

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the BOROUGH of MANVILLE, 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)

(908) 789-8535

(Fax Number)

Certified by me:

This 15th 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:

Signature:

Certificate #:

Date:

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER
GROUP #3 - ELIGIBLE**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

Chief Financial Officer: LORI MAJESKI

Signature: _____

Certificate #: NO 149

Date: _____

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

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

Municipality _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6002063
 Fed I.D. #
Borough of Manville
 Municipality
Somerset
 County

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

Fiscal Year Ending: December 31, 2012

| | (1) Federal programs Expended (administered by the state) | (2) State Programs Expended | (3) Other Federal Programs Expended |
|-------|---|--------------------------------------|--|
| TOTAL | \$ <u>917,856.79</u> | \$ <u>270,126.65</u> | \$ _____ |

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

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

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

Date

IMPORTANT!

READ INSTRUCTIONS

Not Applicable

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally operated utility. If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

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

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

Name: _____

Title: _____

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

NOTE:

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

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 11, 2013 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of \$ _____.

SIGNATURE OF TAX ASSESSOR

BOROUGH OF MANVILLE

MUNICIPALITY

SOMERSET

COUNTY

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2012

| Title of Account | Debit | Credit |
|--|----------------|-----------------------|
| CASH | \$2,757,628.50 | |
| CHANGE FUND | 800.00 | |
| | 2,758,428.50 | |
| DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS | 100,698.31 | |
| TAXES RECEIVABLE PRIOR YEAR | 56.70 | |
| TAXES RECEIVABLE | 542,882.66 | |
| TAX TITLE LIENS | 65,702.66 | |
| FORECLOSED PROPERTY | 196,229.11 | |
| REVENUE ACCOUNTS RECEIVABLE | 16,672.62 | |
| INTERFUNDS: | | |
| TRUST OTHER FUND | | \$10,069.95 |
| ANIMAL CONTROL TRUST FUND | 2,266.92 | |
| GENERAL CAPITAL FUND | | 13,383.68 |
| DEFERRED CHARGES - RESERVE FOR FLOOD DAMAGE | 400,000.00 | |
| DEFERRED CHARGES - HURRICANE SANDY | 100,000.00 | |
| APPROPRIATION RESERVES | | 372,729.89 |
| ACCOUNTS PAYABLE | | 335,923.13 |
| PREPAID TAXES | | 308,417.37 |
| TAX OVERPAYMENTS | | 5,581.63 |
| RESERVE FOR: | | |
| SALE OF MUNICIPAL ASSETS | | 343.33 |
| INSURANCE DAMAGE | | 262,635.58 |
| LIBRARY IMPROVEMENTS | | 85,579.76 |
| EMERGENCY NOTE PAYABLE | | 400,000.00 |
| | | 1,794,664.32 C |
| RESERVE FOR RECEIVABLES | | 823,810.67 |
| FUND BALANCE | | 1,564,462.49 |
| | \$4,182,937.48 | \$4,182,937.48 |
| | | |
| | | |
| | | |

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

| | | | |
|--|-----|----|------------------|
| Municipal Public Defender Expended Prior Year 2011:..... | (1) | \$ | 5,500.00 |
| | | | <u>25%</u> |
| | (2) | \$ | 1,375.00 |
| Municipal Public Defender Trust Cash Balance December 31, 2012:..... | (3) | \$ | <u>11,852.00</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) =..... \$ 4,977.00

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: LORI MAJESKI

Signature: _____

Certificate #: NO 149

Date: _____

Schedule of Trust Fund Deposits and Reserves

| <u>Purpose</u> | Amount December 31, 2011 per <u>Audit Report</u> | <u>Increases</u> | <u>Decreases</u> | Balance as at December 31, <u>2012</u> |
|--|---|------------------|------------------|---|
| 1. <u>POAA</u> | \$ 1,242.36 | \$ 136.00 | 382.00 | \$ 996.36 |
| 2. <u>Donation - Trees</u> | 550.00 | | | 550.00 |
| 3. <u>Public Defender</u> | 15,256.00 | 2,746.00 | 6,150.00 | 11,852.00 |
| 4. <u>Fire Fines & Penalties - Fire Marshall</u> | 5,599.24 | 9,235.00 | 9,020.95 | 5,813.29 |
| 5. <u>Fire Fines & Penalties - Fire Dept.</u> | 6,904.87 | 975.00 | | 7,879.87 |
| 6. <u>Engineering Escrow</u> | 38,503.88 | 14,241.00 | 9,816.50 | 42,928.38 |
| 7. <u>Tax Collector's Premium Account</u> | 88,900.00 | 155,380.75 | 65,000.00 | 179,280.75 |
| 8. <u>Tax Collector's Redemption Account</u> | | 445,226.93 | 384,676.61 | 60,550.32 |
| 9. <u>SUI</u> | 58,426.09 | 6,164.57 | 18,616.01 | 45,974.65 |
| 10. <u>Recreation</u> | 41,329.28 | 62,046.75 | 66,044.81 | 37,331.22 |
| 11. <u>Developer's Escrow Deposits</u> | 21,688.93 | 1,055.04 | 5,116.89 | 17,627.08 |
| 12. <u>Law Enforcement Trust Fund</u> | 17,801.43 | 802.11 | | 18,603.54 |
| 13. <u>HUD</u> | 259,712.01 | 682,565.89 | 918,479.97 | 23,797.93 |
| 14. <u>Federal Asset Forfeitures</u> | 16,510.61 | 44.66 | 1,245.00 | 15,310.27 |
| 15. <u>Housing Assistance Trust</u> | 103,017.50 | 5,103.07 | 4,052.00 | 104,068.57 |
| 16. <u>Payroll Deductions</u> | 69,308.20 | 6,161,529.72 | 6,177,160.20 | 53,677.72 |
| 17. _____ | | | | |
| 18. _____ | | | | |
| 19. _____ | | | | |
| 20. _____ | | | | |
| 21. _____ | | | | |
| 22. _____ | | | | |
| 23. _____ | | | | |
| 24. _____ | | | | |
| 25. _____ | | | | |
| 26. _____ | | | | |
| 27. _____ | | | | |
| 28. _____ | | | | |
| 29. _____ | | | | |
| 30. _____ | | | | |
| 31. _____ | | | | |
| 32. _____ | | | | |
| 33. _____ | | | | |
| 34. _____ | | | | |
| 35. _____ | | | | |
| 36. _____ | | | | |
| 37. _____ | | | | |
| 38. _____ | | | | |
| 39. _____ | | | | |
| 40. _____ | | | | |
| 41. _____ | | | | |
| 42. _____ | | | | |
| 43. _____ | | | | |
| 44. _____ | | | | |
| 45. _____ | | | | |
| Totals: | \$ 744,750.40 | \$ 7,547,252.49 | \$ 7,665,760.94 | \$ 626,241.95 |

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

NOT APPLICABLE

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2011 | RECEIPTS | | | | | Disbursements | Balance Dec. 31, 2012 |
|---|-----------------------------------|--------------------------|-------------------|---------------|--------|--------|---------------|--------------------------|
| | | Assessments and Liens | Current Budget | Miscellaneous | | | | |
| 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 |
| Due Current Fund | | | | | | | | |
| Due General Capital Fund | | | | | | | | |
| Totals | | | | | | | | |

Sheet 7

*Show as red figure

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

AS AT DECEMBER 31, 2012

| Title of Account | Debit | Credit |
|---|-----------------|-----------------|
| Est. Proceeds Bonds and Notes Authorized | \$575,798.82 | xxxxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxxx | \$575,798.82 |
| CASH | 1,449,815.86 | |
| GRANTS RECEIVABLE | 1,170,022.00 | |
| DEFERRED CHARGES TO FUTURE TAXATION: | | |
| FUNDED | 4,475,755.60 | |
| UNFUNDED | 3,929,798.82 | |
| INTERFUNDS: | | |
| DUE CURRENT FUND | 13,383.68 | |
| DUE GRANT FUND | 36,616.32 | |
| BOND ANTICIPATION NOTES | | 3,354,000.00 |
| WASTEWATER FUND-LOCAL UNITS BOND PAYABLE | | 32,755.60 |
| WASTEWATER TRUST-LOCAL UNITS BOND PAYABLE | | 50,000.00 |
| SERIAL BONDS PAYABLE | | 4,393,000.00 |
| CONTRACTS PAYABLE | | 683,823.07 |
| RESERVE FOR: | | |
| INSURANCE DAMAGE | | 35,927.00 |
| RCA READINGTON | | 35,951.81 |
| RCA HILLSBOROUGH | | 52,020.61 |
| CAPITAL IMPROVEMENT FUND | | 52,373.78 |
| IMPROVEMENT AUTHORIZATIONS: | | |
| FUNDED | | 2,106,518.97 |
| UNFUNDED | | 279,021.44 |
| | \$11,651,191.10 | \$11,651,191.10 |
| ANALYSIS OF ESTIMATED PROCEEDS | | |
| DEFERRED CHARGES - UNFUNDED | \$3,929,798.82 | |
| BOND ANTICIPATION NOTES | 3,354,000.00 | |
| | \$575,798.82 | |

(Do not crowd - add additional sheets)

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

| Grant | Balance Jan. 1, 2012 | 2012 Budget Revenue Realized | Received | Unappropriated Applied | Canceled | Balance Dec. 31, 2012 |
|--------------------------------|-------------------------|---------------------------------------|--------------------|---------------------------|----------|--------------------------|
| Municipal Alliance Program | \$7,174.15 | \$9,696.00 | \$7,028.05 | | | \$9,842.10 |
| Office of Emergency Management | | 5,000.00 | | \$5,000.00 | | |
| Drunk Driving Enforcment Fund | | 4,472.58 | | \$4,472.58 | | |
| Clean Communities Program | | 17,427.40 | 17,427.40 | | | |
| Body Armor Replacement Grant | | 2,374.56 | | 2,374.56 | | |
| Cell Phone Enforcement Grant | 2,300.00 | 8,000.00 | 8,000.00 | | | 2,300.00 |
| Business Stimulus Fund | 1,305.50 | | | | | 1,305.50 |
| Child Passenger Safety Grant | | 4,000.00 | 4,000.00 | | | |
| Click-It or Ticket | | 4,000.00 | 4,000.00 | | | |
| Youth Services Program | | 7,500.00 | 2,500.00 | 5,000.00 | | |
| NJ DOT - 13th Ave | 111,588.01 | | | | | 111,588.01 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | \$122,367.66 | \$62,470.54 | \$42,955.45 | \$16,847.14 | | \$125,035.61 |

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

| Grant | Balance Jan. 1, 2012 | Transferred from 2012 Budget Appropriations | | Transferred From Accounts Payable | Expended/ Canceled | Accounts Payable | Refunds | Balance Dec. 31, 2012 |
|------------------------------------|-------------------------|--|------------------------------|---|-----------------------|---------------------|-----------------|--------------------------|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Drunk Driving Enforcement Fund | \$11,916.91 | \$4,472.58 | | | \$2,461.31 | \$200.00 | | \$13,728.18 |
| Municipal Alliance Program & Match | 154.81 | 2,424.00 | \$9,696.00 | \$1,269.07 | 11,831.43 | \$1,270.60 | | 441.85 |
| Clean Communities Program | 9,479.59 | | 17,427.40 | 1,797.50 | 19,777.31 | 2,809.50 | | 6,117.68 |
| Office of Emergency Management | 3,035.39 | 5,000.00 | | 1,990.00 | 4,639.24 | 91.58 | 500.00 | 5,794.57 |
| Youth Services Program | 1,877.42 | 5,000.00 | 2,500.00 | 4,000.00 | 6,865.07 | | 37.50 | 6,549.85 |
| Wal-Mart Grant - Summer Nights | 1,000.00 | | | | | | | 1,000.00 |
| Body Armor Replacement Fund | 7,391.58 | 2,374.56 | | 1,828.12 | 388.37 | | | 11,205.89 |
| Alcohol Education Rehabilitation | 1,306.64 | | | 115.86 | 115.86 | | | 1,306.64 |
| Recycling Tonnage Grant | 11,755.62 | | | 5,685.00 | 17,114.15 | 75.00 | | 251.47 |
| Click It or Ticket | | | 4,000.00 | | 4,000.00 | | | |
| Cell Phone Enforcement Grant | 2,300.00 | | 8,000.00 | | 8,000.00 | | | 2,300.00 |
| Child Passenger Safety Grant | | | 4,000.00 | | 4,000.00 | | | |
| N.J.SPARKS | 2,933.72 | | | | | | | 2,933.72 |
| NJ DOT - 13th Ave | 225,000.00 | | | | 225,000.00 | | | |
| 2009 Business Stimulus Plan | 3,225.50 | | | | | | | 3,225.50 |
| Total | \$281,377.18 | \$19,271.14 | \$45,623.40 | \$16,685.55 | \$304,192.74 | \$4,446.68 | \$537.50 | \$54,855.35 |

LOCAL DISTRICT SCHOOL TAX *

| | | Debit | Credit |
|--|----------|-----------------|-----------------|
| Balance January 1, 2012 | | xxxxxxx | xxxxxxx |
| School Tax Payable # | 85001-00 | xxxxxxx | \$4.00 |
| School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) | 85002-00 | xxxxxxx | |
| Levy School Year July 1, 2012 - June 30, 2013 | | xxxxxxx | |
| Levy Calendar Year 2012 | | xxxxxxx | \$13,385,780.50 |
| Paid | | \$13,385,784.50 | xxxxxxx |
| Balance December 31, 2012 | | xxxxxxx | xxxxxxx |
| School Tax Payable # | 85003-00 | | xxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) | 85004-00 | | xxxxxxx |
| * Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools. | | \$13,385,784.50 | \$13,385,784.50 |

Must include unpaid requisitions.

NOT APPLICABLE

MUNICIPAL OPEN SPACE TAX

| | | Debit | Credit |
|---------------------------|----------|---------|---------|
| Balance January 1, 2012 | 85045-00 | xxxxxxx | |
| 2012 Levy | 81105-00 | xxxxxxx | |
| Interest Earned | | xxxxxxx | |
| Expended | | | xxxxxxx |
| | | | xxxxxxx |
| Balance December 31, 2012 | 85046-00 | | xxxxxxx |

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE

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

REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

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

COUNTY TAXES PAYABLE

| | Debit | Credit |
|---|----------------|----------------|
| Balance January 1, 2012 | xxxxxxxx | xxxxxxxx |
| County Taxes 80003-01 | xxxxxxxx | |
| Due County for Added and Omitted Taxes 80003-02 | xxxxxxxx | |
| 2012 Levy: | xxxxxxxx | xxxxxxxx |
| General County 80003-03 | xxxxxxxx | \$3,262,839.08 |
| County Library 80003-04 | xxxxxxxx | 234,351.81 |
| County Health | xxxxxxxx | |
| County Open Space Preservation | xxxxxxxx | 334,028.26 |
| Due County for Added and Omitted Taxes 80003-05 | xxxxxxxx | 4,696.83 |
| Paid | \$3,835,915.98 | xxxxxxxx |
| Balance December 31, 2012 | xxxxxxxx | xxxxxxxx |
| County Taxes | | xxxxxxxx |
| Due County for Added and Omitted Taxes | | xxxxxxxx |
| | \$3,835,915.98 | \$3,835,915.98 |

NOT APPLICABLE

SPECIAL DISTRICT TAXES

| | Debit | Credit |
|---|----------|----------|
| Balance January 1, 2012 80003-06 | xxxxxxxx | |
| 2012 Levy: (List Each Type of District Tax Separately - see Footnote) | xxxxxxxx | xxxxxxxx |
| Fire - 81108-00 | xxxxxxxx | xxxxxxxx |
| Sewer - 81111-00 | xxxxxxxx | xxxxxxxx |
| Water - 81112-00 | xxxxxxxx | xxxxxxxx |
| Garbage - 81109-00 | xxxxxxxx | xxxxxxxx |
| | xxxxxxxx | xxxxxxxx |
| | xxxxxxxx | xxxxxxxx |
| Total 2012 Levy 80003-07 | xxxxxxxx | |
| Paid 80003-08 | | xxxxxxxx |
| Balance December 31, 2012 80003-09 | | xxxxxxxx |
| 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 | 80004-01 | xxxxxxxxx | |
| State Library Aid Received in 2012 | 80004-02 | xxxxxxxxx | |
| Expended | 80004-09 | | xxxxxxxxx |
| Balance December 31, 2012 | 80004-10 | | |

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

NOT APPLICABLE

| | | Debit | Credit |
|------------------------------------|----------|-----------|-----------|
| Balance January 1, 2012 | 80004-03 | xxxxxxxxx | |
| State Library Aid Received in 2012 | 80004-04 | xxxxxxxxx | |
| Expended | 80004-11 | | xxxxxxxxx |
| Balance December 31, 2011 | 80004-12 | | |

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 | 80004-05 | xxxxxxxxx | |
| State Library Aid Received in 2012 | 80004-06 | xxxxxxxxx | |
| Expended | 80004-13 | | xxxxxxxxx |
| Balance December 31, 2012 | 80004-14 | | |

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

NOT APPLICABLE

| | | Debit | Credit |
|------------------------------------|----------|-----------|-----------|
| Balance January 1, 2012 | 80004-07 | xxxxxxxxx | |
| State Library Aid Received in 2012 | 80004-08 | xxxxxxxxx | |
| Expended | 80004-15 | | xxxxxxxxx |
| Balance December 31, 2012 | 80004-16 | | |

STATEMENT OF GENERAL BUDGET REVENUES 2012

| Source | Budget -01 | Realized -02 | Excess or (Deficit) -03 |
|--|-----------------|-----------------|-------------------------------|
| Surplus Anticipated 80101- | \$1,000,000.00 | \$1,000,000.00 | |
| Surplus Anticipated with Prior Written Consent of Director of Local Government 80102- | 350,000.00 | 350,000.00 | |
| Miscellaneous Revenue Anticipated | | | xxxxxxxxxx |
| Adopted Budget | 2,542,029.93 | 2,572,681.65 | \$30,651.72 |
| Added by N.J. S. 40A:4-87: | 45,623.40 | 45,623.40 | xxxxxxxxxx |
| | | | |
| | | | |
| Total Miscellaneous Revenue Anticipated 80103- | 2,587,653.33 | 2,618,305.05 | 30,651.72 |
| Receipts from Delinquent Taxes 80104- | 425,000.00 | 602,599.75 | 177,599.75 |
| Amount to be Raised by Taxation: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| (a) Local Tax for Municipal Purposes 80105- | 8,431,005.11 | xxxxxxxxxx | xxxxxxxxxx |
| (b) Addition to Local Library Tax 80106- | 366,797.56 | xxxxxxxxxx | xxxxxxxxxx |
| Total Amount to be Raised by Taxation 80107- | 8,797,802.67 | 9,266,185.06 | 468,382.39 |
| | \$13,160,456.00 | \$13,837,089.86 | \$676,633.86 |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|---|-----------------|-----------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00 | xxxxxxxxxx | \$25,048,881.54 |
| Amount to be Raised by Taxation | xxxxxxxxxx | xxxxxxxxxx |
| Local District School Tax 80109-00 | \$13,385,780.50 | xxxxxxxxxx |
| Municipal Open Space Tax | | xxxxxxxxxx |
| Regional School Tax 80119-00 | | xxxxxxxxxx |
| Regional High School Tax 80110-00 | | xxxxxxxxxx |
| County Taxes 80111-00 | 3,831,219.15 | xxxxxxxxxx |
| Due County for Added and Omitted Taxes 80112-00 | 4,696.83 | xxxxxxxxxx |
| Special District Taxes - Fire 80113-00 | | xxxxxxxxxx |
| Reserve for Uncollected Taxes 80114-00 | xxxxxxxxxx | 1,439,000.00 |
| Deficit in Required Collection of Current Taxes (or) 80115-00 | xxxxxxxxxx | |
| Balance for Support of Municipal Budget (or) 80116-00 | 9,266,185.06 | xxxxxxxxxx |
| * Excess Non-Budget Revenue (see footnote) 80117-00 | | xxxxxxxxxx |
| * Deficit Non-Budget Revenue (see footnote) 80118-00 | xxxxxxxxxx | |
| * These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only. | \$26,487,881.54 | \$26,487,881.54 |

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

| | | |
|--|----------|-----------------|
| 2012 Budget as Adopted | 80012-01 | \$13,114,832.60 |
| 2012 Budget - Added by N.J.S. 40A:4-87 | 80012-02 | 45,623.40 |
| Appropriated for 2012 (Budget Statement Item 9) | 80012-03 | 13,160,456.00 |
| Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9) | 80012-04 | 100,000.00 |
| Total General Appropriations (Budget Statement Item 9) | 80012-05 | 13,260,456.00 |
| Add: Overexpenditures (see footnote) | 80012-06 | |
| Total Appropriations and Overexpenditures | 80012-07 | 13,260,456.00 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] | 80012-08 | \$11,250,728.03 |
| Paid or Charged - Reserve for Uncollected Taxes | 80012-09 | 1,439,000.00 |
| Reserved | 80012-10 | 372,729.89 |
| Total Expenditures | 80012-11 | 13,062,457.92 |
| Unexpended Balances Canceled (see footnote) | 80012-12 | \$197,998.08 |

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: | | xxxxxxxxx | xxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-01 | xxxxxxxxx | \$30,651.72 |
| Delinquent Tax Collections | 80013-02 | xxxxxxxxx | 177,599.75 |
| | | xxxxxxxxx | |
| Required Collection of Current Taxes | 80013-03 | xxxxxxxxx | 468,382.39 |
| Unexpended Balances of 2012 Budget Appropriations | 80013-04 | xxxxxxxxx | 197,998.08 |
| Miscellaneous Revenue Not Anticipated | 81113- | xxxxxxxxx | 92,286.13 |
| Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27) | 81114- | xxxxxxxxx | |
| Payments in Lieu of Taxes on Real Property | 81120- | xxxxxxxxx | |
| Reserves Canceled | | xxxxxxxxx | 22,263.37 |
| Unexpended Balances of 2011 Approp. Reserves | 80013-05 | xxxxxxxxx | 332,179.05 |
| Prior Years Interfunds Returned in 2012 | 80013-06 | xxxxxxxxx | |
| Accounts Payable Canceled | | xxxxxxxxx | 13,205.85 |
| | | xxxxxxxxx | |
| | | xxxxxxxxx | |
| Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14) | | xxxxxxxxx | xxxxxxxxx |
| Balance January 1, 2012 | 80013-07 | | xxxxxxxxx |
| Balance December 31, 2012 | 80013-08 | xxxxxxxxx | |
| Deficit in Anticipated Revenues: | | xxxxxxxxx | xxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-09 | | xxxxxxxxx |
| Delinquent Tax Collections | 80013-10 | | xxxxxxxxx |
| | | | xxxxxxxxx |
| Required Collection of Current Taxes | 80013-11 | | xxxxxxxxx |
| Interfund Advances Originating in 2012 | 80013-12 | \$651.64 | xxxxxxxxx |
| Accounts Receivable Canceled | | | xxxxxxxxx |
| Refund of Prior Year Revenue | | 9,743.19 | xxxxxxxxx |
| | | | xxxxxxxxx |
| Deficit Balance - To Trial Balance (Sheet 3) | 80013-13 | xxxxxxxxx | |
| Surplus Balance - To Surplus (Sheet 21) | 80013-14 | 1,324,171.51 | xxxxxxxxx |
| | | \$1,334,566.34 | \$1,334,566.34 |

**SURPLUS - CURRENT FUND
YEAR 2012**

| | | Debit | Credit |
|--|----------|----------------|----------------|
| 1. Balance January 1, 2012 | 80014-01 | xxxxxxxxxx | \$1,590,290.98 |
| 2. | | xxxxxxxxxx | |
| 3. Excess Resulting from 2012 Operations | 80014-02 | xxxxxxxxxx | 1,324,171.51 |
| 4. Amount Appropriated in the 2012 Budget - Cash | 80014-03 | \$1,350,000.00 | xxxxxxxxxx |
| 5. Amount Appropriated in 2012 Budget - with Prior Writ- ten Consent of Director of Local Government Services | 80014-04 | | xxxxxxxxxx |
| 6. | | | xxxxxxxxxx |
| 7. Balance December 31, 2012 | 80014-05 | 1,564,462.49 | xxxxxxxxxx |
| | | \$2,914,462.49 | \$2,914,462.49 |

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

| | | | |
|---|----------|--------------|----------------|
| | | | |
| Cash | 80014-06 | | \$2,758,428.50 |
| Investments | 80014-07 | | |
| Sub-Total | | | 2,758,428.50 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | 80014-08 | | 1,394,664.32 |
| Cash Surplus | 80014-09 | | 1,363,764.18 |
| 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 | \$100,698.31 | |
| Deferred Charges # | 80014-12 | 100,000.00 | |
| Cash Deficit # | 80014-13 | | |
| Total Other Assets | 80014-14 | | 200,698.31 |
| * 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 | | \$1,564,462.49 |

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2012

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

(2) Utilizing Accelerated Tax Levy Sale

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

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

NET Cash Collected..... \$ _____

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

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

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

| | Debit | Credit |
|--|---------------------|---------------------|
| 1. Balance January 1, 2012 | XXXXXXXXXX | XXXXXXXXXX |
| Due From State of New Jersey | \$95,209.02 | XXXXXXXXXX |
| Due To State of New Jersey | XXXXXXXXXX | |
| 2. Sr. Citizens Deductions Per Tax Billings | 41,500.00 | XXXXXXXXXX |
| 3. Veterans Deductions Per Tax Billings | 119,250.00 | XXXXXXXXXX |
| 4. Sr. Citizens Deductions Allowed By Tax Collector | 1,500.00 | XXXXXXXXXX |
| 5. Veterans Deductions Allowed By Tax Collector | 2,082.40 | |
| 6. | | |
| 7. Sr. Citizens Deductions Disallowed By Tax Collector | XXXXXXXXXX | \$1,962.16 |
| 8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes | XXXXXXXXXX | |
| 9. Received in Cash from State | XXXXXXXXXX | 156,880.95 |
| 10. | | |
| 11. | | |
| 12. Balance December 31, 2011 | XXXXXXXXXX | XXXXXXXXXX |
| Due From State of New Jersey | XXXXXXXXXX | 100,698.31 |
| Due To State of New Jersey | | XXXXXXXXXX |
| | \$259,541.42 | \$259,541.42 |

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

| | |
|----------------------|------------|
| Line 2 | 41,500.00 |
| Line 3 | 119,250.00 |
| Line 4 | 1,500.00 |
| Line 5 | 2,082.40 |
| Sub-Total | 164,332.40 |
| Less: Line 7 | 1,962.16 |
| To Item 10, Sheet 22 | 162,370.24 |

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

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

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

Signature of Tax Collector

License #

Date

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

| | | YEAR 2013 | YEAR 2012 |
|--|--|--------------|--|
| 1. Total General Appropriations for 2013 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015- | | | xxxxxxxxxx |
| 2. Local District School Tax - Actual 80016- | | | \$13,385,780.50 |
| School Budget Estimate ** 80017- | | | xxxxxxxxxx |
| | | | |
| 3. Vocational School Tax - Actual | | | |
| Estimate * 80017- | | | xxxxxxxxxx |
| | | | |
| 4. Regional School District Tax - Actual | | | |
| Estimate * 80017- | | | xxxxxxxxxx |
| | | | |
| 5. Regional High School Tax - Actual 80018- | | | |
| School Budget Estimate * 80019- | | | xxxxxxxxxx |
| | | | |
| | | | 3,831,219.15 |
| 6. County Tax Estimate * 80021- | | | xxxxxxxxxx |
| | | | |
| | | | 3,831,219.15 |
| 7. Special District/ Open Space Taxes Estimate * 80023- | | | xxxxxxxxxx |
| 8. Total General Appropriations & Other Taxes 80024-01 | | | |
| 9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5) 80024-02 | | | |
| 10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes 80024-03 | | | |
| 11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05 | | | |
| Analysis of Item 11: | | | |
| Local District School Tax (Amount Shown on Line 2 Above) | | | <p>* May not be stated in an amount less than "actual" Tax of 2012.</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p> |
| Vocational School Tax (Amount Shown on Line 3 Above) | | | |
| Regional School District Tax (Amount Shown on Line 4 Above) | | | |
| Regional High School Tax (Amount Shown on Line 5 Above) | | | |
| County Tax (Amount Shown on Line 6 Above) | | | |
| Special District Tax (Amount Shown on Line 7 Above) | | | |
| | | | |
| Tax in Local Municipal Budget | | | |
| Total Amount (see Line 11) | | | |
| 12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06 | | | |
| Computation of "Tax in Local Municipal Budget" | | | |
| Item 1 - Total General Appropriations | | | |
| Item 12 - Appropriation: Reserve for Uncollected Taxes | | | |
| Sub-Total | | | |
| Less: Item 9 - Total Anticipated Revenues | | | |
| Amount to be Raised by Taxation in Municipal Budget 80024-07 | | | |

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

ACCELERATED TAX SALE - CHAPTER 99

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

NOT APPLICABLE

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

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

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

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

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

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

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

2012 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(l) budget sheet 29) \$ _____

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | | Debit | Credit |
|--|----------|--------------|----------------|----------------|
| 1. Balance, January 1, 2012 | | | \$646,667.66 | xxxxxxx |
| A. Taxes | 83102-00 | \$594,357.17 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83103-00 | 52,310.49 | xxxxxxx | xxxxxxx |
| 2. Canceled: | | | xxxxxxx | xxxxxxxxx |
| A. Taxes | 83105-00 | | xxxxxxx | |
| B. Tax Title Liens | 83106-00 | | xxxxxxx | |
| 3. Transferred to Foreclosed Tax Title Liens: | | | xxxxxxx | xxxxxxx |
| A. Taxes | 83108-00 | | xxxxxxx | |
| B. Tax Title Liens | 83109-00 | | xxxxxxx | |
| 4. Added Taxes | | | 5,725.92 | xxxxxxx |
| 5. Added Tax Title Liens | | | 1,556.70 | xxxxxxx |
| 6. Adjustment between Taxes (Other than current year) and Tax Title Liens: | | | xxxxxxx | xxxxxxx |
| A. Taxes-Transfers to Tax Title Liens | 83104-00 | | xxxxxxx | (1) |
| B. Tax Title Liens-Transfers from Taxes | 83107-00 | | (1) | xxxxxxx |
| 7. Balance Before Cash Payments | | | xxxxxxx | 653,950.28 |
| 8. Totals | | | \$653,950.28 | \$653,950.28 |
| 9. Balance Brought Down | | | \$653,950.28 | xxxxxxx |
| 10. Collected: | | | xxxxxxx | \$602,599.75 |
| A. Taxes | 83116-00 | \$600,026.39 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83117-00 | 2,573.36 | xxxxxxx | xxxxxxx |
| 11. Interest and Costs - 2012 Tax Sale | | | 83118-00 | xxxxxxx |
| 12. 2012 Taxes Transferred to Liens | | | 14,408.83 | xxxxxxx |
| 13. 2012 Taxes | | | 542,882.66 | xxxxxxx |
| 14. Balance December 31, 2012 | | | xxxxxxx | 608,642.02 |
| A. Taxes | 83121-00 | \$542,939.36 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83122-00 | 65,702.66 | xxxxxxx | xxxxxxx |
| 15. Totals | | | \$1,211,241.77 | \$1,211,241.77 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 92.15%

17. Item No. 14 multiplied by percentage shown above is \$560,849.26 and represents the maximum amount that may be anticipated in 2012. 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 | \$196,229.11 | 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 | \$196,229.11 |
| | | \$196,229.11 | \$196,229.11 |

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> | Amount Dec. 31, 2011 per Audit Report | Amount in 2012 Budget | Amount Resulting from 2012 | Balance as at Dec. 31, 2012 |
|---|--|-----------------------------|-------------------------------------|-----------------------------------|
| 1. Emergency Authorizations - Municipal* | \$ 30,000.00 | \$ 30,000.00 | \$ | \$ |
| 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 For In Budget of 2013</u> |
|--------------------|----------------------|---------------------|---------------|---|
| 1. _____ | _____ | _____ | \$ _____ | \$ _____ |
| 2. _____ | _____ | _____ | \$ _____ | \$ _____ |
| 3. _____ | _____ | _____ | \$ _____ | \$ _____ |

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 | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| Totals | | | | | | | |

Sheet 30

80027-00 80028-00

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

 Chief Financial Officer

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

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

| | | Debit | Credit | 2013 Debt Service |
|--|----------|----------------|----------------|-------------------|
| Outstanding January 1, 2012 | 80033-01 | xxxxxxx | \$5,168,000.00 | |
| Issued | 80033-02 | xxxxxxx | | |
| Paid | 80033-03 | \$775,000.00 | xxxxxxx | |
| | | | | |
| Outstanding, December 31, 2012 | 80033-04 | 4,393,000.00 | xxxxxxx | |
| | | \$5,168,000.00 | \$5,168,000.00 | |
| 2013 Bond Maturities - General Capital Bonds | | | 80033-05 | \$ 710,000.00 |
| 2013 Interest on Bonds* | | 80033-06 | \$172,792.50 | |
| NOT APPLICABLE | | | | |

ASSESSMENT SERIAL BONDS

| | | | | |
|---|----------|----------|----------|---------------|
| Outstanding January 1, 2012 | 80033-07 | xxxxxxx | | |
| Issued | 80033-08 | xxxxxxx | | |
| Paid | 80033-09 | | xxxxxxx | |
| | | | | |
| Outstanding, December 31, 2012 | 80033-10 | | xxxxxxx | |
| | | | | |
| 2013 Bond Maturities - Assessment Bonds | | | 80033-11 | \$ |
| 2013 Interest on Bonds* | | 80033-12 | | |
| Total "Interest on Bonds - Debt Service" (*Items) | | | 80033-13 | \$ 172,792.50 |
| NOT APPLICABLE | | | | |

LIST OF BONDS ISSUED DURING 2012

| Purpose | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|----------------|---------------|---------------|---------------|
| | NOT APPLICABLE | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |
| | 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 | 167,046.63 | |
| Issued | 80033-02 | xxxxxxx | | |
| Paid | 80033-03 | 84,291.03 | xxxxxxx | |
| | | | | |
| Outstanding, December 31, 2012 | 80033-04 | 82,755.60 | xxxxxxx | |
| | | 167,046.63 | 167,046.63 | |
| 2013 Loan Maturities | | | 80033-05 | \$ 82,755.60 |
| 2013 Interest on Loans | | | 80033-06 | \$ 1,200.00 |
| Total 2013 Debt Service for Wastewater Treatment Loan | | | 80033-13 | \$ 83,955.60 |

INFRASTRUCTURE LOANS

NOT APPLICABLE

| | | | | |
|--|----------|---------|----------|----|
| Outstanding January 1, 2012 | 80033-07 | xxxxxxx | | |
| Issued | 80033-08 | xxxxxxx | | |
| Paid | 80033-09 | | xxxxxxx | |
| | | | | |
| Outstanding, December 31, 2012 | 80033-10 | | xxxxxxx | |
| | | | | |
| 2013 Loan Maturities | | | 80033-11 | \$ |
| 2013 Interest on Loans | | | 80033-12 | \$ |
| Total 2013 Debt Service for _____ Loan | | | 80033-13 | \$ |

LIST OF LOANS ISSUED DURING 2012

NOT APPLICABLE

| Purpose | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |
| | 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 | 80034-01 | xxxxxxx | | |
| Paid | 80034-03 | | xxxxxxx | |
| Outstanding, December 31, 2012 | 80033-04 | | xxxxxxx | |
| 2013 Bond Maturities - Term Bonds | | 80034-04 | \$ | |
| 2013 Interest on Bonds* | | 80034-05 | \$ | |

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 -01 | Amount Issued -02 | Date of Issue | Interest Rate |
|---------|-------------------|-------------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| Total | 80035- | | | |

NOT APPLICABLE

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

| | | Outstanding Dec. 31, 2012 | 2013 Interest Requirement |
|--|--------|---------------------------|---------------------------|
| 1. Emergency Notes | 80036- | \$ | \$ |
| 2. Special Emergency Notes | 80037- | \$ 400,000.00 | \$ 3,150.00 |
| 3. Tax Anticipation Notes | 80038- | \$ | \$ |
| 4. Interest on Unpaid State and County Taxes | 80039- | \$ | \$ |
| 5. | | \$ | \$ |
| 6. | | \$ | \$ |

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue * | Amount of Note Outstanding Dec. 31, 2012 | Date of Maturity | Rate of Interest | 2013 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------------------|------------------------|--------------------------|--|------------------|------------------|-------------------------|--------------------|------------------------------------|
| | | | | | | For Principal | For Interest ** | |
| 1. 1052 - Various Public Improvements | \$2,000,000.00 | 7/2/07 | \$1,900,000.00 | 6/28/13 | 0.810% | \$44,748.00 | \$15,390.00 | 6/28/13 |
| 2. 1090 - Various Public Improvements | 1,000,000.00 | 7/1/10 | 800,000.00 | 6/28/13 | 0.810% | \$45,351.47 | 6,480.00 | 6/28/13 |
| 3. 1107 - Various Public Improvements | 654,000.00 | 6/29/12 | 654,000.00 | 6/28/13 | 0.810% | | 5,297.40 | 6/28/13 |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| 15. | | | | | | | | |
| 16. | | | | | | | | |
| 17. | | | | | | | | |
| Total | \$3,654,000.00 | | \$3,354,000.00 | | | 90,099.47 | \$27,167.40 | |

Sheet 33

80051-01

80051-02

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

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

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

All notes with an original date of issue of 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue * | Amount of Note Outstanding Dec. 31, 2012 | Date of Maturity | Rate of Interest | 2013 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|--------------------------|--|------------------|------------------|-------------------------|-----------------|------------------------------------|
| | | | | | | For Principal | For Interest ** | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| 15. | | | | | | | | |
| 16. | | | | | | | | |
| 17. | | | | | | | | |
| Total | | | | | | | | |

Sheet 34

80051-01

80051-02

MEMO: * See Sheet 33 for clarification of "Original Date of Issue"
 Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

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

Sheet 34a

(Do not crowd - add additional sheets)

GENERAL CAPITAL FUND

NOT APPLICABLE

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 |
| | | | 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.

| | |
|---------|-----------------------|
| Grants | \$3,792,298.00 |
| Reserve | 169,602.25 |
| | <u>\$3,961,900.25</u> |

**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 |
|--|-----------------------|------------------------------|------------------------------------|---|
| 1111- Acquisition and Demolition of Flood Damaged Properties | \$3,792,298.00 | | | |
| 1120- Noreaster/Hurricane Irene | 169,602.25 | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| Total 80032-00 | \$3,961,900.25 | | | |

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

NOT APPLICABLE

| | | Debit | Credit |
|--|----------|---------|---------|
| Balance January 1, 2012 | 80029-01 | xxxxxxx | |
| Premium on Sale of Notes | | xxxxxxx | |
| Funded Improvement Authorizations Canceled | | xxxxxxx | |
| State Aid Received on Funded Ordinance | | | |
| Canceled Accounts Receivable | | | |
| Appropriated to Finance Improvement Authorizations | 80029-02 | | xxxxxxx |
| Appropriated to 2012 Budget Revenue | 80029-03 | | xxxxxxx |
| Balance December 31, 2012 | 80029-04 | | xxxxxxx |

NOT APPLICABLE

BONDS ISSUED WITH A COVENANT OR COVENANTS

| | | | |
|---|--|----------|----------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2012 | | | \$ _____ |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) | | | \$ _____ |
| 3. Amount of Bonds Issued Under Item 1 Maturing in 2012 | | \$ _____ | |
| 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.

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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

NOT APPLICABLE

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

Sheet 43

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2012

BUDGET REVENUES

NOT APPLICABLE

| Source | Budget | Received in Cash | Excess or (Deficit) |
|---|---------|---------------------|------------------------|
| Operating Surplus Anticipated | 91301- | | |
| Operating Surplus Anticipated with Consent of Director of Local Govt. Services | 91302- | | |
| Rents | 91303- | | |
| Fire Hydrant Service | 91304- | | |
| Miscellaneous | 91305- | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Added by N.J.S. 40A:4-87: (List) | xxxxxxx | xxxxxxx | xxxxxxx |
| | | | |
| | | | |
| | | | |
| Subtotal | | | |
| Deficit (General Budget) ** | 91306- | | |
| | 91307- | | |

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

STATEMENT OF BUDGET APPROPRIATIONS

NOT APPLICABLE

| | |
|--|---------|
| Appropriations: | xxxxxxx |
| Adopted Budget | |
| Added by N.J.S. 40A:4-87 | |
| Emergency | |
| Total Appropriations | |
| Add: Overexpenditures (See Footnote) | |
| Total Appropriations and Overexpenditures | |
| Deduct Expenditures: | |
| Paid or Charged | |
| Reserved | |
| Surplus (General Budget) ** | |
| Total Expenditures | |
| Unexpended Balance Canceled (See Footnote) | |

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE; UNEXPENDED BALANCES CANCELED

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

STATEMENT OF 2012 OPERATION

WATER UTILITY

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

SECTION 2:

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 2012 BUDGET.

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

NOT APPLICABLE

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

SCHEDULE OF WATER UTILITY LIENS

NOT APPLICABLE

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

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

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 2013</u> |
|--------------------|----------------------|---------------------|---------------|--|
| 1. | _____ | _____ | \$ _____ | _____ |
| 2. | _____ | _____ | \$ _____ | _____ |
| 3. | _____ | _____ | \$ _____ | _____ |
| 4. | _____ | _____ | \$ _____ | _____ |

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 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 | | XXXXXXXXXX | |
| | | | |
| 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 | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

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

WATER UTILITY ASSESSMENT LOANS

NOT APPLICABLE

| | 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 | | XXXXXXXXXX | |
| 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 NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

NOT APPLICABLE

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

Sheet 50

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

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

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

All notes with an original date of issue of 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted.

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

| INTEREST ON NOTES - WATER UTILITY BUDGET | |
|--|----------|
| 2012 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 - 2012 | \$ _____ |

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

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

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

NOT APPLICABLE

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

NOT APPLICABLE

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

Not Applicable

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2011 | RECEIPTS | | | | | Disbursements | Balance Dec. 31, 2012 |
|---|-----------------------------------|--------------------------|---------------------|---------------|--------|--------|---------------|--------------------------|
| | | Assessments and Liens | Operating Budget | Miscellaneous | | | | |
| 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 |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL | | | | | | | | |

Sheet 57

*Show as red figure

STATEMENT OF 2012 OPERATION

SEWER UTILITY

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

SECTION 1:

| | | |
|--|----------|--|
| Revenue Realized: | XXXXXXXX | |
| Budget Revenue (Not Including "Deficit (General Budget)") | | |
| Miscellaneous Revenue Not Anticipated | | |
| 2011 Appropriation Reserves Canceled* | | |
| Cancel Reserve | | |
| Total Revenue Realized | | |
| Expenditures: | XXXXXXXX | |
| Appropriations (Not Including "Surplus (General Budget)") | XXXXXXXX | |
| Paid or Charged | | |
| Reserved | | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| Overexpenditure of Appropriation Reserves | | |
| Total Expenditures | | |
| Less: Deferred Charges Included In Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | |
| Excess | | |
| Budget Appropriation - Surplus (General Budget)** | | |
| Balance of "Results of 2012 Operation" | | |
| Remainder = ("Excess in Operations" - Sheet 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 | 4,977.84 | |
| Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None" | None | |
| * Excess (Revenue Realized) | | \$340,791.50 |

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

RESULTS OF 2012 OPERATIONS - SEWER UTILITY

| | Debit | Credit |
|--|-------------|-------------|
| Excess in Anticipated Revenues | xxxxxxxxxx | |
| Unexpended Balances of Appropriations | xxxxxxxxxx | |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxxx | 31,548.78 |
| Unexpended Balances of 2011 Appropriation Reserves * | xxxxxxxxxx | 4,977.84 |
| Canceled Reserve | | |
| Deficit in Anticipated Revenue | 16,314.68 | xxxxxxxxxx |
| Refund of Prior Year Revenue | | xxxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxxx | |
| Excess in Operations - to Operating Surplus | \$20,211.94 | xxxxxxxxxx |
| | \$36,526.62 | \$36,526.62 |

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SEWER UTILITY

| | Debit | Credit |
|--|--------------|--------------|
| Balance January 1, 2012 | xxxxxxxxxx | \$522,838.90 |
| Excess in Results of 2012 Operations | xxxxxxxxxx | 20,211.94 |
| Amount Appropriated in 2012 Budget - Cash | \$145,000.00 | xxxxxxxxxx |
| Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxxx |
| Anticipated as Current Fund Revenue | 250,000.00 | |
| Balance December 31, 2012 | 148,050.84 | xxxxxxxxxx |
| | \$543,050.84 | \$543,050.84 |

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

| | | |
|---|--|--------------|
| Cash | | \$241,149.04 |
| Investments | | |
| Interfund Accounts Receivable | | |
| Subtotal | | 241,149.04 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 93,098.20 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 148,050.84 |
| Other Assets Pledged to Operating Surplus * | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | |
| | | \$148,050.84 |

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

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

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

| | | |
|--------------------------------|----------------|--------------|
| Balance December 31, 2011 | | \$180,690.24 |
| Increased by: | | |
| Sewer Rents Levied | | 1,914,976.67 |
| Decreased by: | | |
| Collections | \$1,881,685.32 | |
| Overpayments & Prepaid Applied | | |
| Transfer to Sewer Liens | 150.00 | |
| Other | 2,446.89 | |
| | | 1,884,282.21 |
| Balance December 31, 2012 | | \$211,384.70 |

SCHEDULE OF SEWER UTILITY LIENS

| | | |
|------------------------------------|----------|----------|
| Balance December 31, 2011 | | \$813.44 |
| Increased by: | | |
| Transfers from Accounts Receivable | \$150.00 | |
| Penalties and Costs | | |
| Other | | |
| Decreased by: | | |
| Collections | | |
| Other | | |
| Balance December 31, 2012 | | \$963.44 |

Not Applicable

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 - | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 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

| | <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 for In Budget of Year 2013</u> |
|--------------------|----------------------|---------------------|---------------|--|
| 1. _____ | _____ | _____ | \$ _____ | \$ _____ |
| 2. _____ | _____ | _____ | \$ _____ | \$ _____ |
| 3. _____ | _____ | _____ | \$ _____ | \$ _____ |
| 4. _____ | _____ | _____ | \$ _____ | \$ _____ |

Not Applicable

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS
SEWER UTILITY ASSESSMENT BONDS**

| | 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

SEWER UTILITY CAPITAL BONDS

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

Not Applicable

INTEREST ON BONDS - SEWER 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 | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

**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* | | \$ | |

Not Applicable

SEWER UTILITY CAPITAL LOANS

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

Not Applicable

INTEREST ON LOANS - SEWER 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 NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

NOT APPLICABLE

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

Sheet 64

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

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

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

All notes with an original date of issue of 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted.

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

| INTEREST ON NOTES - WATER 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 of Note Outstanding Dec. 31, 2012 | Date of Maturity | Rate of Interest | 2013 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|--------------------------|--|------------------|------------------|-------------------------|-----------------|------------------------------------|
| | | | | | | For Principal | For Interest ** | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| 15. | | | | | | | | |
| Total | | | | | | | | |

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

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

Sheet 65a

SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|--|-------------|-------------|
| Balance January 1, 2012 | XXXXXXXX | \$77,955.00 |
| Received from 2012 Budget Appropriation * | XXXXXXXX | |
| | XXXXXXXX | |
| | XXXXXXXX | |
| | XXXXXXXX | XXXXXXXX |
| | | XXXXXXXX |
| Appropriated to Finance Improvement Authorizations | | XXXXXXXX |
| | | XXXXXXXX |
| Balance December 31, 2012 | \$77,955.00 | XXXXXXXX |
| | \$77,955.00 | \$77,955.00 |

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

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

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

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

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

INDEX

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

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| 40. | Instructions |
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| 42. & 56. | Trial Balance - Utility Assessment Trust Funds |
| 43. & 57. | Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus |
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| 46. & 60. | Results of Operations, Operating Surplus and Analysis |
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| 50. & 64. | Debt Service for Utility Notes (Other than Utility Assessment Notes) |
| 51. & 65. | Debt Service for Utility Assessment Notes |
| 51a. & 65a. | Schedule of Capital Lease Program Obligation |
| 52. & 66. | Improvement Authorizations (Utility Capital) |
| 53. & 67. | Capital Improvement Fund and Down Payments |
| 54. & 68. | Utility Capital Improvements Authorized in 2012; Utility Capital Surplus |