

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012 (UNAUDITED)

POPULATION LAST CENSUS 42,940  
NET VALUATION TAXABLE 2012 \$8,437,787,805.00  
MUNICODE 1806

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


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

Township of Bridgewater County of Somerset

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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


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

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

## REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **Natasha Turchan**, am the Chief Financial Officer, License # **N-0638** of the **Township** of **Somerset** County: **Somerset** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature	
Title	Chief Municipal Finance Officer
Address	P.O. Box 6300 - Bridgewater, N.J. 08807
Phone #	908-725-3422
Fax #	908-722-4977

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

# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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



(Registered Municipal Accountant)

SUPLEE, CLOONEY & CO.

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, N.J. 07090

(Address)

(908) 789-9300

(Phone Number)

Certified by me:

This 16th day of January, 2013.

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

\_\_\_\_\_

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:

Stephen RodzinaK

Signature:



Certificate #:

8587

Date:

\_\_\_\_\_

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**

BY


**CHIEF FINANCIAL OFFICER  
GROUP #1 - ELIGIBLE**

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90% ;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The municipality did not conduct a tax lien sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A: 4-45.ee.
10. The Municipality 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 Bridgewater  
Chief Financial Officer: Natasha Turchan  
Signature:   
Certificate #: N - 0638  
Date: 1/18/13

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



22-6001691  
 Fed I.D. #  
 Bridgewater  
 Municipality  
 Somerset  
 County

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

Fiscal Year Ending:	<u>December 31, 2012</u>		
(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended	
TOTAL	\$ 48,804.80	\$ 659,338.76	\$ _____

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

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

Note:

All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000.00 beginning with Fiscal Years 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

1/18/13  
 Date

**IMPORTANT!**  
**READ INSTRUCTIONS**

**INSTRUCTION**

**Not Applicable**

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 \_\_\_\_\_ during the year 2012 and that sheets 40 to 68 are unnecessary.

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

Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

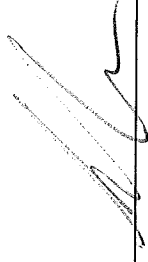
**NOTE:**

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_



SIGNATURE OF TAX ASSESSOR

**Township of Bridgewater**

MUNICIPALITY

**Somerset**

COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
CASH - TREASURER	\$9,671,010.03	
CHANGE FUNDS	410.00	
	9,671,420.03	
DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS	151,026.21	
TAXES RECEIVABLE	1,534,884.03	
TAX TITLE LIENS	125,140.59	
FORECLOSED PROPERTY	422,300.00	
REVENUE ACCOUNTS RECEIVABLE	46,005.32	
INTERFUNDS:		
ANIMAL CONTROL TRUST FUND	2,982.80	
TRUST OTHER FUND		\$791,057.60
SEWER OPERATING FUND		705.36
DEFERRED CHARGES:		
NJSA 40A: 4-54 Sandy	640,000.00	
NJSA 40A: 4-54 Irene	105,600.00	
APPROPRIATION RESERVES		734,495.51
ACCOUNTS PAYABLE		1,527,069.58
PREPAID TAXES		1,098,126.76
TAX OVERPAYMENTS		137,781.43
RESERVE FOR:		
SALE OF MUNICIPAL ASSETS		16,261.03
DUE STATE OF NEW JERSEY - MARRIAGE LICENSES		850.00
DUE STATE OF NEW JERSEY - DCA FEES		16,396.00
SNOW STORM - FEMA		1,023.16
STORM DAMAGE - FEMA		269,937.35
TAX APPEALS		741,144.00
EMERGENCY NOTE PAYABLE		640,000.00
COUNTY TAXES PAYABLE - ADDED TAXES		63,205.00
		6,038,052.78 C
RESERVE FOR RECEIVABLES		2,131,312.74
FUND BALANCE		4,529,993.46
	\$12,699,358.98	\$12,699,358.98

(Do not crowd - add additional sheets)







**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
<b>ASSESSMENT TRUST FUND</b>		
CASH	\$43,834.42	
ASSESSMENT RECEIVABLE	87,088.60	
PROSPECTIVE ASSESSMENTS FUNDED	408,863.19	
RESERVE FOR ASSESSMENTS		\$495,754.52
ASSESSMENT OVERPAYMENTS		1,000.00
FUND BALANCE		43,031.69
	<b>\$539,786.21</b>	<b>\$539,786.21</b>
<b>ANIMAL CONTROL TRUST FUND</b>		
CASH	\$28,994.20	
DUE STATE OF NEW JERSEY	3.00	
DUE CURRENT FUND		\$2,982.80
ACCOUNTS PAYABLE		593.00
RESERVE FOR EXPENDITURES		25,421.40
	<b>\$28,997.20</b>	<b>\$28,997.20</b>

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
<b>TRUST OTHER FUND</b>		
CASH	\$13,892,462.81	
DUE CURRENT FUND	791,057.60	
DUE SEWER OPERATING FUND	37.00	
DUE GRANT FUND	270,473.73	
DUE GENERAL CAPITAL FUND		\$7.16
ACCOUNTS PAYABLE		1,028,569.68
RESERVE FOR:		
STATE UNEMPLOYMENT INSURANCE		48,865.42
OPEN SPACE DEPOSITS		9,045,362.01
TAX PREMIUMS		507,089.20
REDEMPTION OF OUTSIDE LIENS		140,594.78
COAH DEPOSITS		495,249.78
POLICE O/S SERVICES		201,150.53
INSPECTION FEES		395,262.03
MAINTENANCE ESCROW		75,448.05
PROFESSIONAL PLANNING FEES ESCROW		502,010.75
PERFORMANCE BONDS		1,172,144.89
THIRD PARTY INSPECTIONS		144,137.00
PAYROLL DEDUCTIONS PAYABLE		302,377.45
VARIOUS TRUST DEPOSITS		895,762.41
	\$14,954,031.14	\$14,954,031.14

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2011:.....	(1) \$	29,400.00
	X	25%
(2) \$		<u>7,350.00</u>
Municipal Public Defender Trust Cash Balance December 31, 2012:.....	(3) \$	<u>42,363.43</u>

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

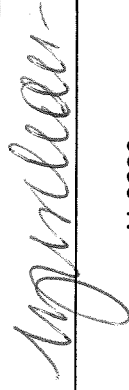
Amount in excess of the amount expended: 3 - (1 + 2) =..... \$ 5,613.43

The undersigned certifies that the municipality has complied with the regulations governing  
*Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer:

Natasha Turchan

Signature:



Certificate #:

N-0638

Date:

1/18/13

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount</u> December 31, 2011 per Audit Report	<u>Receipts</u>	<u>Expended</u>	<u>Balance</u> as at December 31, 2012
	\$	\$	\$	\$
1. <u>Wyeth Detention Basin</u>	24,000.00			24,000.00
2. <u>Cedar Hollow Detention Basin</u>	5,800.00			5,800.00
3. <u>Twp. Of Bridgewater-Wells</u>	1,000.00			1,000.00
4. <u>Mitigation Fund</u>	5,838.00			5,838.00
5. <u>Hovnanian-Improvement to Milltown Road</u>	4,500.00		4,500.00	
6. <u>Emergency Management</u>	3,775.20			3,775.20
7. <u>Met Life-Route 22 Corridor</u>	10,879.91			10,879.91
8. <u>Bridge Comm - Transit</u>	139,400.00			139,400.00
9. <u>Police Confiscated Monies</u>	3,762.42			3,762.42
10. <u>Recreation</u>	2,695.58			2,695.58
11. <u>Dare Op-Cop</u>	20,782.60	4,500.00	7,307.80	17,974.80
12. <u>Op-Cop</u>	392.75	2,790.00		3,182.75
13. <u>Impr. Vanderveer Rd - Joint Bidrs</u>	216,767.94		73,824.76	142,943.18
14. <u>Bridge Comm - Mall Expan. Comp.</u>	149,253.00			149,253.00
15. <u>S.J.P Properties-McMurtry Easement</u>	700.00			700.00
16. <u>Penalties - Fire Dept.</u>	9,100.00	2,450.00	2,100.00	9,450.00
17. <u>Fires &amp; Penalties - Fire</u>	26,443.20	9,450.00	11,285.68	24,607.52
18. <u>Public Defender</u>	38,917.93	14,645.50	11,200.00	42,363.43
19. <u>POAA</u>	4,393.00	124.00		4,517.00
20. <u>Due To Employees-Service Awards</u>	1,344.79			1,344.79
21. <u>Town Center - Fire &amp; First Aid</u>	12,084.73			12,084.73
22. <u>North Bridge/Grove-Hines Overpass</u>	25,000.00			25,000.00
23. <u>Law Enforcement Trust Fund</u>	13,653.46	1,835.40	1,049.95	14,438.91
24. <u>Police Gen. Donations</u>	3,072.36	350.00	589.00	2,833.36
25. <u>Bridg. Emerg. Services Donations</u>	11,986.87		3,407.83	8,579.04
26. <u>Snow Removal Reserve</u>	4,262.61	81,451.54	57,527.43	28,186.72
27. <u>Wildlife Reflector Program</u>	10.76			10.76
28. <u>Every 15 Minutes</u>	973.56			973.56
29. <u>Op-Cop MLFC</u>	2,000.00			2,000.00
30. <u>Pro Rata Sidewalk/Curb</u>	77,680.40	6,782.00		84,462.40
31. <u>Salary Settlements</u>	28,088.03	150,000.00	176,625.16	1,462.87
32. <u>Tree Removal Permits</u>	3,844.40	130.00		3,974.40
33. <u>VanDerVere Sidewalk</u>	11,590.00			11,590.00
34. <u>Finderne Sidewalk</u>	6,520.00			6,520.00
35. <u>Martinsville Sidewalk</u>	7,386.00			7,386.00
36. <u>Recreation/Made</u>	553.12			553.12
37. <u>Wellness Program</u>	580.75		261.70	319.05
38. <u>Soccer</u>	56,150.15	219,757.99	209,380.64	66,527.50
39. <u>Off Tract Contribution</u>	15,446.15			15,446.15
40. <u>Trees - PSE&amp;G</u>	1,000.00			1,000.00
41. <u>Monument</u>	4,890.90		750.00	4,140.90
42. <u>Convenience Fees</u>	2,523.03	15,129.64	12,867.31	4,785.36
<b>Totals:</b>	<b>\$ 959,043.60</b>	<b>\$ 509,396.07</b>	<b>\$ 572,677.26</b>	<b>\$ 895,762.41</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit	Balance Dec. 31, 2011	RECEIPTS				Assessments and Liens	Current Budget	Miscellaneous	Disbursements	Balance Dec. 31, 2012
			xxxxxx	xxxxxx	xxxxxx	xxxxxx					
Assessment Serial Bond Issues:		xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx			xxxxxx		
Middlebrook 79-19		\$0.18									
Ethicon 87-20/88-7/88-24/89-30/90-10		(197.45)								(197.45)	
Assessment Bond Anticipation Note Issues:		xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx			xxxxxx		
Assessment Overpayments		1,000.00								1,000.00	
Due Current Fund											
Trust Surplus		43,031.69								43,031.69	
*Less Assets "Unfinanced"		xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx			xxxxxx	xxxxxx	
Totals		\$43,834.42								\$43,834.42	

\*Show as red figure

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

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$7,930,835.95	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$7,930,835.95
CASH	4,697,365.51	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	51,922,630.83	
UNFUNDED	7,930,835.95	
DUE COAH TRUST FUND		100.00
DUE OPEN SPACE TRUST FUND	107.16	
DUE SEWER OPERATING FUND	99.68	
DUE SEWER CAPITAL FUND	15,140.20	
SERIAL BONDS PAYABLE		50,379,000.00
INFRASTRUCTURE LOAN PAYABLE		541,045.65
GREEN ACRES LOAN PAYABLE		802,833.63
IMPROVEMENT AUTHORITY LOAN PAYABLE		199,751.55
RESERVE FOR CAPITAL PROJECTS		1,756,354.75
CONTRACTS PAYABLE		1,420,746.45
CAPITAL IMPROVEMENT FUND		105,068.30
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		5,529,440.39
UNFUNDED		3,538,670.66
RESERVE FOR PAYMENT OF DEBT SERVICE		900.16
FUND BALANCE		292,267.79
	\$72,497,015.28	\$72,497,015.28
<b>ANALYSIS OF ESTIMATED PROCEEDS</b>		
DEFERRED CHARGES - UNFUNDED	\$7,930,835.95	

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	\$66,608.46	\$9,929,100.09	\$324,698.52	\$9,671,010.03
Trust - Assessment		43,834.42		43,834.42
Trust - Animal Control		29,000.80	6.60	28,994.20
Trust - Other	599.63	13,939,338.84	47,475.66	13,892,462.81
Capital - General		4,709,252.87	11,887.36	4,697,365.51
Sewer - Operating	6,428.82	4,676,109.90	94,666.13	4,587,872.59
Sewer - Capital Sewer Utility- Assessment Trust		2,917,720.27	244,902.00	2,672,818.27
Public Assistance** I & II	64,097.00	15,572.98	18,139.00	61,530.98
Grant Fund		233,191.75	175,601.44	57,590.31
<b>Total</b>	<b>\$137,733.91</b>	<b>\$36,504,560.88</b>	<b>\$917,376.71</b>	<b>\$35,724,918.08</b>

\*Includes Deposits in Transit

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

**REQUIRED CERTIFICATION**

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

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

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

TD Bank North:	
Current Account	\$5,142,770.62
Grant Account	233,191.75
Assessment Trust	43,834.42
Animal Control Trust	29,000.80
Open Space	3,324,104.58
Police O/S Services	228,689.06
SUI	48,904.01
Trust Other	881,260.50
Law Enforcement Trust Fund	14,438.91
COAH	829,650.64
Payroll Agency	303,021.99
General Capital	4,709,252.87
Sewer Operating	4,450,323.74
Sewer Assessment	11,438.96
Sewer Capital	2,917,720.27
P.A.T.F. I	2,198.79
Professional Fees Escrow	525,680.79
Fulton Bank:	
Open Space	1,069,443.76
Peapack - Gladstone Bank	
Current	1,523,518.20
Sewer Operating	225,272.44
Open Space Fund	5,059,802.22

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

# CASH RECONCILIATION DECEMBER 31, 2012 (Continued)

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

Bank of America:	
Site Inspection	\$395,262.03
PNC Bank:	
Sewer Operating	513.72
P.A.T.F. I	1,443.77
P.A.T.F. II	11,930.42
Current	662,158.84
Millington Savings Bank	
Maintenance Escrow	76,247.83
Performance Escrow	1,182,832.52
Provident Bank:	
Current	2,600,652.43
<b>Total</b>	<b>\$36,504,560.88</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	Budget 2012 Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2012
Municipal Alliance Program	\$17,308.68	\$39,673.00	\$49,198.67			\$7,783.01
Drive Sober Grant		4,400.00	4,150.00			250.00
Recycling Tonnage Grant		60,910.61		\$60,910.61		
Homeland Security - County	291,104.00		33,000.00			258,104.00
Body Armor Replacement Fund		13,610.08	6,804.73	6,805.35		
Federal Bulletproof Vest Partnership	9,917.00	2,317.50	7,506.00			4,728.50
Office of Emergency Management	10,000.00	5,000.00	10,000.00			5,000.00
Hazard Mitigation Grant	13,881.73					13,881.73
Target Public Safety Grant		2,000.00	2,000.00			
Safe & Secure Communities	30,000.00	60,000.00	60,000.00			30,000.00
Drunk Driving Enforcement Fund		16,882.88	16,882.88			
Alcohol Education Rehabilitation Fund		4,532.90	4,532.90			
Drunk Driving - Over the Limit, Under Arrest	675.00	5,000.00	4,500.00			1,175.00
Aggressive Driver Enforcement Program		8,000.00	8,000.00			
Youth Services Commission		33.75	33.75			
Child Passenger Safety	4,207.50		3,749.98			457.52
Regional Center Partnership Challenge Grant		20,000.00				20,000.00
Youth Services Newcomer's Club		10,000.00	5,000.00			5,000.00



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

Grant	Balance Jan. 1, 2012	Budget Revenue Realized 2012	Received	Unappropriated Applied	Canceled	Transfer to Trust Fund	Balance Dec. 31, 2012
Public Water Supply Contract	\$2,751.58						\$2,751.58
School Based Partnership	3,379.00						3,379.00
SC Youth Athletic & Recreation Facilities	4,756.31						4,756.31
Energy Efficiency & Conservation Strategy Project	182,200.00		\$117,067.41				65,132.59
H1N1 - Swine Flu	184.35						184.35
Clean Communities Program		\$74,559.24	74,559.24				
Highway Traffic Safety - Safe Corridors	113,607.75	100,131.75	112,449.93				101,289.57
CDBG - Youth Development Program	5,111.00	5,722.00	8,678.29				2,154.71
NJ DOT - Crim Road	45,339.68						45,339.68
NJ DOT - Municipal Aid Program - Country Club Road	13,826.23						13,826.23
NJ DOT - Municipal Aid Program - Repaving US Route 22	145,076.66						145,076.66
NJ DOT - Municipal Aid Program - Brown Road	150,000.00						150,000.00
NJ DOT - Municipal Aid Program - Country Club Phase III		140,000.00					140,000.00
Challenge Grant	10,000.00						10,000.00
NJ Division on Women Grant	2,873.00						2,873.00
Buffer Zone Protection Program		31,000.00					31,000.00
<b>TOTAL</b>	<b>\$1,056,199.47</b>	<b>\$603,773.71</b>	<b>\$528,113.78</b>	<b>\$67,715.96</b>			<b>\$1,064,143.44</b>

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

Grant	Balance Jan. 1, 2012	Transferred from 2012		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled / Refund	Balance Dec. 31, 2012
		Budget Appropriations	Budget					
Public Health Priority Fund	\$3,428.10				\$3,428.10			
Drunk Driving Enforcement Fund	2,137.38	\$16,882.88		\$84.99	15,728.18	\$465.40		\$2,911.67
Over The Limit, Under Arrest	4,050.00	5,000.00	\$4,400.00		8,700.00			4,750.00
Clean Communities Program	58,144.00	74,559.24		500.00	75,740.20	8,500.00		48,963.04
Municipal Alliance Program	117.87	39,673.00		8,028.41	47,701.41			117.87
Municipal Alliance Program - Match		9,918.00		6,813.25	16,341.20	0.46		389.59
Alcohol Education & Rehabilitation	10,016.37		4,532.90		10,500.00			4,049.27
Federal Bulletproof Vest Program	12,256.08		2,317.50	1,854.00	5,852.50			10,575.08
Body Armor Replacement Fund	5,704.95	6,805.35	6,804.73	1,854.00	5,852.50			15,316.53
Aggressive Driver Enforcement Program		8,000.00			8,000.00			
Target Public Safety Grant			2,000.00		1,365.00	635.00		
Hazard Discharge Site Remediation Fund - Mun. Garage				14,603.21	13,426.51	1,176.70		
Hazard Mitigation Grant	9,914.00			0.01		0.01		9,914.00
Safe & Secure Communities		60,000.00			60,000.00			
Somerset County Youth Services Commission	180.36		10,000.00		6,912.28			3,268.08
Somerset County Youth Services Commission		33.75						33.75
SC Youth Athletic & Recreational Facility	14,976.92							14,976.92
Safe & Secure Communities - Match		110,871.00				110,871.00		

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

Grant	Balance Jan. 1, 2012	Budget	Transferred from 2012		Expended	Accounts Payable	Canceled	Balance Dec. 31, 2012
			Budget Appropriations	Appropriation By 40A:4-87				
Recycling Tonnage Grant	\$9,020.90	\$60,910.61		\$78,065.02	\$78,065.02	\$60,000.00		\$9,931.51
Office of Emergency Management	28,396.60		\$5,000.00		3,459.12			29,937.48
Challenge Grant - FINDERINE	21,700.00							21,700.00
Child Passenger Safety	4,007.50				3,754.98			252.52
CDBG - Youth Development Program	2,142.95	5,722.00			6,655.24			1,209.71
Regional Center Partnership - Pearl St & Jamestown Rd	12,250.00			5,141.25	3,642.00	1,499.25		12,250.00
Regional Center Partnership - Peter Brooks	13,845.00				8,000.00			5,845.00
Regional Center Partnership - Challenge Grant		20,000.00			20,000.00			
Buffer Zone Protection Program			31,000.00			30,936.96		63.04
Energy Efficiency & Conservation Strategy Project	54,982.59			70,858.71	107,442.40	18,398.90		
Swine Flu (H1N1)	11,660.74							11,660.74
Tobacco Age Sale Grant	2,460.00							2,460.00
Hepatitis B Inoculation Fund	1,112.07							1,112.07
Homeland Security - County	266,954.00				266,251.81			702.19
NJ DOT - Crim Road	45,339.68							45,339.68
NJ DOT - Municipal Aid Program - Repairing US Route 22	116,935.55			13,083.00	19,403.26			110,615.29
NJ DOT - Municipal Aid Program - Country Club Road	10,977.42							10,977.42

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations	Budget	Appropriation		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled / Refund	Balance Dec. 31, 2012
				By 40A:4-87						
Stormwater Regulation		\$4,798.00								\$4,798.00
NJ DOT - Municipal Aid Program - Brown Road						\$150,000.00	\$150,000.00			
NJ DOT - Highway Safety Grant - Safe Corridor		440.24			\$100,131.75			\$39,640.26	\$1,182.43	62,114.16
NJ DOT - Municipal Aid Program - County Club - Phase III			\$140,000.00							140,000.00
<b>TOTAL</b>	<b>\$727,949.27</b>	<b>\$538,375.83</b>	<b>\$186,186.88</b>	<b>\$350,885.85</b>	<b>\$1,057,092.71</b>	<b>\$161,252.94</b>	<b>\$1,182.43</b>	<b>\$586,234.61</b>		



## LOCAL DISTRICT SCHOOL TAX \*

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxxx	xxxxxxxx
School Tax Payable # 85001-00	xxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	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 # 85003-00		xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00		xxxxxxxx

\* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.  
# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2012 85045-00	xxxxxxxx	
2012 Levy 81105-00	xxxxxxxx	
2012 Levy Added	xxxxxxxx	
Prior Year Levy Added	xxxxxxxx	
Receipts	xxxxxxxx	
Expenditures		xxxxxxxx
		xxxxxxxx
Balance December 31, 2012 85046-00		xxxxxxxx

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85031-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	xxxxxxxxxx	
Levy School Year July 1, 2012 - June 30, 2013	xxxxxxxxxx	
Levy Calendar Year 2012	xxxxxxxxxx	\$111,787,443.35
Paid	\$111,787,443.35	xxxxxxxxxx
Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85033-00	.	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)		xxxxxxxxxx
# Must include unpaid requisitions.		
	\$111,787,443.35	\$111,787,443.35

## REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	\$133,197.09
Due County for Added and Omitted Taxes	xxxxxxxxxx	
2012 Levy:	xxxxxxxxxx	xxxxxxxxxx
General County	xxxxxxxxxx	26,664,003.12
County Library	xxxxxxxxxx	3,874,724.95
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	2,730,102.87
Due County for Added and Omitted Taxes	xxxxxxxxxx	63,205.00
Paid	\$33,402,028.03	xxxxxxxxxx
Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
County Taxes	63,205.00	xxxxxxxxxx
Due County for Added and Omitted Taxes		xxxxxxxxxx
	\$33,465,233.03	\$33,465,233.03

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2012	.xxxxxxxxxx	
2012 Levy: (List Each Type of District Tax Separately - see Footnote)	xxxxxxxxxx	xxxxxxxxxx
Fire -	81108-00	\$2,244,354.00
Sewer -	81111-00	xxxxxxxxxx
Water -	81112-00	xxxxxxxxxx
Garbage -	81109-00	xxxxxxxxxx
Municipal Open Space -	81105-00	xxxxxxxxxx
Municipal Open Space - Added		xxxxxxxxxx
Total 2012 Levy	80003-07	\$2,244,354.00
Paid	80003-08	\$2,244,354.00
Canceled	80003-09	xxxxxxxxxx
Balance December 31, 2012	80003-09	xxxxxxxxxx
	\$2,244,354.00	\$2,244,354.00

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



## STATE LIBRARY AID

### RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID NOT APPLICABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	
State Library Aid Received in 2012	xxxxxxxxxx	
Expended		xxxxxxxxxx
Balance December 31, 2012		

### RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID NOT APPLICABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	
State Library Aid Received in 2012	xxxxxxxxxx	
Expended		xxxxxxxxxx
Balance December 31, 2012		

### RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35) NOT APPLICABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	
State Library Aid Received in 2012	xxxxxxxxxx	
Expended		xxxxxxxxxx
Balance December 31, 2012		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID NOT APPLICABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	
State Library Aid Received in 2012	xxxxxxxxxx	
Expended		xxxxxxxxxx
Balance December 31, 2012		

## STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated	\$2,800,000.00	\$2,800,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Miscellaneous Revenue Anticipated			xxxxxxxxxx
Adopted Budget	13,551,136.96	13,880,517.63	\$329,380.67
Added by N.J. S. 40A:4-87: (List on 17a)	186,186.88	186,186.88	xxxxxxxxxx
Total Miscellaneous Revenue Anticipated	\$13,737,323.84	\$14,066,704.51	\$329,380.67
Receipts from Delinquent Taxes	1,100,000.00	1,591,427.31	491,427.31
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	20,912,497.41	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	20,912,497.41	21,344,791.79	432,294.38
	\$38,549,821.25	\$39,802,923.61	\$1,253,102.36

## ALLOCATION OF CURRENT TAX COLLECTIONS

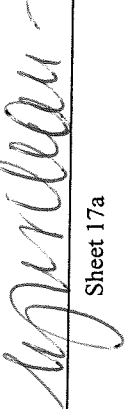
	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	\$166,458,625.08
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax		xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Regional School Tax	\$111,787,443.35	xxxxxxxxxx
Regional High School Tax		xxxxxxxxxx
County Taxes	33,268,830.94	xxxxxxxxxx
Due County for Added and Omitted Taxes	63,205.00	xxxxxxxxxx
Special District Taxes - Fire	2,244,354.00	xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	2,250,000.00
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	21,344,791.79	xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxx	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	\$168,708,625.08	\$168,708,625.08

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

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

Source	Budget	Realized	Excess or Deficit
Office of Emergency Management	\$5,000.00	\$5,000.00	
Youth Services Program	10,000.00	10,000.00	
Body Armor Replacement Fund	6,804.73	6,804.73	
Drunk Driving - Over the Limit, Under Arrest	4,400.00	4,400.00	
Alcohol Education Rehabilitation Program	4,532.90	4,532.90	
Buffer Zone Protection	31,000.00	31,000.00	
Target Public Safety	2,000.00	2,000.00	
Bulletproof Vest	2,317.50	2,317.50	
Highway Safety Grant	100,131.75	100,131.75	
Regional Center Partnership Grant	20,000.00	20,000.00	
Total To Sheet 17	\$186,186.88	\$186,186.88	

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

CFO Signature : 

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	\$38,363,634.37
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	186,186.88
Appropriated for 2012 (Budget Statement Item 9)	80012-03	38,549,821.25
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	640,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	39,189,821.25
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	39,189,821.25
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$36,188,496.38
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,250,000.00
Reserved	80012-10	734,495.51
Total Expenditures	80012-11	39,172,991.89
Unexpended Balances Canceled (see footnote)	80012-12	\$16,829.36

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

RE: UNEXPENDED BALANCES CANCELED:

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

# RESULTS OF 2012 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	xxxxxxxxxx	\$329,380.67
Delinquent Tax Collections	xxxxxxxxxx	491,427.31
	xxxxxxxxxx	
Required Collection of Current Taxes	xxxxxxxxxx	432,294.38
Unexpended Balances of 2012 Budget Appropriations	xxxxxxxxxx	16,829.36
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	733,284.63
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	xxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	xxxxxxxxxx	
Reserves Canceled	xxxxxxxxxx	236,532.95
Unexpended Balances of 2011 Approp. Reserves	xxxxxxxxxx	753,952.67
Prior Years Interfunds Returned in 2012	xxxxxxxxxx	31,278.76
Accounts Payable Canceled	xxxxxxxxxx	74,189.43
Prepaid Fire District Receivable	xxxxxxxxxx	
Misc Accounts Receivable Returned	xxxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2012	xxxxxxxxxx	xxxxxxxxxx
Balance December 31, 2012	xxxxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated		xxxxxxxxxx
Delinquent Tax Collections		xxxxxxxxxx
Required Collection of Current Taxes		xxxxxxxxxx
Refund of Prior Year Revenues	\$550.00	xxxxxxxxxx
Interfund Advances Originating in 2012		xxxxxxxxxx
Accounts Receivable Canceled		xxxxxxxxxx
Miscellaneous Accounts Receivable		xxxxxxxxxx
Prepaid Fire District Payable		xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	xxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	3,098,620.16	xxxxxxxxxx
	\$3,099,170.16	\$3,099,170.16

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
JIF Award	\$50,253.00
Refund of Prior Year Expenses	25,644.63
COAH Rent	1,440.00
Senior Citizens and Veterans Administrative Fee	7,383.77
Police Outside Overtime Administrative Fee	102,149.44
Police Outside Overtime Car Usage	53,250.00
DMV Inspections	4,069.50
Bid Specs	145.00
Miscellaneous	466,168.74
Bad Check Fees	1,020.00
Refuse Revenue	14,327.56
Road Openings	461.00
Tax Collector	3,989.19
Excess Animal Control Funds	2,982.80
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$733,284.63</b>

**SURPLUS - CURRENT FUND  
YEAR 2012**

		Debit	Credit
1. Balance January 1, 2012	80014-01	xxxxxxxxxx	\$4,231,373.30
2.		xxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxxx	3,098,620.16
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	\$2,800,000.00	xxxxxxxxxx
Amount Appropriated in 2012 Budget - with Prior Writ-			
5. ten Consent of Director of Local Government Services	80014-04		xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2012	80014-05	4,529,993.46	xxxxxxxxxx
		\$7,329,993.46	\$7,329,993.46

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

Cash	80014-06	\$9,671,420.03
Investments	80014-07	
Sub-Total		9,671,420.03
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	5,398,052.78
Cash Surplus	80014-09	4,273,367.25
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	\$151,026.21
Deferred Charges #	80014-12	105,600.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	256,626.21
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	\$4,529,993.46

NOTE: Deferred charges for authorizations under N.J.S. 40A: 4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.), and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**CURRENT TAXES - 2012 LEVY**

1. Amount of Levy as per Duplicate (Analysis) or (Abstract of Ratables)	82101-00	\$	<u>168,238,700.94</u>
	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>                    </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>317,838.17</u>
5a. Subtotal 2012 Levy		\$	<u>168,556,539.11</u>
5b. Reductions due to tax appeals**		\$	<u>                    </u>
5c. Total 2012 Levy	82106-00	\$	<u>168,556,539.11</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>                    </u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>363,773.23</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2011	82121-00	\$	<u>1,009,587.52</u>
In 2012 *	82122-00	\$	<u>165,305,205.47</u>
State's Share of 2012 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	<u>343,832.09</u>
Total to Line 14	82111-00	\$	<u>166,658,625.08</u>
11. Total Credits		\$	<u>167,022,398.31</u>
12. Amount Outstanding December 31, 2012	83120-00		<u>1,534,140.80</u>

13. Percentage of Cash Collections to Total 2012 Levy,  
(Item 10 divided by Item 5) is 98.87% %  
82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>166,658,625.08</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>200,000.00</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>166,458,625.08</u>

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

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

\* Include overpayments applied as part of 2012 collections.

\*\* Tax appeals pursuant to RS 54:48-1 et seq approved by resolution governing body prior to  
introduction of municipal budget.



# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate For 2012

Utilize this sheet only if you conducted an accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1998

### NOT APPLICABLE

#### (1) Utilizing Accelerated Tax Sale

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

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

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

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

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

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#### (2) Utilizing Accelerated Tax Levy Sale

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

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

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

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

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

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

	Debit	Credit
1. Balance January 1, 2012	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey	\$176,382.48	xxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	67,000.00	xxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	306,750.00	xxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	xxxxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	1,750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxxx	\$32,917.91
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	xxxxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxxxx	369,188.36
10.		
11.		
12. Balance December 31, 2012	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxx	151,026.21
Due To State of New Jersey		xxxxxxxxxxxx
	<b>\$553,132.48</b>	<b>\$553,132.48</b>


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

Line 2	<u>\$67,000.00</u>
Line 3	<u>\$306,750.00</u>
Line 4	<u>\$1,250.00</u>
Line 5	<u>\$1,750.00</u>
Sub-Total	<u>\$376,750.00</u>
Less: Line 7	<u>\$32,917.91</u>
To Item 10, Sheet 22	<u><u>\$343,832.09</u></u>

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

	Debit	Credit
Balance January 1, 2012	xxxxxxx	\$684,495.43
Taxes Pending Appeals	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	xxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxx	200,000.00
Interest Earned on Taxes Pending State Appeals	xxxxxxx	1,713.00
2012 Budget Appropriation		
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations	\$86,538.40	xxxxxxx
(Portion of Appeal won by Municipality, Including Interest)		xxxxxxx
Applied to Overpayments	58,526.03	
Balance December 31, 2012	741,144.00	xxxxxxx
Taxes Pending Appeals *	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	xxxxxxx
	\$886,208.43	\$886,208.43

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

  
 Signature of Tax Collector  
 #7429  
 License #

1/24/13  
 Date

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

	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	xxxxxxx
2. Local District School Tax -	80016-	xxxxxxx
Actual		
Estimate **	80017-	xxxxxxx
School Budget		
3. Vocational School Tax -		xxxxxxx
Actual		
Estimate *		xxxxxxx
4. Regional School District Tax -		\$111,787,443.35
Actual		xxxxxxx
Estimate *		xxxxxxx
5. Regional High School Tax -	80018-	
Actual		
Estimate *	80019-	xxxxxxx
School Budget		
6. County Tax	80020-	33,268,830.94
Actual	80021-	xxxxxxx
Estimate *		
7. Special District/ Open Space Taxes	80022-	2,244,354.00
Actual		xxxxxxx
Estimate *	80023-	
8. Total General Appropriations & Other Taxes	80024-01	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-02	
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	
11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)		
Vocational School Tax (Amount Shown on Line 3 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		
Regional High School Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations	80024-06	
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	

\* May not be stated in an amount less than "actual" Tax of 2012.

\*\* Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

**ACCELERATED TAX SALE - CHAPTER 99**

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

NOT APPLICABLE

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

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

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

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

C. Times: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
((2013 Estimated Total Levy - 2012 Total Levy) / 2012 Total Levy)

D. Reserve for Uncollected Taxes Exclusion Amount  
( (B x C) + B) \$ \_\_\_\_\_

E. Net Reserve for Uncollected Taxes  
Appropriation in Current Budget  
(A - D) \$ \_\_\_\_\_

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

- 1. Subtotal General Appropriations (item 8(i) budget sheet 29) \$ \_\_\_\_\_
- 2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_
- Total \$ \_\_\_\_\_
- 3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_
- 4. Cash Required \$ \_\_\_\_\_
- 5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_
- 6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance, January 1, 2012		\$1,694,443.18	xxxxxxx
A. Taxes	83102-00	\$1,578,944.04	xxxxxxx
B. Tax Title Liens	83103-00	115,499.14	xxxxxxx
2. Canceled:		xxxxxxx	xxxxxxxxxxx
A. Taxes	83105-00	xxxxxxx	\$11,854.35
B. Tax Title Liens	83106-00	xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxx	xxxxxxx
A. Taxes	83108-00	xxxxxxx	
B. Tax Title Liens	83109-00	xxxxxxx	
4. Added Taxes	83110-00	27,219.62	xxxxxxx
5. Added Tax Title Liens	83111-00		xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens	83104-00	xxxxxxx	10,816.82
B. Tax Title Liens-Transfers from Taxes	83107-00	(1) 10,816.82	xxxxxxx
7. Balance Before Cash Payments		xxxxxxx	1,709,808.45
8. Totals		\$1,732,479.62	\$1,732,479.62
9. Balance Brought Down		\$1,709,808.45	xxxxxxx
10. Collected:		xxxxxxx	\$1,591,427.31
A. Taxes	83116-00	\$1,582,749.26	xxxxxxx
B. Tax Title Liens	83117-00	8,678.05	xxxxxxx
11. Interest and Costs - 2012 Tax Sale	83118-00	584.87	xxxxxxx
12. 2012 Taxes Transferred to Liens	83119-00	6,917.81	xxxxxxx
13. 2012 Taxes	83123-00	1,534,140.80	xxxxxxx
14. Balance December 31, 2012		xxxxxxx	1,660,024.62
A. Taxes	83121-00	\$1,534,884.03	xxxxxxx
B. Tax Title Liens	83122-00	125,140.59	xxxxxxx
15. Totals		\$3,251,451.93	\$3,251,451.93

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 93.08%

17. Item No. 14 multiplied by percentage shown above is \$1,545,090.34 and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance, January 1, 2012	84101-00	\$422,300.00	xxxxxxx
2. Foreclosed or Deeded in 2012		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2012	84114-00	xxxxxxx	\$422,300.00
		\$422,300.00	\$422,300.00

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2012	84115-00		xxxxxxx
16. 2012 Sales from Foreclosed Property	84116-00		xxxxxxx
17. Collected *	84117-00	xxxxxxx	
18.	84118-00	xxxxxxx	
19. Balance December 31, 2012	84119-00	xxxxxxx	

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2012	84120-00		xxxxxxx
21. 2012 Sales from Foreclosed Property	84121-00		xxxxxxx
22. Collected *	84122-00	xxxxxxx	
23.	84123-00	xxxxxxx	
24. Balance December 31, 2012	84124-00	xxxxxxx	

Analysis of Sale of Property:

\* Total Cash Collected in 2012 \_\_\_\_\_ 84125-00

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

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

**DEFERRED CHARGES**

- MANDATORY CHARGES ONLY -

**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	<u>Amount</u> Dec. 31, 2011 per Audit <u>Report</u>	<u>Amount in</u> 2012 <u>Budget</u>	<u>Amount</u> Resulting from 2012	<u>Balance</u> as at Dec. 31, 2012
1. Emergency Authorizations - Municipal*	\$ 642,509.00	\$ 642,509.00	\$	\$
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

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

**NOT APPLICABLE**

**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.	_____	_____	\$ _____

**NOT APPLICABLE**

**JUDGMENTS 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</u> <u>For In Budget</u> <u>of 2013</u>
1.	_____	_____	_____	\$ _____	\$ _____
2.	_____	_____	_____	\$ _____	\$ _____
3.	_____	_____	_____	\$ _____	\$ _____

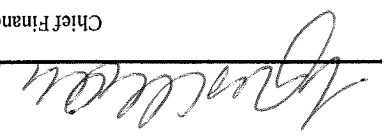


N.J.S. 40A:4-53 SPECIAL EMERGENCY -

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2011	REDUCE IN 2012 By 2012 Budget Canceled by Resolution	Balance Dec. 31, 2012
9/19/11	Hurricane Irene	\$132,000.00	\$26,400.00	\$132,000.00	\$26,400.00	\$105,600.00
12/17/12	Hurricane Sandy	640,000.00	128,000.00			640,000.00
	Totals	772,000.00	154,400.00	132,000.00	26,400.00	745,600.00

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

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

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

NOT APPLICABLE

N.J.S. 40A:4-55.1, ET SEQ.,  
N.J.S. 40A:4-55.13, ET SEQ.,

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

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

80027-00  
80028-00

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

Chief Financial Officer

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS  
(MUNICIPAL) GENERAL CAPITAL BONDS**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxx	\$35,602,000.00	
Issued	xxxxxxx	22,297,000.00	
Paid	\$1,765,000.00	xxxxxxx	
Bonds Refunded	5,755,000.00		
Outstanding, December 31, 2012	50,379,000.00	xxxxxxx	
	\$57,899,000.00	\$57,899,000.00	
2013 Bond Maturities - General Capital Bonds		80033-05	\$ 2,275,000.00
2013 Interest on Bonds*	80033-06	\$1,713,740.00	

**NOT APPLICABLE**

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2012	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2012		xxxxxxx	
2013 Bond Maturities - Assessment Bonds		80033-11	\$
2013 Interest on Bonds*	80033-12		
Total *Interest on Bonds - Debt Service" (*Items)		80033-13	\$ 1,713,740.00

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvements	\$575,000.00	\$16,642,000.00	4/1/12	Variable
Capital Refunding Bonds	0.00	5,655,000.00	10/1/12	Variable
Total	\$575,000.00	\$22,297,000.00		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
(MUNICIPAL) GENERAL CAPITAL LOANS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxx	\$924,141.08	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$121,307.45	xxxxxxx	
Outstanding, December 31, 2012	80033-04	802,833.63	xxxxxxx	
		\$924,141.08	\$924,141.08	
2013 Loan Maturities			80033-05	\$ 91,634.30
2013 Interest on Loans			80033-06	\$ 15,600.78
Total 2013 Debt Service for Green Trust Loans			80033-13	\$ 107,235.08

**INFRASTRUCTURE LOANS**

Outstanding January 1, 2012	80033-07	xxxxxxx	\$593,034.53	
Issued	80033-08	xxxxxxx		
Paid	80033-09	\$51,988.88	xxxxxxx	
Outstanding, December 31, 2012	80033-10	541,045.65	xxxxxxx	
		\$593,034.53	\$593,034.53	
2013 Loan Maturities			80033-11	\$ 59,342.09
2013 Interest on Loans			80033-12	\$ 15,200.00
Total 2013 Debt Service for Infrastructure Loans			80033-13	\$ 74,542.09

**LIST OF LOANS ISSUED DURING 2012**

NOT APPLICABLE				
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**

NOT APPLICABLE

**TYPE I SCHOOL TERM BONDS**

	Debit	Credit	2012 Debt Service
Outstanding January 1, 2012	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2012		xxxxxxx	
2013 Bond Maturities - Term Bonds	80034-04	\$	
2013 Interest on Bonds*	80034-05	\$	

NOT APPLICABLE

**TYPE I SCHOOL SERIAL BONDS**

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

NOT APPLICABLE

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
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- \$ 640,000.00	\$ 7,296.00
3. Tax Anticipation Notes	80038- \$	\$
4. Interest on Unpaid State and County Taxes	80039- \$	\$
5.	\$	\$
6.	\$	\$

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

NOT APPLICABLE

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Total								

Memo: Designate all "Capital Notes" Issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.  
 Memo: Type I School Notes should be separately listed and totaled.  
 \*"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.  
 All notes with an original date of issue of 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or  
 written intent of permanent financing submitted with statement.  
 \*\*If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

**NOT APPLICABLE**

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	Total	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 Interest	For Principal	For Interest	**																

80051-02                      80051-01

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

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

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

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest
1. 2008 Loan	\$802.49	\$802.49	\$2.19
2. 2008 Loan	11,469.24	11,469.24	208.56
3. 2009 Loan	16,662.18	8,216.83	355.13
4. 2011 Loan	94,415.96	46,560.89	2,008.63
5. 2011 Loan	76,401.68	18,321.71	1,869.01
<b>Total</b>	<b>\$199,751.55</b>	<b>\$85,371.16</b>	<b>\$4,443.52</b>

(Do not crowd - add additional sheets)



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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Contracts Payable Canceled	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
92-30, 00-11, 01-08 General Road Improvement	\$13,777.99						\$13,777.99	
01-18 Drainage Study of the Township & Improvements of Various Drainage Locations	5,446.81					\$5,446.81		
01-36 Const. of Crosswalks & Sidewalks Along Route 22/Grove St. Overpass & Ivanhoe Ave.	38,582.76						38,582.76	
03-20 Reconstruction of Oak Street	6,277.51					6,277.51		
04-12 Various Drainage Improvements	11,611.73					11,611.73		
04-13 Reconstruction of Northern Thomas Area Roads	39,226.11					39,226.11		
04-14 Reconstruction of Stella Drive Area	30,369.14					30,369.14		
04-18 Drainage Improvements at Hillside, Prospect and Orchard Roads	17,665.64					17,665.64		
05-30 Various Drainage Improvements	185,048.87			\$198.48			184,850.39	
05-31 Road Improvements - Pearl Street & Sycamore Road	65,428.69						65,428.69	
05-32 Various Road & Drainage Improvements	9,626.05						9,626.05	
05-33 Various Road Improvements	56,833.98						56,833.98	
05-34 Road Improvements - Milltown Road		\$72,261.69						\$72,261.69
05-35 Various Drainage Improvements	10,456.61						10,456.61	197,435.00
05-36 Drainage Improvements - East Brook Area	24,843.76					15,750.00		
05-37 Various Drainage Improvements	34,004.09						34,004.09	
05-38 2005 Road Overlay Program	90,511.82						90,511.82	

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Contracts Payable Canceled	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
05-39 2005 Chip and Seal Program	\$14,480.15						\$14,480.15	
05-48 Parks Improvement	\$15,173.75						\$15,173.75	
05-50 Preparation of Master Drainage Plan		110,439.34	\$28,080.00					82,359.34
05-51 Drainage & Resurfacing - Carteret Road	7,339.47	77,934.00					7,339.47	77,934.00
06-13 Various Improvements		19,145.23	599.64					18,545.59
06-14 Various Road Improvements		357,191.80			\$54.55			357,246.35
06-15 Various Drainage Projects		633,407.63	8,331.89					625,075.74
06-29 Various Park & Municipal Building Improvements		19,401.54	916.13			\$580.15		17,905.26
06-30 Public Works Equipment		14,230.23	11,094.55					3,135.68
07-02 Construction of Municipal Complex		218,500.77	2,880.00					215,620.77
07-03 Road and Drainage Improvements		587,659.50	7,335.00					580,324.50
07-04 Various Park Improvements		6,082.75	6,080.04					2.71
07-05 Public Works Equipment		7,188.66	543.75					6,644.91
08-03 Various Road and Drainage Improvements		1,261,078.09	108,210.36					1,152,867.73
08-04 Public Works Equipment		33,348.27	808.94					32,539.33
09-07 Various Improvements		712,012.01	424,205.92					287,806.09

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Contracts Payable Canceled	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
09-08 Public Works Equipment	\$35,475.50		\$728.97				\$34,746.53	
10-03 Various Improvements	2,233,841.87		71,358.55				2,162,483.32	
10-23 Various Improvements	28,709.92		6,938.97				21,770.95	
10-29 Public Works Equipment	5,891.89		3,345.80				2,546.09	
10-30 Reconstruction of Basketball & Tennis Courts at Harry Alley Park	9,163.64		3,191.65			\$5,946.57	25.42	
11-06 Various Improvements	71,548.00		2,714.00					\$68,834.00
11-07 Various Improvements	766,443.71		615,311.27					151,132.44
12-05 Various Road Improvements	\$240,000.00		193,058.20					46,941.80
12-07 Various Public Works Equipment	2,805,000.00		551,268.48					2,253,731.52
Total	\$661,531.18		\$2,062,960.59		\$54.55	\$69,088.88	\$5,529,440.39	\$3,538,670.66

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

**GENERAL CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance, January 1, 2012	xxxxxxxx	\$157,318.30
Received from 2012 Budget Appropriation *	xxxxxxxx	100,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improv. Fund)	xxxxxxxx	
	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	\$152,250.00	
Balance December 31, 2012	105,068.30	
	\$257,318.30	\$257,318.30

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

NOT APPLICABLE

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

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

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

Bonds and Notes           \$2,892,750.00  
Capital Improvement Fund   152,250.00  
    
\$3,045,000.00

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
12-05 Various Road Improvements	\$240,000.00	\$228,000.00	\$12,000.00	\$12,000.00
12-07 Various Public Works Equipment	2,805,000.00	2,664,750.00	140,250.00	140,250.00
<b>Total 80032-00</b>	<b>\$3,045,000.00</b>	<b>\$2,892,750.00</b>	<b>\$152,250.00</b>	<b>\$152,250.00</b>

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

**GENERAL CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS**

**YEAR - 2012**

	Debit	Credit
Balance January 1, 2012	80029-01 XXXXXXXX	\$339,309.30
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	69,088.88
State Aid Received on Funded Ordinance		
Premium on Sale of Notes		13,869.61
Miscellaneous		
Appropriated to Finance Improvement Authorizations	80029-02	XXXXXXX
Appropriated to 2012 Budget Revenue	80029-03	\$130,000.00
Balance December 31, 2012	80029-04	\$422,267.79
	\$422,267.79	\$422,267.79

**NOT APPLICABLE**

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2012  
\$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)  
\$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2013  
\$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement  
\$ \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation  
\$ \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used  
\$ \_\_\_\_\_
7. Net Appropriation Required  
\$ \_\_\_\_\_

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

Footnote: Any formula other than the one shown above and required to be used by covenant or 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 \$ 168,556,539.11
- 2. Amount of Item 1 Collected in 2011 (\*) \$ 166,658,625.08
- 3. Seventy (70) percent of Item 1 \$ 117,989,577.38

(\*) 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. 2. Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the years just ended? Answer YES or NO: NO

- D. 1. Cash Deficit 2011 N
- 2. 4% of 2011 Tax Levy for all purposes: Levy -- \$ O
- 3. Cash Deficit 2012 N
- 4. 4% of 2012 Tax Levy for all purposes: Levy -- \$ E

E.	Unpaid	2011	2012	Total
1. State Taxes	\$	\$	\$	\$
2. County Taxes	\$	133,197.09	63,205.00	196,402.09
3. Amounts due Special Districts	\$	\$	\$	\$
4. Amounts due School Districts for Regional School Tax	\$	\$	\$	\$

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

**UTILITIES ONLY**

**Note:**

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



Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**POST CLOSING**

**TRIAL BALANCE - WATER UTILITY FUND**

AS AT DECEMBER 31, 2012

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
NOT APPLICABLE		

(Do not crowd - add additional sheets)

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

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

Title of Account	Debit	Credit
<b>NOT APPLICABLE</b>		

(Do not crowd - add additional sheets)

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

NOT APPLICABLE

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

\*Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2012

## BUDGET REVENUES

NOT APPLICABLE	Source	Budget	Received in Cash	Excess or (Deficit)
	Operating Surplus Anticipated 91301-			
	Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
	Rents 91303-			
	Fire Hydrant Service 91304-			
	Miscellaneous 91305-			
		xxxxxxx	xxxxxxx	xxxxxxx
	Subtotal			
	Deficit (General Budget) ** 91306-			
	91307-			

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

## STATEMENT OF BUDGET APPROPRIATIONS

NOT APPLICABLE				
Appropriations:				xxxxxxx
Adopted Budget				
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations				
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures				
Deduct Expenditures:				
Paid or Charged				
Reserved				
Surplus (General Budget) **				
Total Expenditures				
Unexpended Balance Canceled (See Footnote)				

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE; UNEXPENDED BALANCES CANCELED

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

# STATEMENT OF 2012 OPERATION

## WATER UTILITY

**NOT APPLICABLE**

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:	XXXXXXXXXX
Budget Revenue (Not Including "Deficit (General Budget)")	
Miscellaneous Revenue Not Anticipated	
2011 Appropriation Reserves Canceled*	
Total Revenue Realized	
Expenditures:	XXXXXXXXXX
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX
Paid or Charged	
Reserved	
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
Total Expenditures	
Less: Deferred Charges Included In Above "Total Expenditures"	
Total Expenditures - As Adjusted	
Excess	
Budget Appropriation - Surplus (General Budget)**	
Balance of "Results of 2012 Operation"	
Remainder = ("Excess in Operations" - Sheet 46)	
Deficit	
Anticipated Revenue - Deficit (General Budget)**	
Balance of "Results of 2012 Operation"	
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)	

**SECTION 2:**

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

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

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

**RESULTS OF 2012 OPERATIONS - WATER UTILITY**

NOT APPLICABLE

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxx	
Accounts Payable Canceled		
Deficit in Anticipated Revenue		xxxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus		xxxxxxxxxx

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

**OPERATING SURPLUS - WATER UTILITY**

NOT APPLICABLE

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

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

NOT APPLICABLE

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

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

\* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would be also pledged to cash liabilities.

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

NOT APPLICABLE

Balance December 31, 2011

Increased by:

Water Rents Levied

Decreased by:

Collections

Overpayments applied

Transfer to Water Liens

Other

Balance December 31, 2012

**SCHEDULE OF WATER UTILITY LIENS**

NOT APPLICABLE

Balance December 31, 2011

Increased by:

Transfers from Accounts Receivable

Penalties and Costs

Other

Decreased by:

Collections

Other

Balance December 31, 2012

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## WATER UTILITY FUND

NOT APPLICABLE

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

<u>Caused By</u>	<u>Amount Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at 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

NOT APPLICABLE

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

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



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

**WATER UTILITY ASSESSMENT BONDS**

NOT APPLICABLE

	Debt	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2012		xxxxxxx	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds*			\$
NOT APPLICABLE			

**WATER UTILITY CAPITAL BONDS**

Outstanding January 1, 2012	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2012		xxxxxxx	
2013 Bond Maturities - Capital Bonds			\$
2013 Interest on Bonds*			\$
NOT APPLICABLE			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2013 Interest on Bonds (*Items)	\$
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/13	\$
Required Appropriation 2013	\$
NOT APPLICABLE	

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate

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

**WATER UTILITY ASSESSMENT LOANS**

NOT APPLICABLE

	Debt	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2012		xxxxxxx	
2013 Loan Maturities - Assessment Loans			\$
2013 Interest on Loans*			\$
NOT APPLICABLE			

**WATER UTILITY CAPITAL LOANS**

Outstanding January 1, 2012	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2012		xxxxxxx	
2013 Loan Maturities - Capital Loans			\$
2013 Interest on Loans*			\$
NOT APPLICABLE			

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2013 Interest on Loans (*Items)	\$
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/13	\$
Required Appropriation 2013	
NOT APPLICABLE	\$

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate



**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

NOT APPLICABLE

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

Important: If there is more than one utility in the municipality, identify each note.  
MEMO: See Sheet 33 for clarification of "Original Date of Issue"

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

\*\*Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".  
(Do not crowd - add additional sheets)



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

NOT APPLICABLE

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

NOT APPLICABLE

**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

\* The full amount of the 2012 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**

NOT APPLICABLE	Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
	<b>Total</b>				

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

NOT APPLICABLE	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxx

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

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

(Separately Stated)

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

Title of Account	Debit	Credit
<b>SEWER OPERATING FUND</b>		
CASH	\$4,587,872.59	
CHANGE FUND	100.00	
SEWER CHARGES RECEIVABLE	4,587,972.59	
DUE SEWER ASSESSMENT FUND	456,712.22	
DUE TRUST OTHER FUND	46.30	\$37.00
DUE GENERAL CAPITAL FUND		99.68
DUE CURRENT FUND	705.36	
APPROPRIATION RESERVES		928,588.58
RESERVE FOR ACCOUNTS PAYABLE		134,490.69
SEWER OVERPAYMENTS		40,629.94
SEWER CONNECTION OVERPAYMENT		550.00
PREPAID SEWER RENTS		5,200.41
DUE WARREN TOWNSHIP M.U.A.		24,188.06
ACCRUED INTEREST ON BONDS		41,520.29
ACCRUED INTEREST ON NOTES		3,125.00
		1,178,429.65 C
RESERVE FOR RECEIVABLES		456,301.03
FUND BALANCE		3,410,705.79
	\$5,045,436.47	\$5,045,436.47

(Do not crowd - add additional sheets)



Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

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

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

Title of Account	Debit	Credit
<b>SEWER CAPITAL FUND</b>		
EST. PROCEEDS BONDS AND NOTES AUTHORIZED	\$632,593.79	XXXXXXXX
BONDS AND NOTES AUTHORIZED BUT NOT ISSUED	XXXXXXXXXX	\$632,593.79
CASH	2,672,818.27	
EIT LOAN RECEIVABLE	30,347.00	
DUE GENERAL CAPITAL FUND		15,140.20
FIXED CAPITAL	14,461,212.00	
FIXED CAPITAL - AUTHORIZED AND UNCOMPLETE	4,909,500.00	
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,728,283.57
UNFUNDED		1,442.00
SERIAL BONDS PAYABLE		1,464,000.00
EIT LOAN PAYABLE		465,770.92
EIT LOAN PAYABLE		165,000.00
RESERVE FOR CONTRACTS PAYABLE		888,372.03
DEFERRED RESERVE FOR AMORTIZATION		3,531,450.00
RESERVE FOR AMORTIZATION		13,742,668.21
FUND BALANCE		71,750.34
	\$22,706,471.06	\$22,706,471.06

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



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS				Assessments and Liens	Operating Budget	Miscellaneous	Disbursements	Balance Dec. 31, 2012
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
Due Sewer Operating Fund	\$46,30								\$46,30	
Due Sewer Capital Fund										
Due Assessment Trust Fund										
Other Receivables										
Other Liabilities										
Trust Surplus	11,392.66								11,392.66	
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
<b>TOTAL</b>	<b>\$11,438.96</b>								<b>\$11,438.96</b>	

\*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2012

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated _____01	\$2,228,748.24	\$2,228,748.24	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____02			
Sewer Rents	9,400,000.00	9,886,666.94	\$486,666.94
Connection Fees	10,000.00	39,256.71	29,256.71
Interest on Investments and Deposits	10,000.00	6,324.49	(3,675.51)
Other Miscellaneous Revenues	72,300.00	73,350.34	1,050.34
Branchburg Share of Operating Costs	20,000.00	20,000.00	
Subtotal	11,741,048.24	12,254,346.72	513,298.48
Deficit (General Budget) ** _____06			
_____07	\$11,741,048.24	\$12,254,346.72	\$513,298.48

\*\*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:		
Adopted Budget		\$11,741,048.24
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		11,741,048.24
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		11,741,048.24
Deduct Expenditures:		
Paid or Charged	\$10,812,458.94	
Reserved	928,588.58	
Surplus (General Budget) **		
Total Expenditures		\$11,741,047.52
Unexpended Balance Canceled (See Footnote)		0.72

**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".

# 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:**

**NOT APPLICABLE**

Revenue Realized:	XXXXXXXXXX
Budget Revenue (Not Including "Deficit (General Budget)")	
Miscellaneous Revenue Not Anticipated	
2011 Appropriation Reserves Canceled*	
Overpayments Canceled	
Total Revenue Realized	
Expenditures:	XXXXXXXXXX
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX
Paid or Charged	
Reserved	
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
Total Expenditures	
Less: Deferred Charges Included In Above "Total Expenditures"	
Total Expenditures - As Adjusted	
Excess	
Budget Appropriation - Surplus (General Budget)**	
Balance of "Results of 2012 Operation"	
Remainder = ("Excess in Operations" - Sheet 60)	
Deficit	
Anticipated Revenue - Deficit (General Budget)**	
Balance of "Results of 2012 Operation"	
Remainder = ("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	\$705,687.49
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE
* Excess (Revenue Realized)	\$705,687.49

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

**RESULTS OF 2012 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	\$513,298.48
Overpayments and Accounts Payable Canceled	xxxxxxxxxx	7,344.99
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	175,141.64
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxx	705,687.49
Appropriations Canceled		0.72
Deficit in Anticipated Revenue		xxxxxxxxxx
Refund of Prior Year Revenue	\$1,058.57	xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	1,400,414.75	xxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	\$1,401,473.32	\$1,401,473.32

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	\$4,239,039.28
Excess in Results of 2012 Operations	xxxxxxxxxx	1,400,414.75
Amount Appropriated in 2012 Budget - Cash	\$2,228,748.24	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2012	3,410,705.79	xxxxxxxxxx
	\$5,639,454.03	\$5,639,454.03

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

Cash		\$4,587,972.59
Investments		
Interfund Accounts Receivable		1,162.85
Subtotal		4,589,135.44
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,178,429.65
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,410,705.79
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	\$23,000.00	
Operating Deficit #		
Total Other Assets		23,000.00
# 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.		\$3,433,705.79

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		\$599,988.06
Increased by:		
Sewer Rents Levied		9,853,522.93
Decreased by:		
Collections	\$9,877,149.34	
Overpayments & Prepaid Applied	9,517.60	
Transfer to Sewer Liens		
Canceled	110,543.02	
		9,997,209.96
Balance December 31, 2012		\$456,301.03

## SCHEDULE OF SEWER UTILITY LIENS

NOT APPLICABLE

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

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## 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>	<u>Amount Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at Dec. 31, 2012</u>
1. Emergency Authorization -	\$ 23,000.00	\$ 23,000.00	\$	\$
2.	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

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

NOT APPLICABLE

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

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

NOT APPLICABLE

JUDGMENTS 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 BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS**

**SEWER UTILITY ASSESSMENT BONDS**

Not Applicable

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

**SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2012	xxxxxxxx	\$929,000.00
Issued	xxxxxxxx	1,051,000.00
Paid	\$100,000.00	xxxxxxx
Bonds Refunded	416,000.00	
Outstanding, December 31, 2012	1,464,000.00	xxxxxxx
2013 Bond Maturities - Capital Bonds	\$1,980,000.00	\$1,980,000.00
2013 Interest on Bonds*		\$ 48,702.50
		\$ 115,000.00

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2013 Interest on Bonds (*Items)	\$ 48,702.50
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 34,151.32
Subtotal	\$ 14,551.18
Add: Interest to be Accrued as of 12/31/13	\$ 10,023.86
Required Appropriation 2013	\$ 24,575.04

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
General Sewer Bonds	\$25,000.00	\$636,000.00	4/1/12	Variable
Sewer Refunding Bonds	0.00	415,000.00	10/1/12	Variable
Total	25,000.00	\$1,051,000.00		

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

**SEWER UTILITY ASSESSMENT LOANS**

NOT APPLICABLE

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

**SEWER UTILITY CAPITAL LOANS**

Outstanding January 1, 2012	xxxxxxxx	663,169.20	
Issued	xxxxxxxx		
Paid	\$32,398.28	xxxxxxx	
Outstanding, December 31, 2012	630,770.92	xxxxxxx	
2013 Loan Maturities - Capital Loans	\$663,169.20	\$663,169.20	\$ 32,398.28
2013 Interest on Loans*			\$ 7,050.00

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2013 Interest on Loans (*Items)	\$	7,050.00
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$	3,125.00
Subtotal	\$	3,925.00
Add: Interest to be Accrued as of 12/31/13	\$	2,925.75
Required Appropriation 2013	\$	6,850.75

**LIST OF LOANS ISSUED DURING 2012**

NOT APPLICABLE

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

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

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.  
 \*See Sheet 33 for clarification of "Original Date of Issue".  
 All notes with an original date of issue of 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted.  
 \*\*If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2013 Interest on Notes	\$
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/13	\$
Required Appropriation - 2013	\$

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

NOT APPLICABLE

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

Important: If there is more than one utility in the municipality, identify each note.  
MEMO: See Sheet 33 for clarification of "Original Date of Issue"

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

(Do not crowd - add additional sheets)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

NOT APPLICABLE

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

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

IMPROVEMENTS	Specify each authorization by purpose. Do not merely designate by a code number.		2012 Authorizations	2012 Authorizations	Expended	Contracts Payable	Balance - January 1, 2012	
	Funded	Unfunded					Funded	Unfunded
Ord. 01-19/04-01 Imp. To Gilbride Pump Station	\$69,894.44	\$1,275.00					\$69,894.44	\$1,275.00
Ord. 01-34 Infiltration & Inflow Program-Finderne Section	89,825.93						89,825.93	
Ord. 01-35 Purchase of Equipment	2,074.90		\$2,074.90					
Ord. 06-12 Pick-Up Truck with Flow		307.57	147.20	\$160.37				
Ord. 09-10 Improvements to the Sanitary Sewer System	28,275.80	586,167.00				\$29,991.34	644,267.14	167.00
Ord. 12-06 Various Sewer Utility Improvements			\$2,075,000.00	1,150,703.94			924,296.06	
Total	\$190,071.07	\$587,749.57	\$2,075,000.00	\$1,150,864.31		\$29,991.34	\$1,728,283.57	\$1,442.00

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**

NOT APPLICABLE

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

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

NOT APPLICABLE

	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.

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

UTILITIES ONLY

NOT APPLICABLE

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

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

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	\$69,528.24
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	2,222.10
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxx
Balance December 31, 2012	\$71,750.34	xxxxxxxxxx
	\$71,750.34	\$71,750.34



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

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

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

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## UTILITIES ONLY

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