXXXX	
Paid 80003-08		XXXXXXX
Balance December 31, 2012 80003-09		XXXXXXX

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

## STATE LIBRARY AID

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

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

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

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

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

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

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

**STATEMENT OF GENERAL BUDGET REVENUES 2012**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	350,224.00	350,224.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	3,039,330.24	2,822,013.27	217,316.97 *
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See listing on Sheet 17a	38,644.77	38,644.77	
Total Miscellaneous Revenue Anticipated 80103-	3,077,975.01	2,860,658.04	217,316.97 *
Receipts from Delinquent Taxes 80104-	437,500.00	409,003.92	28,496.08 *
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	3,196,143.06	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	3,196,143.06	3,273,391.36	77,248.30
	7,061,842.07	6,893,277.32	168,564.75 *

**ALLOCATION OF CURRENT TAX COLLECTIONS**

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	21,371,972.50
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	12,517,144.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	5,819,167.90	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	39,858.90	XXXXXXXX
Special District Tax 80113-00	256,818.00	XXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	534,407.66
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	3,273,391.36	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	21,906,380.16	21,906,380.16

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



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012**

2012 Budget as Adopted	80012-01	7,023,197.30
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	38,644.77
Appropriated for 2012 (Budget Statement Item 9)	80012-03	7,061,842.07
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>7,061,842.07</b>
Add: Overexpenditures (see footnote)	80012-06	28,310.35
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>7,090,152.42</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	6,471,008.32
Paid or Charged - Reserve for Uncollected Taxes	80012-09	534,407.66
Reserved	80012-10	84,272.72
<b>Total Expenditures</b>	<b>80012-11</b>	<b>7,089,688.70</b>
Unexpended Balances Canceled (see footnote)	80012-12	463.72

**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 - N/A**

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2012 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>		
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		



## RESULTS OF 2012 OPERATION

### CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated                      80013-01	XXXXXXXX	
Delinquent Tax Collections                                      80013-02	XXXXXXXX	
	XXXXXXXX	
Required Collection of Current Taxes                      80013-03	XXXXXXXX	77,248.30
Unexpended Balances of 2012 Budget Appropriations      80013-04	XXXXXXXX	463.72
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXX	21,126.61
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property              81120-	XXXXXXXX	
Sale of Municipal Assets	XXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves      80013-05	XXXXXXXX	19,156.04
Prior Years Interfunds Returned in 2012                      80013-06	XXXXXXXX	
Tax Overpayments Canceled	XXXXXXXX	
Non Budget Revenue Current Taxes	XXXXXXXX	
Cancellation of Capital Reserves	XXXXXXXX	300,000.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXX	XXXXXXXX
Balance January 1, 2012                                      80013-07	6,121,722.00	XXXXXXXX
Balance December 31, 2012                                      80013-08	XXXXXXXX	6,258,572.00
Deficit in Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated                      80013-09	217,316.97	XXXXXXXX
Delinquent Tax Collections                                      80013-10	28,496.08	XXXXXXXX
		XXXXXXXX
Required Collection of Current Taxes                      80013-11		XXXXXXXX
Interfund Advances Originating in 2012                      80013-12	155,139.21	XXXXXXXX
Veterans and Senior Citizens Disallowed 2010	3,479.45	XXXXXXXX
Prior Year Tax Overpayments Applied as Prepaid	68,537.21	XXXXXXXX
Refund of Prior Year Revenue	20,935.79	XXXXXXXX
		XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	60,939.96	XXXXXXXX
	6,676,566.67	6,676,566.67







**ACCELERATED TAX SALE / TAX LEVY SALE-CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2012**

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

**(1) Utilizing Accelerated Tax Sale**

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

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

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

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

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

---

---

**(2) Utilizing Tax Levy Sale**

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

LESS: Proceeds from Tax Levy Sale (excluding premium) ..... \_\_\_\_\_

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

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

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

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

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	868.68	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	22,750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	83,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	2,750.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	500.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	2,000.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2010 Taxes	XXXXXXXX	3,479.45
9. Received in Cash from State	XXXXXXXX	99,704.80
10. Veterans Deductions Disallowed By Tax Collector		750.00
11.		
12. Balance December 31, 2012	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	4,184.43
Due To State of New Jersey		XXXXXXXX
	110,118.68	110,118.68

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

Line 2		22,750.00	
Line 3		83,250.00	
Line 4		3,250.00	
Sub-Total		109,250.00	
Less: Line 7		2,750.00	
To Item 10, Sheet 22		106,500.00	

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

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

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

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

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

\_\_\_\_\_  
Date

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

	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXX
2. Local District School Tax - Actual 80016-		
Estimate** 80017-		XXXXXXXX
3. Regional School District Tax - Actual 80225-		
Estimate* 80026-		XXXXXXXX
4. Regional High School Tax - Actual 80018-		
School Budget Estimate* 80019-		XXXXXXXX
5. County Tax Actual 80020-		
Estimate* 80021-		XXXXXXXX
6. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXXX
7. Municipal Open Space Tax Actual 80027-		
Estimate* 80028-		XXXXXXXX
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		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		* Must not be stated in an amount less than 'actual' Tax of Year 2012  ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15th 2011 (Chap. 136, P.L. 1978) Consideration must be given to calendar year calculation
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)		
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations		Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		



## ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

C. TIMES: % of increase of Amount to be  
 Raised by Taxes over Prior Year \_\_\_\_\_ %  
 $[(2013 \text{ Estimated Total Levy} - 2012 \text{ Total Levy}) / 2012 \text{ Total Levy}]$

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		515,679.91	XXXXXXXX
	A. Taxes	83102-00      411,177.20	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83103-00      104,502.71	XXXXXXXX	XXXXXXXX
2.	Canceled:		XXXXXXXX	XXXXXXXX
	A. Taxes	83105-00	XXXXXXXX	7,403.22
	B. Tax Title Liens	83106-00	XXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes	83108-00	XXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXX	
4.	Added Taxes	83110-00	6,304.20	XXXXXXXX
5.	Added Tax Title Liens	83111-00		XXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXX	949.26
	B. Tax Title Liens - Transfers from Taxes	83107-00	949.26	XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXX	514,580.89
8.	Totals		522,933.37	522,933.37
9.	Balance Brought Down		514,580.89	XXXXXXXX
10.	Collected:		XXXXXXXX	409,003.92
	A. Taxes	83116-00      409,003.92	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXX	XXXXXXXX
11.	Interest and Costs - 2012 Tax Sale	83118-00	4,423.06	XXXXXXXX
12.	2012 Taxes Transferred to Liens	83119-00	18,909.15	XXXXXXXX
13.	2012 Taxes	83123-00	473,475.67	XXXXXXXX
14.	Balance December 31, 2012		XXXXXXXX	602,384.85
	A. Taxes	83121-00      473,600.67	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83122-00      128,784.18	XXXXXXXX	XXXXXXXX
15.	Totals		1,011,388.77	1,011,388.77

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by item No. 9) is 79.48%

17. Item No. 14 multiplied by percentage shown above is 478,775.48 and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

## SCHEDULE OF FORECLOSED PROPERTY

### (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2012	84101-00	577,800.00	XXXXXXXX
2. Forclosed or Deeded in 2012		XXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXX	XXXXXXXX
5A.	84102-00	XXXXXXXX	XXXXXXXX
5B.	84105-00		
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	
8. Sales		XXXXXXXX	XXXXXXXX
9. Cash *	84109-00	XXXXXXXX	
10. Contract	84110-00	XXXXXXXX	
11. Mortgage	84111-00	XXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXX	577,800.00
		577,800.00	577,800.00

### CONTRACT SALES

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

### MORTGAGE SALES

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

Analysis of Sale of Property:                      \$ \_\_\_\_\_  
 \* Total Cash Collected in 2012                      (84125-00)

Realized in 2012 Budget                      \_\_\_\_\_

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

**DEFERRED CHARGES**  
**-MANDATORY CHARGES ONLY-**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**  
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit in Animal Control Fund</u>	\$ 648.50	\$ 648.50	\$ _____	\$ _____
4. <u>Overexpenditure</u>	\$ _____	\$ _____	\$ 28,310.35	\$ 28,310.35
_____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**N.J.S. 40A:4-53 SPECIAL EMERGENCY -**

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICAN DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
12/29/11	Hurricane Irene/Tropical Storm Lee	200,000.00	40,000.00	200,000.00	40,000.00		160,000.00
11/2/11	Reassessment	128,972.00	25,794.40	128,972.00	25,794.40		103,177.60
	Totals	328,972.00	65,794.40	328,972.00	65,794.40		263,177.60

Sheet 29

80025-00

80026-00

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2012" must be entered here and then raised in the 2013 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
Totals							
				80027-00	80028-00		

Sheet 30  
N/A

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

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2012" must be entered here and then raised in the 2013 budget.

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

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

Source		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXX	6,667,000.00	
Issued	80033-02	XXXXXXX		
Paid	80033-03	305,000.00	XXXXXXX	
Outstanding, December 31, 2012	80033-04	6,362,000.00	XXXXXXX	
		6,667,000.00	6,667,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	305,000.00
2013 Interest on Bonds *		80033-06	252,017.50	
<b>Assessment Serial Bonds</b>				
Outstanding, January 1, 2012	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2012	80033-10		XXXXXXX	
2013 Bond Maturities - Assessment Bonds			80033-11	
2013 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	252,017.50

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN \_\_\_\_\_

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXX		
Issued	80033-02	XXXXXXX		
Paid	80033-03		XXXXXXX	
Outstanding, December 31, 2012	80033-04		XXXXXXX	
2013 Loan Maturities			80033-05	
2013 Interest on Loans			80033-06	\$
Total 2013 Debt Service for _____ Loan			80033-13	
<b>LOAN</b>				
Outstanding, January 1, 2012	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2012	80033-10		XXXXXXX	
2013 Loan Maturities			80033-11	
2013 Interest on Loans			80033-12	\$
Total 2013 Debt Service for _____ Loan			80033-13	

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15



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

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80034-01	XXXXXXX		
Paid	80034-02		XXXXXXX	
Outstanding, December 31, 2012	80034-03		XXXXXXX	
2013 Bond Maturities - Term Bonds	80034-04		\$	
2013 Interest on Bonds *	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding, January 1, 2012	80034-06	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
Total	80035-			

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

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

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Installation of Solar Panels and Related Equipment	1,062,000.00	4/14/2010	1,062,000.00	4/11/2013	1.2500%	36,650.00	13,275.00	4/11/2013
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
<b>Total</b>		1,062,000.00		1,062,000.00			36,650.00	13,275.00	

Sheet 33

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

80051-01

80051-02

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

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

All notes with an original date of issue of 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.

(Do not crowd - add additional sheets)

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

### DEBT SERVICE FOR ASSESSMENT NOTES

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

Sheet 34  
N/A

**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.**

80051-01      80051-02

**\*\* 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

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

Sheet 34a  
N/A

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	Prior Year Encumbrances Returned	Expended	Ordinances Refunded	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded						Funded	Unfunded
Purchase of DPW Equipment	61.39						61.39		
Purchase of Athletic Association Equipment	858.00						858.00		
Renovations to the Municipal Building	57,505.31				54,677.27			2,828.04	
Purchase of Fire Truck	4,935.56						4,935.56		
Various Capital Improvements	23,057.18				23,057.18				
Purchase of Four Wheel Drive Utility Vehicle and Box Trailer	3,283.00						3,283.00		
Installation of Solar Panels and Related Equipment					1,044.00	1,044.00			

Sheet 35

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

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

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Prior Year Encumbrances Returned	Expended	Ordinance Refunded	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded						Funded	Unfunded
DPW Trucks and Salt Spreader	48.46						48.46		
Acquisition of Bleachers and Various Road Renovations and Replacement									
Lighting for Municipal Pool				22,689.00	26,469.00	3,780.00			
Reconstruction of Portion of Stelko and Edward Street	5,996.91				5,996.91				
Acquisition of DPW Equipment, Fire House Equipment and Crosswalk Project			150,000.00		143,262.36			6,737.64	
<b>Totals</b>	<b>95,745.81</b>		<b>150,000.00</b>	<b>22,689.00</b>	<b>254,506.72</b>	<b>4,824.00</b>	<b>9,186.41</b>	<b>9,565.68</b>	

Sheet 35a

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



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

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

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Acquisition of DPW Equipment,				
Fire House Equipment and				
Crosswalk Project	150,000.00		150,000.00	150,000.00
<b>Total</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>150,000.00</b>

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

\* Local Improvement - No downpayment necessary per Bond Counsel



**GENERAL CAPITAL FUND**

**STATEMENT OF CAPITAL SURPLUS**

**YEAR - 2012**

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	
Premium Sale of Bond Anticipation Notes		XXXXXXXXXX	
Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2012	80029-04		XXXXXXXXXX

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2013 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_

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

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

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

**MUNICIPALITIES ONLY**  
**IMPORTANT!**

*This Sheet Must Be Completely Filled in or the Statement Will be Considered Incomplete*  
(N.J.S.A. 52:27BB-55 as Amended by Chap. 211 P.L. 1981)

A.

1. Total Tax Levy for the Year 2012 was	\$	<u>21,942,414.42</u>
2. Amount of Item 1 Collected in 2012 (*)	\$	<u>21,371,972.50</u>
3. Seventy (70) percent of Item 1	\$	<u>15,359,690.09</u>

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2012?

Answer YES or NO Yes

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2012?

Answer YES or NO Yes If answer is "NO" give details

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

C. Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: \_\_\_\_\_

D.

1. Cash Deficit 2011	\$	<u>None</u>
2. 4% of 2011 Tax Levy for all purposes:		
Levy-- \$	=	\$ _____
3. Cash deficit 2012	\$	<u>_____</u>
4. 4% of 2012 Tax Levy for all purposes:		
Levy-- \$	=	\$ _____

E.

	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$	<u>_____</u>	\$	<u>_____</u>
2. County Taxes	\$	<u>_____</u>	\$ 39,858.90	\$ <u>39,858.90</u>
3. Amounts due Special Districts	\$	<u>_____</u>	\$	<u>_____</u>
4. Amounts due Districts for Local School Tax	\$	<u>_____</u>	\$ 500,020.28	\$ <u>500,020.28</u>

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

**UTILITIES ONLY**

***NOTE:***

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





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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

# SCHEDULE OF WATER UTILITY BUDGET - 2012

## BUDGET REVENUES

Source	Budget	Realized	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)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal			
Deficit (General Budget) **	91306-		
	91307-		

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
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 Balances Canceled (see footnote)	

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2012 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:		
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

### SECTION 2:

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

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

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



**RESULTS OF 2012 OPERATIONS - WATER UTILITY**

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

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

**OPERATING SURPLUS - WATER UTILITY**

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

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

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

# MAY NOT BE ANTICIPATED AS NON\_CASH SURPLUS IN 2013 BUDGET

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

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

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## SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2011		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2012		\$ _____

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

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

<u>Caused By</u>	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

**WATER UTILITY ASSESSMENT BONDS**

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

**INTEREST ON BONDS - WATER UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

**INTEREST ON LOANS - WATER UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Sheet 50  
N/A

**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 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.**

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 FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Sheet 51  
N/A

**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

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

Sheet 51a  
N/A

(Do not crowd - add additional sheets)



**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	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
<b>Total</b>	70000-							

Sheet 52  
N/A

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

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

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

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

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

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

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

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	
Premium on Bond Sale And Note Sale	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 SEWER UTILITY FUND**  
AS OF 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
Cash - Treasurer	568,683.22	
Due from Sewer Utility Capital Fund	20,512.70	
Due From Sewer Utility Assessment Fund	0.21	
Receivables with Full Reserves:		
Sewer Rental Receivable	210,616.03	
Sewer Liens Receivable	2,970.86	
	213,586.89	
Appropriation Reserves:		
Unencumbered		164,765.74
Encumbered		2,101.00
Prepaid Sewer Rents		6,581.16
Sewer Hook-up Overpayments		8,000.00
Due Third Party Liens		287.06
Accrued Interest on Notes		16,500.00
Due Current Fund		480.62
		198,715.58 "C"
Reserve for Receivables		213,586.89
Fund Balance		390,480.55
	802,783.02	802,783.02

(Do not crowd - add additional sheets)





**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS				Due To Sewer Capital	Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget	Interest				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities - Interfund	2.72			0.21			2.72	0.21
Trust Surplus	40.89							40.89
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	43.61			0.21		-	-	41.10

# SCHEDULE OF SEWER UTILITY BUDGET - 2012

## BUDGET REVENUES

Source	Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government 02			
Rents	1,464,144.00	1,630,381.94	166,237.94
Miscellaneous Revenue Anticipated	35,000.00	82,710.26	47,710.26
Additional Sewer Charges	162,668.00	162,668.00	
Capital Fund Balance	250,000.00	250,000.00	
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal			
Deficit (General Budget) ** 07			
	1,911,812.00	2,125,760.20	213,948.20

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	1,911,812.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>1,911,812.00</b>
Add: Overexpenditures (see footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>1,911,812.00</b>
Deduct Expenditures:	
Paid or Charged	1,747,045.67
Reserved	164,765.74
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>1,911,811.41</b>
Unexpended Balances Canceled (see footnote)	0.59

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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



# STATEMENT OF 2012 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

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

### SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	1,624.20	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If non, enter "None"	None	
* Excess (Revenue Realized)		1,624.20

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

**RESULTS OF 2012 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	213,948.20
Unexpended Balances of Appropriations	XXXXXXX	0.59
Miscellaneous Revenue Not Anticipated	XXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXX	1,624.20
Cancellation of Initial Service Charges Held in Escrow		
Deficit in Anticipated revenue		XXXXXXX
Refund of Prior Year Revenue		XXXXXXX
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	215,572.99	XXXXXXX
	215,572.99	215,572.99

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

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXXX	174,907.56
Excess Resulting from 2012 Operations	XXXXXXX	215,572.99
Amount Appropriated in the 2012 Budget - Cash		XXXXXXX
Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXX
Refund of Prior Year Revenue		XXXXXXX
Balance December 31, 2012	390,480.55	XXXXXXX
	390,480.55	390,480.55

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

Cash	80014-06	568,683.22
Investments	80014-07	
Interfund Accounts Receivable		20,512.91
Sub Total		589,196.13
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	198,715.58
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	390,480.55
*Other Assets Pledged to Surplus:		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		
		390,480.55

# MAY NOT BE ANTICIPATED AS NON\_CASH SURPLUS IN 2013 BUDGET

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

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		\$ <u>119,051.02</u>
Increased by:		
_____ Rents Levied		\$ <u>1,884,614.95</u>
Decreased by:		
Collections	\$ <u>1,788,770.23</u>	
Prepayments Applied	\$ <u>4,279.71</u>	
Transfer to _____ Liens	\$ _____	
Other - Miscellaneous Revenue	\$ _____	
		\$ <u>1,793,049.94</u>
Balance December 31, 2012		\$ <u>210,616.03</u>

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## SCHEDULE OF SEWER LIENS

Balance December 31, 2011		\$ <u>2,970.86</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2012		\$ <u>2,970.86</u>

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

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

<u>Caused By</u>	Amount Dec. 31, 2011 per Audit <u>Report</u>	Amount in 2012 <u>Budget</u>	Amount Resulting from 2012	Balance as at <u>Dec. 31, 2012</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

**SEWER UTILITY ASSESSMENT BONDS**

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

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

**SEWER UTILITY LOAN**

Source	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXX	
<b>SEWER UTILITY LOAN</b>			
2013 Loan Maturities			
2013 Interest on Loans *			

  

<b>SEWER UTILITY LOAN</b>			
Source	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXX	
<b>SEWER UTILITY LOAN</b>			
2013 Loan Maturities			
2013 Interest on Loans *			

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

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

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computer to (Insert Date)
						For Principal	For Interest **	
1. Improvements to Sanitary Sewer System	3,000,000.00	7/25/2012	3,000,000.00	7/24/2013	1.2500%		37,500.00	7/24/2013
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Sheet 64

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

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

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

**All notes with an original date of issue of 2010 or prior require one 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.**

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2013 Interest on Notes	\$ 37,500.00
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 16,500.00
Subtotal	\$ 21,000.00
Add: Interest to be Accrued as of 12/31/2013	\$ 21,000.00
Required Appropriation - 2013	\$ 37,500.00

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

### DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Sheet 65  
N/A

**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

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

Sheet 65a  
N/A

80051-01

80051-02

(Do not crowd - add additional sheets)

**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	Encumbrances Returned	Expended	Ordinances Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Purchase of Street Sweeper	12,247.72						12,247.72	
Improvements to Sanitary Sewerage System	68,301.73	3,265,000.00			28,264.21		40,037.52	3,265,000.00
<b>Total</b>	80,549.45	3,265,000.00			28,264.21		52,285.24	3,265,000.00

Sheet 66

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

## SEWER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	33,117.22
Received from 2012 Budget Appropriation *	XXXXXXXX	
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
Improvements to Sewerage Sanitary System		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2012	33,117.22	XXXXXXXX
	33,117.22	33,117.22

## SEWER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

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

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

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

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Totals	-	-	-	-

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2012**

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	250,166.69
Premium on Sale of Bonds	XXXXXXXX	6,150.00
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2012 Budget Revenue	250,000.00	XXXXXXXX
Balance December 31, 2012	6,316.69	XXXXXXXX
	256,316.69	256,316.69

# 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".

## INDEX

- 1, 1a & 1b. Certification and Affidavit
  - 1c. Municipal Budget Local Examination Certification
  - 1d. Report of Federal and State Financial Assistance Expenditures of Awards
  2. Instructions and Certification
  - 3, 3a & 3b. Trial Balance - Current Fund
  4. Trial Balance - Public Assistance Fund
  5. Trial Balance - Federal and State Funds
  - 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
  - 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
  7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
  8. Trial Balance - Capital Fund
  - 9 & 9a. Cash Reconciliation
  10. Federal and State Grants Receivable
  - 11 & 11a. Appropriated Reserves for Federal and State Grants
  12. Unappropriated Reserves for Federal and State Grants
  13. Local District School Tax - Municipal Open Space Tax
  14. Regional School Tax - Regional High School Tax
  15. County Taxes Payable - Special District Taxes
  16. Reserves for State and Federal Aid for Library Services
  - 17 & 17a. General Budget Revenues
  17. Allocation of Current Tax Collections
  18. General Budget Appropriations
  18. Emergency Appropriations for Local District School Purposes
  19. Results of 2012 Operation - Current Fund
  20. Schedule of Miscellaneous Revenues Not Anticipated
  21. Surplus Account and Analysis of Balance
  22. Current Tax Levy
  - 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2012
  23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
  24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
  25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
  - 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
  26. Delinquent Taxes and Tax Title Liens
  27. Foreclosed Property; Contract Sales; Mortgage Sales
  28. Deferred Charges and List of Judgments - Current
  29. Emergency - Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
  30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
  - 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
  32. Summary Statement of Debt Service Requirements - School - Type I and Current
  33. Debt Service for Notes (Other than Assessment Notes)
  - 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
  - 35 & 35a. Improvement Authorizations
  36. Capital Improvement Fund
  37. Down Payment
  37. Capital Improvements Authorized in 2012
  38. General Capital Surplus, Bond Covenants
  39. Required Information (N.J.S.A. 52:27BB-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 Utility Operations
  - 46 & 60. Results of Operation, Operating Surplus and Analysis
  - 47 & 61. Utility Accounts Receivable; Utility Liens
  - 48 & 62. Deferred Charges and List of Judgments - Utility
  - 49 & 63. Summary Statement of Debt Service Requirements
  - 49a & 63a. Summary Statement of Loan Requirements
  - 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
  - 51 & 65. Debt Service for Utility Assessment Notes
  - 51a & 65a. Schedule of Capital Lease Program Obligations
  - 52 & 66. Improvement Authorizations (Utility Capital)
  - 53 & 67. Capital Improvement Fund and Down Payments
  - 54 & 68. Utility Capital Improvements Authorized in 2012; Utility Capital Surplus