

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

POPULATION LAST CENSUS	7,556
NET VALUATION TAXABLE 2012	<u>630,201,916</u>
MUNICODE	<u>0613</u>

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

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

Township _____ of Upper Deerfield _____, County of Cumberland _____

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

	Date	Examined By:	
1.			Preliminary Check
2.			Examined

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

Signature _____
Title _____ Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Ruth Moynihan, am the Chief Financial Officer, License # O-0457, of the Upper Deerfield Township of Cumberland, County of Cumberland and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature _____
Title Chief Financial Officer
Address PO Box 5098, Seabrook, NJ 08302
Phone Number (856) 451-3811
Fax Number (856) 451-1379

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

(Registered Municipal Accountant)
PETRONI & ASSOCIATES LLC

(Firm Name)
102 W. High St., Suite 100

(Address)

Glassboro, New Jersey 08028

(Address)

Certified by me

This _____ day of _____, 2013

856-881-1600

(Phone Number)

856-881-6860

(Fax Number)

**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**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Upper Deerfield

Chief Financial Officer: Ruth Moynihan

Signature: _____

Certificate #: O-0457

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet items(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: _____

21-6001321

Fed I.D. #

Township of Upper Deerfield

Municipality

Cumberland

County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: 12/31/12

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	<u>\$1,108,488.35</u>	<u>\$123,989.22</u>	<u> </u>

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

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

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

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

Signature of Chief Financial Officer

Date

**IMPORTANT!
READ INSTRUCTIONS**

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title _____

(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 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of _____.

SIGNATURE OF TAX ASSESSOR

Township of Upper Deerfield
MUNICIPALITY

Cumberland
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2012

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"-Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Cash	5,111,145.89	
Change Fund	420.00	
	5,111,565.89	
Taxes Receivable:		
2010 Taxes	2,488.11	
2011 Taxes	1,903.36	
2012 Taxes	555,229.97	
	559,621.44	
Tax Title Liens Receivable	65,933.89	
Property Maintenance Liens Receivable	173.98	
Property Acquired for Taxes - Assessed Value	551,200.00	
Prepaid Regional High School Tax	60.01	
Prepaid Local School Tax	100.00	
Prepaid Payroll Taxes	15,172.90	
Revenue Accounts Receivable	24,341.89	
Due from Utility Operating Fund	32,391.20	
Due from Public Defender Trust	5.08	
Due from Tax Sale Fund	47.46	
Due from Accumulated Absence Trust	53.81	
Due from Snow Removal Trust	77.42	
Due from Fire Safety Penalty Fund	21.90	
Due from Donation Trust	13.57	
Due from Animal Control Trust	6,768.59	
Special Emergency Authorization	152,640.00	
Appropriation Reserves		429,331.09
Encumbrances Payable		310,943.75
Accounts Payable		40,838.00
Due State of New Jersey - Senior Citizen and Veterans Deductions		38,107.66
Prepaid Taxes		164,158.24
Tax Overpayments		13,901.76
Due Deerfield Township - UCC Fees		5,180.00
Due State of New Jersey - Fees		6,231.00
Due Federal and State Grant Fund		14,557.58
Due General Capital Fund		554.53
Due Escrow Trust		6.81
Due Recreation Trust		515.30
Reserve for Tax Appeals		350,000.00
Reserve for POAA Fees		8.00
Due County for Added and Omitted Taxes		15,552.92
		1,389,886.64

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2012**

Title of Account	Debit	Credit
<u>Animal Control Trust</u>		
Cash	31,479.39	
Due Current Fund		6,768.59
Due State of New Jersey		9.60
Reserve for Dog Fund Expenditures		24,701.20
	31,479.39	31,479.39
<u>Escrow Trust</u>		
Cash	226,263.73	
Due Current Fund	6.81	
Reserve for Developers Fee		226,270.54
	226,270.54	226,270.54
<u>Tax Sale Fund</u>		
Cash	207,055.16	
Due Current Fund		47.46
Reserve for Redemptions		200,007.70
Reserve for Premiums		7,000.00
	207,055.16	207,055.16
<u>Municipal Alliance fund</u>		
Cash	906.66	
Reserve for Municipal Alliance		906.66
	906.66	906.66
<u>Public Defender Trust</u>		
Cash	8,089.75	
Due from Current Fund		5.08
Reserve for Public Defender Fees		8,084.67
	8,089.75	8,089.75
<u>Accumulated Absence Trust</u>		
Cash	70,353.81	
Due Current Fund		53.81
Reserve for Accumulated Absences		70,300.00
	70,353.81	70,353.81
<u>Recreation Trust</u>		
Cash	18,829.08	
Due Current Fund	515.30	
Reserve for Recreation Programs		19,344.38
	19,344.38	19,344.38
<u>Snow Removal Trust</u>		
Cash	143,076.56	
Due Current Fund		77.42
Reserve for Snow Removal		142,999.14
	143,076.56	143,076.56

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2012**

Title of Account	Debit	Credit
<u>Affordable Housing</u>		
Cash	51,150.16	
Reserve for Affordable Housing		51,150.16
	51,150.16	51,150.16
<u>Landfill Closure</u>		
Cash	38,849.38	
Reserve for Landfill Closure		38,849.38
	38,849.38	38,849.38
<u>Uniform Fire Safety Penalty Monies</u>		
Cash	2,466.90	
Due Current Fund		21.90
Reserve for Penalty Monies		2,445.00
	2,466.90	2,466.90
<u>Donations Trust</u>		
Cash	653.58	
Due Current Fund		13.57
Reserve for Donations		640.01
	653.58	653.58
<u>Small Cities Revolving Loan Trust</u>		
Cash	33,554.63	
Reserve for Small Cities Loans		33,554.63
	33,554.63	33,554.63

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011:	(1)	10,249.19
	x	<u>25%</u>
	(2)	2,562.30
Municipal Public Defender Trust Cash Balance December 31, 2012:	(3)	8,084.67

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

Amount in excess of the amount expended: $3 - (1 + 2) =$ None

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

Chief Financial Officer: Ruth Moynihan

Signature: _____

Certificate #: O-0457

Date: _____

SCHEDULE OF TRUST FUND RESERVES

Purpose	Amount Dec. 31, 2011 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2012
1. Animal Control	21,621.79	9,797.20	6,717.79	24,701.20
2. Escrow	308,769.74	40,493.94	122,993.14	226,270.54
3. Tax Sale Certificates	7,300.24	543,302.75	350,595.29	200,007.70
4. Tax Sale Premiums	13,400.00	10,700.00	17,100.00	7,000.00
5. Municipal Alliance	1,949.50	1,000.00	2,042.84	906.66
6. Public Defender	654.26	7,430.41		8,084.67
7. Accumulated Absence	55,300.00	15,000.00		70,300.00
8. Recreation	19,088.14	12,089.00	11,832.76	19,344.38
9. Snow Removal	58,990.20	84,008.94		142,999.14
10. Affordable Housing	50,641.42	508.74		51,150.16
11. Landfill Closure	38,462.97	386.41		38,849.38
12. Uniform Fire Safety	2,445.00			2,445.00
13. Donations	285.01	355.00		640.01
14. Small Cities	31,067.19	10,872.19	8,384.75	33,554.63
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals	609,975.46	735,944.58	519,666.57	826,253.47

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

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

CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	206,927.27	5,257,177.80	352,539.18	5,111,565.89
Trust-Assessment				
Trust - Dog License		31,496.19	16.80	31,479.39
Trust - Other		803,550.65	2,301.25	801,249.40
Capital - General		1,792,161.68	172,171.00	1,619,990.68
Water - Operating				
Water - Capital				
_____ Utility - Assessment Trust				
Public Assistance **				
Garbage District				
Water & Sewer - Operating	60,562.20	1,159,075.09	403,617.66	816,019.63
Water & Sewer - Capital		807,386.25		807,386.25
Parking Utility - Operating				
Total	267,489.47	9,850,847.66	930,645.89	9,187,691.24

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2012.
 I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2012.
 All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.
 (THIS MUST BE SIGNED BY REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: _____ Title: _____ Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2012(cont'd.)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Colonial Bank	
8000169097	3,711,690.71
8000169030	45,487.09
8000369374	31,496.19
8000169055	228,564.98
8000169121	207,055.16
8000169022	906.66
8000169113	8,089.75
8000169253	70,353.81
8000169246	18,829.08
8000112006	143,076.56
8000178744	51,150.16
8000178742	38,849.38
8000275316	2,466.90
8000398902	653.58
8000169071	1,292,161.68
8000169014	359,075.09
8000169063	799,233.05
8000344559	8,153.20
8000460835	33,554.63
Century Savings Bank	
Certificate of Deposit - Current Fund	1,500,000.00
Certificate of Deposit - General Capital Fund	500,000.00
Certificate of Deposit - Utility Operating Fund	800,000.00
	9,850,847.66

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

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

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Transfer from Grants Unapprop	Canceled	Balance Dec. 31, 2012
Federal:						
Small Cities Rehabilitation		180,000.00	30,965.58			149,034.42
Small Cities Facilities	40,483.11	400,000.00				440,483.11
Older Americans Title IIIB	2,113.39	4,656.00	4,877.00		728.39	1,164.00
State:						
Transportation Trust	289,126.40		109,126.40			180,000.00
Municipal Alliance	10,326.92	39,000.00	40,741.72			8,585.20
Clean Communities		12,914.47	7,326.14	5,588.33		
Recycling Tonnage		41,984.01		41,984.01		
Sharing Available Resources Efficiently	18,430.00		18,430.00			
Totals						

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

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Transfer from Grants Unapprop	Canceled	Balance Dec. 31, 2012
Totals	360,479.82	678,554.48	211,466.84	47,572.34	728.39	779,266.73

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Expended	Enc Canc	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
Federal:							
Small Cities Block Grant	17,779.75					17,779.75	
Small Cities Rehabilitation	300.00	189,000.00		178,346.80			10,953.20
Small Cities Facilities	63,015.20	420,000.00		314,601.12	167.56		168,581.64
Older Americans Title IIIB	806.11	4,656.00		5,462.11			
Small Cities Block Grant - Water Utility	1,647.55			1,647.55			
State:							
Transportation Trust	53,861.30			28,878.75			24,982.55
Municipal Alliance		39,000.00		39,000.00			
Clean Communities		12,914.47		12,914.47			
Recycling Tonnage	132,379.11	41,984.01		23,196.00			151,167.12
Energy Efficiency & Conservation	20,000.00			20,000.00			
Totals							

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations			Expended	Enc Canc	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Totals	289,789.02	707,554.48			624,046.80	167.56	17,779.75	355,684.51

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

Grant	Balance Jan. 1, 2012	Transferred to 2012 Budget Appropriations		Received			Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
Recycling Tonnage	41,984.01	41,984.01		41,004.77			41,004.77
Clean Communities	5,588.33	5,588.33		5,331.59			5,331.59
Alcohol Education and Rehabilitation				947.09			947.09
Totals	47,572.34	47,572.34		47,283.45			47,283.45

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2012		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012)	85002-00	xxxxxxxxxx	
Levy School Year July 1, 2012 - June 30, 2013		xxxxxxxxxx	
Levy Calendar Year 2012		xxxxxxxxxx	6,707,157.50
Paid		6,707,257.50	xxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003-00	(100.00)	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013)	85004-00		xxxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		6,707,157.50	6,707,157.50

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2012	85,045.00	xxxxxxxxxx	
2012 Levy	85,105.00	xxxxxxxxxx	
Interest Earned		xxxxxxxxxx	
Expenditures			xxxxxxxxxx
Balance December 31, 2012	85046-00		xxxxxxxxxx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	(59.94)
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	2,862,239.33
Paid	2,862,239.40	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	(60.01)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions	2,862,179.39	2,862,179.39

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2012		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	13,811.22
2012 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	5,653,180.80
County Library	80003-04	XXXXXXXXXX	
County Health		XXXXXXXXXX	236,719.89
County Open Space Preservation		XXXXXXXXXX	63,411.81
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	15,552.92
Paid		5,967,123.72	XXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added & Omitted Taxes		15,552.92	XXXXXXXXXX
		5,982,676.64	5,982,676.64

SPECIAL DISTRICT TAXES

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

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

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	2,206,925.15	2,206,925.15	2,252,600.37
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,447,700.33	2,600,290.38	152,590.05
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total from Sheet 17a			
Total Miscellaneous Revenue Anticipated 80103-	2,447,700.33	2,600,290.38	152,590.05
Receipts from Delinquent Taxes 80104-	540,000.00	545,447.74	5,447.74
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	185,000.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	185,000.00	200,130.66	15,130.66
	5,379,625.48	5,552,793.93	173,168.45

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	15,142,352.41
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	6,707,157.50	xxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxx
Regional High School Tax 80110-00	2,862,239.33	xxxxxxxxxx
County Taxes 80111-00	5,953,312.50	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	15,552.92	xxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxx
Municipal Open Space Tax 80120-00		xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	596,040.50
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00	200,130.66	xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	
	15,738,392.91	15,738,392.91

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	5,379,625.48
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2012 (Budget Statement Item 9)	80012-03	5,379,625.48
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	5,379,625.48
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	5,379,625.48
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	4,279,253.89
Paid or Charged - Reserve for Uncollected Taxes	80012-09	596,040.50
Reserved	80012-10	429,331.09
Total Expenditures	80012-11	5,304,625.48
Unexpended Balances Canceled (see footnote)	80012-12	75,000.00

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2012 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-01	XXXXXXXXXX	152,590.05
Delinquent Tax Collections 80013-02	XXXXXXXXXX	5,447.74
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	15,130.66
Unexpended Balances of 2012 Budget Appropriations 80013-04	XXXXXXXXXX	75,000.00
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	592,815.23
Miscellaneous Revenue Not Anticipated:	XXXXXXXXXX	
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	300,793.78
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves 80013-05	XXXXXXXXXX	504,414.91
Prior Years Interfunds Returned in 2011 80013-06	XXXXXXXXXX	5,377.05
Encumbrances Canceled	XXXXXXXXXX	15,032.44
Federal & State Grants Canceled	XXXXXXXXXX	17,779.75
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2012 80013-07		XXXXXXXXXX
Balance December 31, 2012 80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09		XXXXXXXXXX
Delinquent Tax Collections 80013-10		XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes 80013-11		XXXXXXXXXX
Interfund Advances Originating in 2012 80013-12	40,735.58	XXXXXXXXXX
Prior Year Deduction Disallowed	6,750.00	XXXXXXXXXX
Federal and State Grant Receivable Canceled	728.39	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	1,636,167.64	XXXXXXXXXX
	1,684,381.61	1,684,381.61

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
Interest on Investments	82,502.80
Fees and Permits	85,564.91
Interest and Costs on Taxes	117,096.91
Miscellaneous	5,590.99
Refunds	37,412.33
Recycling Receipts	9,128.94
Franchise Fees	32,871.64
Snow & Storm Cost Reimbursements	94,861.07
Shared Service Municipal Court	127,785.64
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	592,815.23

**SURPLUS - CURRENT FUND
YEAR 2012**

		Debit	Credit
1. Balance January 1, 2012	80014-01	xxxxxxxxx	4,445,076.76
2.		xxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxx	1,636,167.64
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	2,206,925.15	xxxxxxxxx
5. Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2012	80014-05	3,874,319.25	xxxxxxxxx
		6,081,244.40	6,081,244.40

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

Cash	80014-06		5,122,128.09
Investments	80014-07		
Sub Total			5,122,128.09
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,400,448.84
Cash Surplus	80014-09		3,721,679.25
Deficit in Cash Surplus	80014-10		()
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	152,640.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		152,640.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15		3,874,319.25

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2012 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 15,736,143.98
or		
(Abstract of Ratables)	82113-00	\$
2. Amount of Levy Special District Taxes	82102-00	\$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et sec	82103-00	\$
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$ 41,009.00
5a. Subtotal 2012 Levy	\$	15,777,152.98
5b. Reductions due to tax appeals **	\$	\$
5c. Total 2012 Levy	82106-00	\$ 15,777,152.98
6. Transferred to Tax Title Liens	82107-00	\$ 42,296.59
7. Transferred to Foreclosed Property	82108-00	\$
8. Remitted, Abated or Canceled	82109-00	\$ 37,274.01
9. Discount Allowed	82110-00	\$
10. Collected in cash: In 2011	82121-00	\$ 170,633.86
In 2012*	82122-00	\$ 14,431,676.16
Homestead Benefit Credit	82124-00	\$ 417,792.39
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 122,250.00
REAP Revenue	82124-00	\$
Total to Line 14	82111-00	\$ 15,142,352.41
11. Total Credits		\$ 15,221,923.01
12. Amount Outstanding December 31, 2012	83120-00	\$ 555,229.97
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is	95.97%	82112-00

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ___ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ 15,142,352.41
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$
To Current Taxes Realized in Cash (Sheet 17)		\$ 15,142,352.41

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

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

* Include overpayments applied as part of 2012 collections.
 ** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

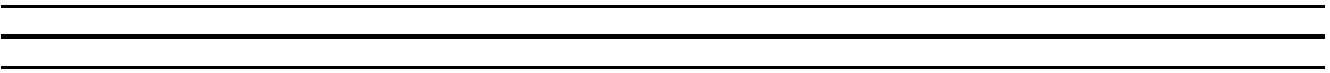
ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2012

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	_____
LESS: Proceeds from Accelerated Tax Sale	_____
NET Cash Collected	_____
Line 5c (sheet 22) Total 2011 Tax Levy	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____ %



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	_____
LESS: Proceeds from Tax Levy Sale (excluding premium)	_____
NET Cash Collected	_____
Line 5c (sheet 22) Total 2012 Tax Levy	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____ %

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

	Debit	Credit
1. Balance January 1, 2012	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey		xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	33,984.56
2. Sr. Citizens Deductions Per Tax Billings	37,750.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	85,500.00	xxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	2,750.00	xxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxx	3,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	xxxxxxxxx	6,750.00
9. Received in Cash from State	xxxxxxxxx	119,623.10
10.		
11.		
12. Balance December 31, 2012	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey		
Due to State of New Jersey	38,107.66	xxxxxxxxx
	164,107.66	164,107.66

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

Line 2	<u>37,750.00</u>
Line 3	<u>85,500.00</u>
Line 4	<u>2,750.00</u>
Sub-Total	<u>126,000.00</u>
Less: Line 7	<u>3,750.00</u>
To Item 10, Sheet 22	<u><u>122,250.00</u></u>

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

		Debit	Credit
Balance January 1, 2012		xxxxxxxxx	350,000.00
Taxes Pending Appeals	350,000.00	xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Cash Paid to Appelants (Including 5% Interest from Date of Payment)			xxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			xxxxxxxxx
Balance December 31, 2012		350,000.00	xxxxxxxxx
Taxes Pending Appeals *	350,000.00	xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012.		350,000.00	350,000.00

Signature of Tax Collector

License #

Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12)	_____
B. Reserve for Uncollected Taxes Exclusion:	
Outstanding Balance of Delinquent Taxes	
(sheet 26, Item 14A) x % of	
collection (Item 16)	_____
C. TIMES: % of increase of Amount to be Raised by Taxes	
over Prior Year	
[(2013 Estimated Total Levy - 2012 Total Levy)/2012 Total Levy]	_____
D. Reserve for Uncollected Taxes Exclusion Amount	
[(BxC)+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		636,572.00	xxxxxxxxxx
A. Taxes	83102-00 493,469.40	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00 143,102.60	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83105-00	xxxxxxxxxx	250.00
B. Tax Title Liens	83106-00	xxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83108-00	xxxxxxxxxx	
B. Tax Title Liens	83109-00	xxxxxxxxxx	71,298.46
4. Added Taxes		83110-00 6,750.00	
5. Added Tax Title Liens		83111-00	xxxxxxxxxx
6. Adjustment Between Taxes (Other than current year) and Tax Title Liens:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00	xxxxxxxxxx	(1) 13,844.30
B. Tax Title Liens - Transfers from Taxes	83107-00	(1) 13,844.30	xxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxx	571,773.54
8. Totals		657,166.30	657,166.30
9. Balance Brought Down		571,773.54	xxxxxxxxxx
10. Collected:		xxxxxxxxxx	545,447.74
A. Taxes	83116-00 481,733.63	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00 63,714.11	xxxxxxxxxx	xxxxxxxxxx
11. Interest and Costs - 2012 Tax Sale		83118-00 1,702.97	xxxxxxxxxx
12. 2012 Taxes Transferred to Liens		83119-00 42,296.59	xxxxxxxxxx
13. 2012 Taxes		83123-00 555,229.97	xxxxxxxxxx
14. Balance December 31, 2012		xxxxxxxxxx	625,555.33
A. Taxes	83121-00 559,621.44	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00 65,933.89	xxxxxxxxxx	xxxxxxxxxx
15. Totals		1,171,003.07	1,171,003.07

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 95.39%

17. Item No. 14 multiplied by percentage shown above is \$596,753.29 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	82,800.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	71,298.46	XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A. Utility Liens	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	397,101.54	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash*	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXXXX	551,200.00
		551,200.00	551,200.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

 Realized in 2012 Budget _____

 To Results of Operation (Sheet 19) _____

DEFERRED CHARGES
 -MANDATORY CHARGES ONLY-
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<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-Municipal *				
2. Emergency Authorization-Schools				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY
 AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2013</u>
			\$	
			\$	
			\$	
			\$	

N.J.S. 40A:4-53 SPECIAL EMERGENCY TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
11/18/10	Revaluation	254,400.00	50,880.00	203,520.00	50,880.00		152,640.00
Totals		254,400.00	50,880.00	203,520.00	50,880.00		152,640.00

80025-00 80026-00

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

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2012" must be entered here and then raised in the 2013 budget.
Sheet 29

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 1/3 of Amount Authorized*	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
		Totals					

80027-00 80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A-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
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04		XXXXXXXXXX	
2013 Bond Maturities - General Capital Bonds			80033-05	
2013 Interest on Bonds *		80033-06		

ASSESSMENT SERIAL BONDS

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

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) Green Trust LOANS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxxxxx		
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03		xxxxxxxxxx	
Outstanding, December 31, 2012	80033-04		xxxxxxxxxx	
2013 Loan Maturities			80033-05	
2013 Interest on Loans			80033-06	
Total 2012 Debt Service for _____ Loan			80033-13	

LOAN

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

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01	xxxxxxxx		
Paid	80034-02		xxxxxxxx	
Outstanding December 31, 2012	80034-03		xxxxxxxx	
2013 Bond Maturities - Term Bonds	80034-04			
2013 Interest on Bonds *	80034-05			

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2012

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

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

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 1 School Notes should be separately listed and totaled.
 * "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or
 written intent of permanent financing submitted with statement.
 ** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance-January 1, 2012		2012 Authorization		Expended (Encumbrance Canceled)	Canc	Balance-December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Overlay and Drainage Improvements for Holly Ave., Olaf Rd. & Horton Ave.	7,841.25					7,841.25		
Purchase & Installation of Municipal Facilities Improvements	20,602.03						20,602.03	
Farmland Preservation & Open Space					(328.68)		328.68	
Emergency Repair of Love Lane & Other Drainage Infrastructure Damaged by Storms	25,000.00	475,000.00			213,894.07			286,105.93
Purchase of New Ambulance			185,000.00		185,000.00			

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance-January 1, 2012		2012 Authorization		Expended (Encumbrance Canceled)	Canc	Balance-December 31, 2012		
	Funded	Unfunded					Funded	Unfunded	
Total	70000-	53,443.28	475,000.00	185,000.00		398,565.39	7,841.25	20,930.71	286,105.93

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2012	80031-01	xxxxxxxxxx	376,934.52
Received from 2012 Budget Appropriation*	80031-02	xxxxxxxxxx	
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	7,841.25
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
Addition to Ambulance Building		18,500.00	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	7,000.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2012	80031-05	359,275.77	xxxxxxxxxx
		384,775.77	384,775.77

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Purchase of New Ambulance	185,000.00			a 185,000.00
Total 80032-00	185,000.00			185,000.00

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

a = Funded by reappropriation of reserves and capital improvement fund

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	xxxxxxxxx	1,266.56
Premium on Sale of Bonds		xxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxx	
Premium on Sale of Notes			
Reserves Canceled			8,843.56
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03		xxxxxxxxx
Balance December 31, 2012	80029-04	10,110.12	xxxxxxxxx
		10,110.12	10,110.12

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012		\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)		\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 20132	\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement	\$ _____	
5. Total of 3 and 4 - Gross Appropriation	\$ _____	
6. Less Amount of Special Trust Fund to be Used	\$ _____	
7. Net Appropriation Required		\$ _____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.			
1. Total Tax Levy for the Year 2012 was		\$	15,777,152.98
2. Amount of Item 1 Collected in 2012 (*)	\$	15,142,352.41	
3. Seventy (70) percent of Item 1		\$	11,044,007.09

(*) Including prepayments and overpayments applied.

- B.
- Did any maturities of bonded obligations or notes fall due during the year 2012?
 Answer YES or NO No
 - Have payments been made for all bonded obligations or notes due on or before December 31, 2012?
 Answer YES or NO If answer is "NO" give details

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

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

D.			
1. Cash Deficit 2011		\$	_____
2. 4% of 2010 Tax Levy for all purposes:			
Levy -- \$ _____		= \$	_____
3. Cash Deficit 2012		\$	_____
4. 4% of 2011 Tax Levy for all purposes:			
Levy--\$ _____		= \$	_____

E.	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	_____	_____	_____	_____
2. County Taxes	_____	_____	\$15,552.92	\$15,552.92
3. Amounts due Special Districts	_____	_____	_____	_____
4. Amounts due School Districts for Local School Tax	_____	_____	_____	_____

SHEET 40 TO 72, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

NOTE:

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

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

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

SCHEDULE OF WATER UTILITY BUDGET - 2012

BUDGET REVENUES

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

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

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**STATEMENT OF 2012 OPERATION
WATER UTILITY**

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

SECTION 1:

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

SECTION 2:

The following Item of "2011 Appropriation Reserves Canceled in 2012" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2010 for an Anticipated Deficit in the Water Utility for 2012:

2011 Appropriation Reserves Canceled in 2012		
Less: Anticipated Deficit in 2010 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

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances 2011 Appropriation Reserves *	XXXXXXXXXX	
Deficit in Anticipated 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

	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)**

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

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

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

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

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

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY
AND NOT SATISFIED**

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

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

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

INTEREST ON BONDS - WATER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS
WATER UTILITY _____ LOAN**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2012		xxxxxxxxxx	
2013 Loan Maturities			
2013 Interest on Loans *			
WATER UTILITY LOAN			
Outstanding January 1, 2012	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2012		xxxxxxxxxx	
2013 Loan Maturities			
2013 Interest on Loans *			

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2013 Interest on Notes	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2013	
Required Appropriation - 2013	

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	203 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

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

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

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

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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	
Received from 2012 Budget Appropriation *	XXXXXXXXXX	
Received from 20121 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXX

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

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

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

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

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

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

**POST CLOSING
TRIAL BALANCE - WATER & SEWER UTILITY FUND**

AS AT DECEMBER 31, 2012

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
<u>Operating Fund</u>		
Cash	816,019.63	
Consumer Accounts Receivable	163,682.01	
Utility Liens Receivable	1,942.33	
Connection Fees Receivable	276,748.57	
Appropriation Reserves		72,964.00
Encumbrances Payable		32,899.05
Consumer Overpayments		1,340.17
Due Current Fund		32,391.20
Due Utility Capital Fund		4,786.07
Accrued Interest on Bonds		16,910.43
		161,290.92
Reserve for Receivables		442,372.91
Fund Balance		654,728.71
	1,258,392.54	1,258,392.54

(Do not crowd - add additional sheets)

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

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

**SCHEDULE OF WATER AND SEWER UTILITY BUDGET - 2012
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated 01	558,153.03	558,153.03	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Sewer Rents	650,000.00	696,057.87	46,057.87
Water Rents	650,000.00	630,659.26	(19,340.74)
Sewer Installments	102,241.76	102,241.76	
Reserve for Debt Service	12,503.21	12,503.21	
Added by N.J.S. 40A:4-87 (List)			
Subtotal	1,972,898.00	1,999,615.13	26,717.13
Deficit (General Budget) ** _____06			
_____07	1,972,898.00	1,999,615.13	26,717.13

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	1,972,898.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,972,898.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,972,898.00
Deduct Expenditures:	
Paid or Charged	1,898,761.59
Reserved	72,964.00
Surplus (General Budget) **	
Total Expenditures	1,971,725.59
Unexpended Balance Canceled (See Footnote)	1,172.41

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 BALANCE CANCELED:

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

STATEMENT OF 2012 OPERATION
WATER & SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled* (Excess Revenue Realized)		
2011 Encumbrances Canceled		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriation (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	277,651.96	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		277,651.96

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

RESULTS OF 2012 OPERATIONS WATER & SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	26,717.13
Unexpended Balances of Appropriations	xxxxxxxxxx	1,172.41
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	177,459.42
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxx	277,651.96
Deficit in Anticipated Revenue		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	483,000.92	xxxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	483,000.92	483,000.92

OPERATING SURPLUS - WATER & SEWER UTILITY

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	729,880.82
Excess in Results of 2012 Operations	xxxxxxxxxx	483,000.92
Amount Appropriated in 2012 Budget - Cash	558,153.03	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2012	654,728.71	xxxxxxxxxx
	1,212,881.74	1,212,881.74

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

Cash		816,019.63
Investments		
Interfund Accounts Receivable		
Subtotal		816,019.63
Deduct Cash Liabilities Marked with "C" on Trial Balance		161,290.92
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		654,728.71
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET		654,728.71

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

SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		<u>\$ 83,632.61</u>
Increased by:		
Water & Sewer Rents Levied		<u>1,400,498.95</u>
Decreased by:		
Collections	<u>1,311,742.69</u>	
Overpayments applied	<u>4,512.94</u>	
Transfer to Liens	<u>4,193.92</u>	
Other	<u> </u>	
		<u>1,320,449.55</u>
Balance December 31, 2012		<u>163,682.01</u>

SCHEDULE OF WATER & SEWER LIENS

Balance December 31, 2011		<u>7,633.48</u>
Increased by:		
Transfers from Accounts Receivable	<u>4,193.92</u>	
Penalties and Costs	<u>576.43</u>	
Other	<u> </u>	
		<u>\$ 4,770.35</u>
Decreased by:		
Collections	<u>\$ 10,461.50</u>	
Other	<u>\$ </u>	
		<u>\$ 10,461.50</u>
Balance December 31, 2012		<u>\$ 1,942.33</u>

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

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

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY
AND NOT SATISFIED**

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

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

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			
2013 Interest on Bonds *			
Water and Sewer UTILITY CAPITAL BONDS			
Outstanding January 1, 2012	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXX	
2013 Bond Maturities - Capital Bonds			
2013 Interest on Bonds *			

INTEREST ON BONDS - _Water and Sewer_ UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxx	4,089,892.32	
Issued	xxxxxxxxxx	1,887,000.00	
Paid	96,062.27	xxxxxxxxxx	
Outstanding December 31, 2012	5,880,830.05	xxxxxxxxxx	
	5,976,892.32	5,976,892.32	
2013 Loan Maturities			115,126.37
2013 Interest on Loans *		777,523.63	
UTILITY LOAN			
Outstanding January 1, 2012	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2012		xxxxxxxxxx	
2013 Loan Maturities			
2013 Interest on Loans *			

	INTEREST ON LOANS -	UTILITY BUDGET
2013 Interest on Loans (*Items)	\$	777,523.63
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	16,910.43
Subtotal	\$	760,613.20
Add: Interest to be Accrued as of 12/31/2013	\$	16,646.14
Required Appropriation 2013		\$777,259.34

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Loan of 2012	31,490.91	1,887,000.00	6/28/12	2.000%

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

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

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 AND SEWER BUDGET
2013 Interest on Notes
Less: Interest Accrued to 12/31/2012 (Trial Balance)
Subtotal
Add: Interest to be Accrued as of 12/31/2013
Required Appropriation - 2013

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Important: If there is more than one utility in the municipality, identify each note.
 Memo: * See Sheet 33 for clarification of "Original Date of Issue".
 Utility Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
 ** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Expended	Enc Canc	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Construction of a Radionuclide Treatment Plant		1,001,957.60			925,064.12			76,893.48
Construction of Seabrook Water Treatment Plant	133,912.26				145,676.87	11,764.61		
Total	70000- 133,912.26	1,001,957.60			1,070,740.99	11,764.61		76,893.48

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

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	440,187.60
Received from 20121 Budget Appropriation *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2012	440,187.60	XXXXXXXXXX
	440,187.60	440,187.60

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

UTILITY FUND
 CAPITAL IMPROVEMENTS AUTHORIZED IN 2011
 AND
 DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

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

WATER AND SEWER UTILITY CAPITAL FUND
 STATEMENT OF CAPITAL SURPLUS

YEAR 2012

	Debit	Credit
Balance January 1, 2012	xxxxxxxxx	9,274.59
Premium on Sale of Notes	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxx
Balance December 31, 2012	9,274.59	xxxxxxxxx
	9,274.59	9,274.59