

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012 (UNAUDITED)

POPULATION LAST CENSUS 27,912  
NET VALUATION TAXABLE 2012 \$877,235,468.00  
MUNICODE 0329

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

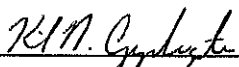
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES  
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO  
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township of Pemberton, County of Burlington

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.

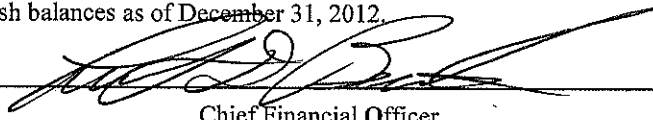
Signature   
Name Kirk N. Applegate  
Title Registered Municipal Accountant  
Email kapplegate@bowmanllp.com

(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, Robert D. Benick, am the Chief Financial Officer, License # O-0017, of the Township of Pemberton, County of Burlington 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 500 Browns-Mills Road, Pemberton Township 08068  
Phone Number (609) 894-8201  
Fax Number (609) 894-2703  
Email rbenick@pemberton-twp.com

**IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO 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 Pemberton 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.

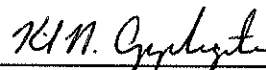
Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except 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 December 31, 2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE

Certified by me

This 31st day of January, 2013



**Kirk N. Applegate**

Registered Municipal Accountant

**Bowman & Company LLP**

(Firm Name)

**601 White Horse Road**

(Address)

**Voorhees, New Jersey 08043**

(Address)

**(856) 435-6200**

(Phone Number)

**kapplegate@bowmanllp.com**

(Email)

**(856) 435-0440**

(Fax Number)

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

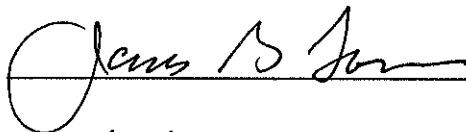
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The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2012 as required under N.J.A.C. 5:23-4.17.

Printed Name:

James Foran

Signature:



Certificate #:

1244

Date:

2/4/13

**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.*

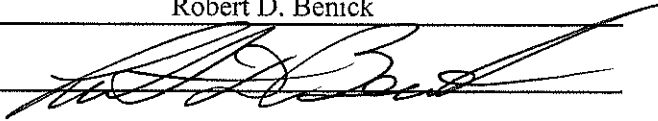
**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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 Pemberton

Chief Financial Officer: Robert D. Benick

Signature: 

Certificate #: O-0017

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: \_\_\_\_\_

21-6007467

Fed I.D. #

Township of Pemberton

Municipality

Burlington

County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: December 31, 2012

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>1,028,948.24</u>	\$ <u>818,427.44</u>	\$ _____

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

      X       Single Audit

                     Program Specific Audit

      X       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 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 governments. 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 governments.

  
Signature of Chief Financial Officer

2/4/2013  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality 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

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

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

#### NOTE:

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 884,153,669.00.

Maria S. Fawcett  
SIGNATURE OF TAX ASSESSOR

Township of Pemberton  
MUNICIPALITY

Burlington  
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	4,021,111.73	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	67,655.32	
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	998,331.35	
Tax Title Liens	1,362,050.92	
Property Acquired by Taxes	23,720,850.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Trash Rents Receivable	353,964.02	
Trash Liens Receivable	4,706.15	
Inspection/Maintenance Liens Receivable	6,679.47	
Pemberton Township MUA Liens Receivable	713.90	
Revenue Accounts Receivable	14,209.56	
<b>Sub-total Receivables with Full Reserves</b>	<b>26,461,505.37</b>	
Deferred Charges (Sheets 28, 29 & 30)	115,000.00	
Deferred School Taxes (Sheets 13 & 14)	-	
Sub-total	30,665,272.42	-

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	30,665,272.42	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		1,157,534.49
Due to State of New Jersey - Senior Citizens & Veterans Deductions		-
Local District School Tax Payable		-
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		31,778.22
Special District Taxes Payable		-
State Library Aid ( See Sheet 16 )		-
Due to State - Marriage License Fees		700.00
Due to Trust - Other Fund		830.31
Due to Pemberton Township MUA		3,873.01
Accounts Payable		93,509.30
Reserve for Encumbrances Payable		213,925.75
Prepaid Taxes		271,657.65
Overpaid Trash Rents		18,419.55
Reserves for:		
Revaluation/Tax Map		60,551.75
Snow Removal		122,301.69
Seized Money and Rental Deposits		5,745.55
<b>Sub-total Cash Liabilities C</b>		1,980,827.27
Reserve for Receivables		26,461,505.37
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		2,222,939.78
<b>Total</b>	30,665,272.42	30,665,272.42

(Do not crowd - add additional sheets)

Accounts #1 and #2\*  
AS AT DECEMBER 31, 2012

(Do not crowd - add additional sheets)

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

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Cash	738,334.22	
Federal and State Grants Receivable	644,886.95	
Appropriated Reserves for Federal and State Grants		1,064,565.11
Unappropriated Reserves for Federal and State Grants		-
Reserve for Encumbrances Payable		318,656.06
Total	1,383,221.17	1,383,221.17

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)  
AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
<b>Trust Assessment Fund</b>		
Cash	-	
Deferred Charges	-	
Assessment Bonds		-
Assessment Notes		-
Fund Balance		-
<b>Total Trust Assessment Fund</b>	-	-
<b>Animal Control Fund</b>		
Cash	10,701.02	
Deferred Charges	-	
Due to State		104.00
Reserve for Animal Control Expenses		10,597.02
<b>Total Animal Control Fund</b>	10,701.02	10,701.02

(Do not crowd - add additional sheets)

(Assessment Section Must be Separately Stated)  
AS AT DECEMBER 31, 2012

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
<b>Trust Other Fund (Cont'd)</b>		
<b>Totals from Sheet 6i</b>	2,963,538.69	56,414.20
Reserve for:		
Employee Healthcare		147,062.43
Tax Sale Premiums		106,949.20
Escrow Deposits		177,594.06
Unemployment		91,745.09
Compensated Absences		115,412.57
Recreation		110,786.01
Performance Bond - FIA/NJ Builders - Presidential Lakes		34,543.87
Self Insurance Claims		200,134.22
Municipal Alliance		3,382.06
Fire Safety		103.82
Special Law Enforcement		22,808.42
RCA		223,762.88
UEZ		1,158,908.59
Parking Offenses Adjudication Act		396.00
Construction Code		89,623.46
Municipal Court Escrow		9,379.36
Public Defender Fees		2,127.94
Affordable Housing		15,705.30
Security Deposits		39,000.00
Off Duty Police Employment		6,670.90
Performance Bond - Browns Mills Dental		21,027.51
Payroll Deductions Payable		156,659.30
Treasurer Escrows - Performance Bonds		60,155.90
Redemption of Tax Title Liens		108,851.29
Flexible Spending Account		4,334.31
<b>Total Trust Other Fund</b>	2,963,538.69	2,963,538.69

(Do not crowd - add additional sheets)

(Assessment Section Must be Separately Stated)  
AS AT DECEMBER 31, 2012

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011: .....	(1)	\$	<u>23,043.43</u>
		x	<u>25%</u>
	(2)	\$	<u>5,760.86</u>

Municipal Public Defender Trust Cash Balance December 31, 2012: .....	(3)	\$	<u>2,127.94</u>
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Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) = .....	\$	<u>NONE</u>
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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:

Robert D. Benick

Signature:



Certificate #:

O-0017

Date:

\_\_\_\_\_

## Schedule of Trust Fund Reserves

	<u>Purpose</u>	Amount Dec. 31, 2011 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2012
1.	Reserve for Employee Health	\$ 567,135.10	\$ 4,384,424.27	\$ 4,804,496.94	\$ 147,062.43
2.	Reserve for Tax Sale Premiums	94,474.20	111,400.00	98,925.00	106,949.20
3.	Reserve for Escrow Deposits	223,903.05	5,263.44	51,572.43	177,594.06
4.	Reserve for Unemployment	112,929.76	123,000.51	144,185.18	91,745.09
5.	Reserve for Affordable Housing	15,686.76	18.54		15,705.30
6.	Reserve for Recreation/Presidential Lakes	99,024.53	67,776.14	56,014.66	110,786.01
7.	Reserve for Perf. Bond - FIA/NJ Builders	34,503.04	40.83		34,543.87
8.	Reserve for Self Insur. Claims	427,118.13	50,224.08	277,207.99	200,134.22
9.	Reserve for Municipal Drug Alliance	7,593.99	3,382.06	7,593.99	3,382.06
10.	Reserve for Local Law Enf. & Special Law	30,462.16	2,696.35	10,350.09	22,808.42
11.	Reserve for RCA	442,098.09	523.31	218,858.52	223,762.88
12.	Reserve for Urban Enter. Zone	1,257,751.17	1,157.42	100,000.00	1,158,908.59
13.	Reserve for Perf. Bond - Pemberton Farmers	24,961.64	59.88	25,021.52	-
14.	Reserve for Municipal Court Escrow	8,710.06	669.30		9,379.36
15.	Reserve for Fire Safety	103.82			103.82
16.	Reserve for Public Defender	8,208.94	18,719.00	24,800.00	2,127.94
17.	Reserve for Off-Duty Police	51,121.24	11,729.91	56,180.25	6,670.90
18.	Reserve for Payroll	199,127.47	4,537,148.40	4,579,616.57	156,659.30
19.	Reserve for TTL Redemption	78,743.42	2,194,204.35	2,164,096.48	108,851.29
20.	Reserve for Performance Bonds	59,573.40	7,300.00	6,717.50	60,155.90
21.	Reserve for P.O.A.A.	352.00	44.00		396.00
22.	Reserve for Perf. Bond - B.M. Dental Center	20,979.45	48.06		21,027.51
23.	Reserve for Compensated Absences	97,083.28	35,000.00	16,670.71	115,412.57
24.	Reserve for Construction Code	179,409.66	49,845.34	139,631.54	89,623.46
25.	Reserve for Flexible Spending Account		9,443.22	5,108.91	4,334.31
26.	Reserve for Security Bonds	39,000.00			39,000.00
27.					-
28.					-
29.					-
30.					-
	Totals:	\$ 4,080,054.36	11,614,118.41	12,787,048.28	\$ 2,907,124.49

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

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

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	4,397,574.63	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	4,397,574.63
Cash	2,355,127.39	
Deferred Charges	269.57	
Deferred Charges to Future Taxation:		
Funded	6,667,574.63	
Unfunded	14,058,637.29	
Funded - Capital Leases Payable	3,012,914.00	
Reserve for Lease Purchases		4,778.70
Reserve for Encumbrances		806,401.77
Reserve to Pay Debt Service		972,924.79
Burlington County Bridge Commission Lease Payable		3,012,914.00
General Capital Bonds		10,724,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		2,470,000.00
Assessment Notes		-
Green Acres Loans Payable		537,085.23
N.J. Environmental Infrastructure Loans Payable		283,926.25
Improvement Authorizations - Funded		2,836,697.97
Improvement Authorizations - Unfunded		1,859,517.51
Capital Improvement Fund		27,245.00
Down Payments on Improvements		-
Capital Surplus		45,405.85
Department of Environmental Protection Loan Payable		2,513,625.81
<b>Total</b>	<b>30,492,097.51</b>	<b>30,492,097.51</b>

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	23,635.91	4,098,729.40	101,253.58	4,021,111.73
Trust - Assessment				-
Trust - Dog License		10,850.77	149.75	10,701.02
Trust - Other	1,453.24	3,027,111.52	65,856.38	2,962,708.38
Capital - General		2,376,271.77	21,144.38	2,355,127.39
Water - Operating      Utility Operating	6,834.73	853,657.49	6,044.50	854,447.72
Water - Capital        Utility Capital		56,260.94		56,260.94
Sewer                  Utility Operating		46,327.25		46,327.25
Sewer                  Utility Capital				-
Public Assistance #1**		14,843.62		14,843.62
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund		741,329.22	2,995.00	738,334.22
Municipal Open Space Trust Fund				-
Water                  Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	31,923.88	11,225,381.98	197,443.59	11,059,862.27

\* - Include Deposits In Transit

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

### REQUIRED CERTIFICATION

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

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

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

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

Signature: K.M. Gopalakrishna

Title: Registered Municipal Accountant

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

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

<b>Beneficial Bank:</b>	
Current - General Account	538,156.37
Federal and State Grant Fund	741,329.22
Trust - Animal Control	149.75
Payroll	188,076.25
Developer Escrow	64,838.13
Treasurer Escrow	309.22
Construction Code	142,649.20
Recreation	393.77
Employee Benefit Reimbursement	59,844.12
TTL Premium	107,049.20
TTL Redemption	112,802.09
Water Utility Operating	47,612.99
<b>TD Bank:</b>	
Current - General Account	3,560,573.03
Trust - Animal Control	10,701.02
Trust - Other Fund	279,334.26
Fire Safety	103.82
Recreation	110,697.00
Special Law Enforcement	22,808.42
Insurance Claims	200,134.22
Unemployment	91,745.09
Treasurer Escrow	219,225.66
Compensated Absences	115,412.57
Developer Escrow	3,189.44
Affordable Housing	15,705.30
Municipal Court Escrow	9,379.36
Public Defender	2,127.94
Construction Code	10,976.66
UEZ	1,158,908.59
POAA Trust	396.00
Off-Duty/Outside Police	6,670.90
Flexible Spending Account	4,334.31
Employee Benefit Reimbursement	100,000.00
<b>Continued</b>	<b>7,925,633.90</b>

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

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

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

[illegible]

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

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Sheet 10

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Canceled		Balance Dec. 31, 2012
Federal:						-
DCA - Small Cities Grant	200,000.00					200,000.00
Bulletproof Vest Partnership Grant	2,198.73					2,198.73
DOT Grant Tensaw Drive		213,700.00	132,750.00			80,950.00
DOT Grant Lemmon Ave	216,836.00		162,627.00			54,209.00
						-
State:						-
Downtown Revitalization	9,475.50		9,475.38			0.12
Municipal Alliance Grant	21,500.00	26,875.00	23,838.58	5,527.32		19,009.10
Clean Communities		56,390.13	56,390.13			-
Municipal Park Development Grant	235,000.00		230,000.00			5,000.00
Drunk Driving Enforcement Grant		28,950.04	28,950.04			-
Body Armor Replacement Grant		4,878.29	4,878.29			-
Recycling Tonnage Grant		33,257.61	33,257.61			-
Nesbit Center Park Improvements Grant		223,520.00				223,520.00
Safe and Secure Communities Grant	30,438.90	60,000.00	30,438.90			60,000.00
						-
						-
						-
Totals	715,449.13	647,571.07	712,605.93	5,527.32	-	644,886.95

*Canceled*

*Canceled*

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations			Expended			Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Federal:								-
NJDOT Grant - Tensaw Drive			213,700.00		201,500.00			12,200.00
NJDOT Grant - Lemmon Avenue	216,836.00				216,836.00			-
NJDOT Grant - Small Cities Block Grant	299,000.00							299,000.00
State:								-
Clean Communities	120,142.66		56,390.13		155,508.19			21,024.60
Drunk Driving Enforcement Grant	24,224.82		28,950.04		18,566.04			34,608.82
Urban Enterprize Zone - Welcome Signs	2,663.00							2,663.00
Urban Enterprize Zone - Town Clock	1,877.00							1,877.00
Municipal Alliance Grant	7,227.71	26,875.00			30,251.56			3,851.15
Body Armor Replacement	8,880.02		4,878.29		8,571.20			5,187.11
NJDEP - Lebanon Forest #1 Dam Rehabilitation	323,854.00							323,854.00
New Jersey Dept of Agriculture - Gypsy Moth	8,309.22							8,309.22
Recycling Tonnage Grant	52,845.48		33,257.61		40,764.45			45,338.64
NJ State Police - Exercise Equipment	1,085.40							1,085.40
								-
<b>Total</b>	<b>1,066,945.31</b>	<b>26,875.00</b>	<b>337,176.07</b>	<b>-</b>	<b>671,997.44</b>	<b>-</b>	<b>-</b>	<b>758,998.94</b>

Sheet 11

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations			Expended			Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Total From Page 11	1,066,945.31	26,875.00	337,176.07	-	671,997.44	-	-	758,998.94
State (Cont'd):								-
Municipal Park Development Grant	235,000.00				230,000.00			5,000.00
Volunteer Fire Assistance Grant	4,583.00							4,583.00
Downtown Revitalization Grant	12,463.17							12,463.17
Nesbit Center Park Redevelopment Grant			223,520.00					223,520.00
Safe & Secure Communities Grant			60,000.00					60,000.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	1,318,991.48	26,875.00	620,696.07	-	901,997.44	-	-	1,064,565.11

Sheet 11a

Cancel  
- 12 of  
Cancel

## Sheet 12

Township of Pemberton, Muni Code: 0329

**\*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	11,145,571.14
Levy Calendar Year 2012		XXXXXXXXXX	
Paid		11,145,571.14	XXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	-	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		11,145,571.14	11,145,571.14

# Must include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2012	85045-00	XXXXXXXXXX	
2012 Levy	85105-00	XXXXXXXXXX	
Added and Omitted Levy		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	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2011 - 2012) 85032-00	XXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXX	
Levy Calendar Year 2012	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2012	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXX
School Tax Deferred		
(Not in excess of 50% of Levy - 2012 - 2013) 85034-00	-	XXXXXXXX
# Must include unpaid requisitions	-	-

# REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	XXXXXXXX
County Taxes 80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX	25,223.89
2012 Levy	XXXXXXXX	XXXXXXXX
General County 80003-03	XXXXXXXX	4,854,026.68
County Library 80003-04	XXXXXXXX	474,823.08
County Health	XXXXXXXX	
County Open Space Preservation	XXXXXXXX	628,160.56
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX	31,778.22
Paid	5,982,234.21	XXXXXXXX
Balance December 31, 2012	XXXXXXXX	XXXXXXXX
County Taxes	-	XXXXXXXX
Due County for Added and Omitted Taxes	31,778.22	XXXXXXXX
	6,014,012.43	6,014,012.43

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
Open Space - 81105-00	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
Total 2012 Levy 80003-07	XXXXXXXX	-
Paid 80003-08		XXXXXXXX
Balance December 31, 2012 80003-09	-	
	-	-

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2012	80004-01	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

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

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

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

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-	1,390,000.00	1,390,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	7,073,056.34	7,169,122.38	96,066.04
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	620,696.07	620,696.07	-
			-
Total Miscellaneous Revenue Anticipated 80103-	7,693,752.41	7,789,818.45	96,066.04
Receipts from Delinquent Taxes 80104-	1,213,718.66	1,145,805.55	(67,913.11)
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	13,624,050.93	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	13,624,050.93	14,099,325.78	475,274.85
	23,921,522.00	24,424,949.78	503,427.78

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	29,810,085.46
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	11,145,571.14	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	5,957,010.32	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	31,778.22	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,423,600.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	14,099,325.78	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	31,233,685.46	31,233,685.46

\* 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.

(Continued)

Source	Budget	Realized	Excess or Deficit
			-
Clean Communities	56,390.13	56,390.13	-
Body Armor Replacement	4,878.29	4,878.29	-
Recycling Tonnage Grant	33,257.61	33,257.61	-
Safe & Secure Communities Grant	60,000.00	60,000.00	-
NJDOT Grant - Tensaw Drive	213,700.00	213,700.00	-
Drunk Driving Enforcement Grant	28,950.04	28,950.04	-
Nesbit Center Park Redevelopment Grant	223,520.00	223,520.00	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total (Sheet 17)	620,696.07	620,696.07	-

CFO Signature:

Township of Pemberton, Muni Code: 0329

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	23,300,825.93
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	620,696.07
Appropriated for 2012 (Budget Statement Item 9)	80012-03	23,921,522.00
Appropriated for 2012 Emergency Appropriation (Budget Statement Item 9)	80012-04	115,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	24,036,522.00
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	24,036,522.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	21,455,387.51
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,423,600.00
Reserved	80012-10	1,157,534.49
Total Expenditures	80012-11	24,036,522.00
Unexpended Balances Canceled (see footnote)	80012-12	-

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

# RESULTS OF 2012 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	96,066.04
Delinquent Tax Collections	80013-02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	475,274.85
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	348,812.38
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves	80013-05	XXXXXXXXXX	835,186.50
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
		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	67,913.11	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2012	80013-12		XXXXXXXXXX
Cancellation of Grant Receivable		5,527.32	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,681,899.34	XXXXXXXXXX
		1,755,339.77	1,755,339.77

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Bad Checks Charges	240.00
Disposal of Recycled Materials	654.74
Off-Duty Police - Administration and Application Fees	41,121.24
BCCAP - Utilities Refund	8,747.62
Summer Program	25,127.86
BCCAP - Rental Ordinance	14,083.29
Sale of Municipal Assets	13,589.00
FEMA Reimbursement	46,098.20
2% Administrative Fee -- Senior Citizens and Veterans	8,785.00
DMV Inspection Fees	1,918.74
Maintenance Liens	174.59
Other Miscellaneous Receipts	188,272.10
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	348,812.38

# SURPLUS - CURRENT FUND

## YEAR 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXXXX	1,931,040.44
2.		XXXXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXX	1,681,899.34
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	1,390,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2012	80014-05	2,222,939.78	XXXXXXXXXX
		3,612,939.78	3,612,939.78

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

Cash	80014-06	4,021,111.73
Investments	80014-07	-
Sub Total		4,021,111.73
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,980,827.27
Cash Surplus	80014-09	2,040,284.46
Deficit in Cash Surplus	80014-10	
<b>Other Assets Pledged to Surplus: *</b>		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	67,655.32
Deferred Charges #	80014-12	115,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	182,655.32
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	2,222,939.78

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2012 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 30,729,562.89
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. seq.	82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	163,537.96
5a. Subtotal 2012 Levy		<u>30,893,100.85</u>
5b. Reductions due to tax appeals **		
5c. Total 2012 Tax Levy	82106-00	<u>30,893,100.85</u>
6 Transferred to Tax Title Liens	82107-00	<u>65,704.13</u>
7. Transferred to Foreclosed Property	82108-00	<u>22,515.54</u>
8. Remitted, Abated or Canceled	82109-00	<u>40,331.87</u>
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2011	82121-00	<u>285,239.07</u>
In 2012 *	82122-00	<u>29,124,199.26</u>
R.E.A.P. Revenue	82124-00	
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>400,647.13</u>
Total to Line 14	82111-00	<u>29,810,085.46</u>
11. Total Credits		<u>29,938,637.00</u>
12. Amount Outstanding December 31, 2012	83120-00	<u>954,463.85</u>
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is		<u>96.49%</u>
	82112-00	

**Note:** If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_ \$ Complete Sheet 22a

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	<u>29,810,085.46</u>
Less: Reserve for Tax Appeals Pending	
State Division of Tax Appeals	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	<u>29,810,085.46</u>

**Note A:** In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000 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)

**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	70,508.19	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	80,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	369,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	2,750.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	5,647.13	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	57,000.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	403,500.00
10.		
11.		
12. Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	67,655.32
Due To State of New Jersey	-	XXXXXXXXXX
	528,155.32	528,155.32

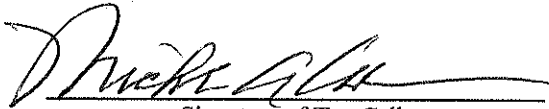
Calculation of Amount to be included on Sheet 22, Item 10-  
2012 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>80,250.00</u>
Line 3	<u>369,000.00</u>
Line 4 & 5	<u>8,397.13</u>
Sub-Total	<u>457,647.13</u>
Less: Line 7	<u>57,000.00</u>
To Item 10, Sheet 22	<u><u>400,647.13</u></u>

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

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

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



Signature of Tax Collector

TR664

License #

2/4/13

Date

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

			YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-		22,207,548.57	XXXXXXXXXX
2. Local District School Tax - Actual	80016-			11,145,571.14
Estimate**	80017-		11,232,000.00	XXXXXXXXXX
3. Regional School District Tax - Actual	80025-			-
Estimate*	80026-			XXXXXXXXXX
4. Regional High School Tax - Actual	80018-			-
School Budget Estimate*	80019-			XXXXXXXXXX
5. County Tax Actual	80020-			5,988,788.54
Estimate*	80021-		6,003,500.00	XXXXXXXXXX
6. Special District Taxes Actual	80022-			-
Estimate*	80023-			XXXXXXXXXX
7. Municipal Open Space Tax Actual	80027-			-
Estimate*	80028-			XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01		39,443,048.57	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-02		9,727,700.94	
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-03		29,715,347.63	
11. Amount of item 10 Divided by 95.43% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05		31,138,947.63	
<b>Analysis of Item 11:</b>				
Local District School Tax (Amount Shown on Line 2 Above)		11,232,000.00		
Regional School District Tax (Amount Shown on Line 3 Above)		-		
Regional High School Tax (Amount Shown on Line 4 Above)		-		
County Tax (Amount Shown on Line 5 Above)		6,003,500.00		
Special District Tax (Amount Shown on Line 6 Above)		-		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		-		
Tax in Local Municipal Budget		13,903,447.63		
Total Amount (see Line 11)		31,138,947.63		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06		1,423,600.00	
Computation of "Tax in Local Municipal Budget"				
Item 1 - Total General Appropriations			22,207,548.57	
Item 12 - Appropriation: Reserve for Uncollected Taxes			1,423,600.00	
Sub-Total			23,631,148.57	
Less: Item 9 - Total Anticipated Revenues			9,727,700.94	
Amount to be Raised by Taxation in Municipal Budget	80024-07		13,903,447.63	

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

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2012			2,510,947.14	XXXXXXXXXX
A. Taxes	83102-00	1,213,718.66	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,297,228.48	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	13,518.22
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	39,141.05
4. Added Taxes	83110-00			XXXXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	57,779.36
B. Tax Title Liens - Transfers from Taxes	83107-00		57,779.36	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	2,458,287.87
8. Totals			2,568,726.50	2,568,726.50
9. Balance Brought Down			2,458,287.87	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	1,145,805.55
A. Taxes	83116-00	1,098,553.58	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	47,251.97	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2012 Tax Sale	83118-00		27,731.97	XXXXXXXXXX
12. 2012 Taxes Transferred to Liens	83119-00		65,704.13	XXXXXXXXXX
13. 2012 Taxes	83123-00		954,463.85	XXXXXXXXXX
14. Balance December 31, 2012			XXXXXXXXXX	2,360,382.27
A. Taxes	83121-00	998,331.35	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	1,362,050.92	XXXXXXXXXX	XXXXXXXXXX
15. Totals			3,506,187.82	3,506,187.82

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 46.61%
17. Item No. 14 multiplied by percentage shown above is 1,100,171.85 and represents the  
maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

## SCHEDULE OF FORECLOSED PROPERTY

		Debit	Credit
1. Balance January 1, 2012	84101-00	23,281,850.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	39,141.05	XXXXXXXXXX
4. Taxes Receivable	84104-00	22,515.54	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	377,343.41	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	23,720,850.00
		23,720,850.00	23,720,850.00

## 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:	\$ -	-	-

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</u> <u>Dec. 31, 2011</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2012</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2012</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2012</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b><u>Sub-total Current Fund</u></b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____ 269.57	\$ _____ 269.57
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

\*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</u> <u>in Budget of</u> <u>Year 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

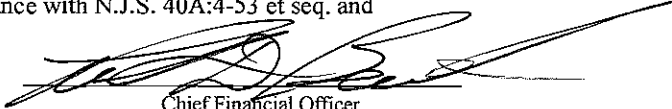
N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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	
May 16, 2012	Preparation of Tax Map	115,000.00	23,000.00				115,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		115,000.00	23,000.00	-	-	-	115,000.00

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.

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

Sheet 30

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.A. 40A:4-55.13 et seq 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.

**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	XXXXXXXXXX	11,829,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,105,000.00	XXXXXXXXXX	
Outstanding December 31, 2012	80033-04	10,724,000.00	XXXXXXXXXX	
		11,829,000.00	11,829,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 1,155,000.00
2013 Interest on Bonds *		80033-06	478,627.50	
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 Bonds			80033-11	\$
2013 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 478,627.50

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	NONE			
Total	-	-		

80033-14

80033-15

# **SCHEDULE OF LOANS ISSUED AND OUTSTANDING** **AND 2013 DEBT SERVICE FOR LOANS** **MUNICIPAL GREEN ACRES LOAN**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXX	686,428.32	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	32,333.00	XXXXXXXX	
Canceled		117,010.09		
Outstanding December 31, 2012	80033-04	537,085.23	XXXXXXXX	
		686,428.32	686,428.32	
2013 Loan Maturities			80033-05	\$ 49,803.48
2013 Interest on Loans			80033-06	\$ 4,017.78
Total 2013 Debt Service for	Loan		80033-13	\$ 53,821.26

## **NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOAN**

Outstanding January 1, 2012	80033-07	XXXXXXXX	333,050.25	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	49,124.00	XXXXXXXX	
Outstanding December 31, 2012	80033-10	283,926.25	XXXXXXXX	
		333,050.25	333,050.25	
2013 Loan Maturities			80033-11	\$ 48,170.00
2013 Interest on Loans			80033-12	\$ 8,376.00
Total 2013 Debt Service for	Loan		80033-13	\$ 56,546.00

## **LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	NONE			
Total	-	-		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
MUNICIPAL DEPARTMENT OF ENVIRONMENTAL PROTECTION LOAN**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX	2,624,906.37	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	111,280.56	XXXXXXXXXX	
Outstanding December 31, 2012	80033-04	2,513,625.81	XXXXXXXXXX	
		2,624,906.37	2,624,906.37	
2013 Loan Maturities			80033-05	\$ 113,517.30
2013 Interest on Loans			80033-06	\$ 49,707.76
Total 2013 Debt Service for	Loan		80033-13	\$ 163,225.06
<b>(COUNTY) (MUNICIPAL) LOAN</b>				
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
	NONE			
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 on Bonds *	80034-10	\$		
2013 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

LIST OF BONDS ISSUED DURING 2012

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

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ord. 2005-21 Dam Reconstruction &								
2. Kinsley Road Reconstruction	3,000,000.00	Oct. 9, 2009	2,270,000.00	Jan. 4, 2013	1.40%	37,600.00	31,780.00	Dec. 31, 2013
3.								
4. Ord. 2009-15 Improvements to								
5. Imagination Kingdom Playground	200,000.00	Jan. 6, 2010	200,000.00	Jan. 4, 2013	1.40%	2,400.00	2,800.00	Dec. 31, 2013
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	3,200,000.00		2,470,000.00			40,000.00	34,580.00	

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation 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

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	-		-			-	-	

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

80051-01

80051-02

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)

Sheet 34

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Sheet 34a

Purpose	Amount of Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1 Improvements and Equipment (2004)	1,849,056.50	154,088.00	79,395.50
2. Improvements and Equipment (2005)	1,163,857.50	70,065.00	47,437.68
3.			
4.			
5.			
Sub-total	3,012,914.00	224,153.00	126,833.18
Total	3,012,914.00	224,153.00	126,833.18

80051-0180051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Transfer from Encumbrances Payable	Expended	Authorizations Reappropriated/ Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Ord. 2000-13 Imps. to Roads and Recreation								
Facilities and Purchase of Equipment	3,231.40			10,062.32	1,812.50	(11,481.22)		
Ord 2003-17 & 21 Acq. of Trucks								
and Heavy Equipment	26,570.00				9,960.00		16,610.00	
Ord 2003-8 Municipal Building Roof,								
Drainage Imps. and Streets & Roads	477,750.60				449,498.87	(28,251.73)		
Ord 2005-21 Reconstruction of Dam								
and Kinsley Road	1,684,087.33	148,093.63			(555.29)	(1,831,643.75)		1,092.50
Ord. 2006-11 Road Program	6,451.00				6,451.00			
Ord 2006-22 Various Improvements	832,370.09				139,707.88	(330,718.25)	361,943.96	
Ord 2007-7 Various Improvements	241,668.53			3,757.60	1,750.00		243,676.13	
Ord 2007-8 Various Improvements	189,553.35				1,465.42		188,087.93	
Ord 2007-13 Acq. of 2 Four-Wheel Dr. Vehicles	2,619.51				2,619.51			
Ord 2008-17 Various Improvements		346,092.02						346,092.02
Ord 2009-13/ 2010-2 Improvements								
to Township Roads and Drainage		69,456.75		7,490.87	58,134.10			18,813.52
(Cont'd)	3,464,301.81	563,642.40	-	21,310.79	670,843.99	(2,202,094.95)	810,318.02	365,998.04

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.)

Sheet 35a

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Transfer from Encumbrances Payable	Expended	Authorizations Reappropriated/ Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35	3,464,301.81	563,642.40	-	21,310.79	670,843.99	(2,202,094.95)	810,318.02	365,998.04
Ord 2009-15 Construction of								
Imagination Kingdom Playground	233,750.61					(233,750.61)		
Ord. 2009-20 Imps. to Roads	1,473.90					(1,473.90)		
Ord. 2010-12 Imps. to Roads		162,556.92		177,543.45	290,004.78			50,095.59
Ord. 2010-14 Various Improvements	164,199.67			23,268.35	94,708.30		92,759.72	
Ord. 2011-17 Improvements to Roads		855,891.18		41,425.00	610,612.24			286,703.94
Ord. 2011-20 Acq. and Install. of Heating, Vent.,								
and A.C. at Country Lakes Clubhouse Bldg.	4,350.00			10,250.00	10,250.00		4,350.00	
Ord. 2011-21 Acquisition of a Dump Truck	109.00			114,891.00	114,891.00		109.00	
Ord. 2012-6 Reconst. of Bayberry St. Dam			1,280,000.00		270,281.19			1,009,718.81
Ord. 2012-8 Acquisition of Tractors			115,000.00		19,275.60		95,724.40	
Ord. 2012-12 Const. of Fuel Storage Facility					30,375.00	330,718.25	300,343.25	
Ord. 2012-13 Reconst. of Country Lakes Dam					151,549.04	1,831,643.75	1,533,093.58	147,001.13
Total	70000-	3,868,184.99	1,582,090.50	1,395,000.00	388,688.59	(274,957.46)	2,836,697.97	1,859,517.51

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

Sheet 35a

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

\* 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	XXXXXXXX	
Received from 2012 Budget Appropriation *	80030-02	XXXXXXXX	
Received from 2012 Emergency Appropriation *	80030-03	XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2012	80030-05	-	XXXXXXXX
		-	-

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

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

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Ord. 2012-6 Reconst. of Bayberry				
Street Dam	1,280,000.00	1,219,000.00	61,000.00	61,000.00
Ord. 2012-8 Acq. of Tractors	115,000.00		115,000.00	115,000.00
Ord. 2012-12 Const. of Fuel Storage				
Facility	330,718.25	Reappropriated		
Ord. 2012-13 Reconst. of Country				
Lakes Dam	1,831,643.75	Reappropriated		
Total 80032-00	3,557,362.00	1,219,000.00	176,000.00	176,000.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXX	
Premium on Sale of Bonds/Note		XXXXXXXX	4,199.00
Funded Improvement Authorizations Canceled		XXXXXXXX	41,206.85
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03		XXXXXXXX
Balance December 31, 2012	80029-04	45,405.85	XXXXXXXX
		45,405.85	45,405.85

### 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 2013 \_\_\_\_\_
4. Amount of Interest on Bonds with a  
Covenant - 2013 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_ -
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_ -

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

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

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

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

1. Total Tax Levy for the Year 2012 was \$ 30,893,100.85
2. Amount of Item 1 Collected in 2012 (\*) \$ 29,810,085.46
3. Seventy (70) percent of Item 1 \$ 21,625,170.60

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2012?  
Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2012?

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

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

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

D.

1. Cash Deficit 2011 \$
2. 4% of 2011 Tax Levy for all purposes:  
Levy - -                      = \$ -
3. Cash Deficit 2012 \$
4. 4% of 2012 Tax Levy for all purposes:  
Levy - - 30,893,100.85 = \$ 1,235,724.03

E.

<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>-</u>
2. County Taxes	\$ <u>                    </u>	\$ <u>31,778.22</u>	\$ <u>31,778.22</u>
3. Amounts due Special Districts	\$ <u>                    </u>	\$ <u>-</u>	\$ <u>-</u>
4. Amounts due School Districts for Local School Tax	\$ <u>                    </u>	\$ <u>-</u>	\$ <u>-</u>

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

**UTILITIES ONLY**

**Note:**

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

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

# POST CLOSING

## TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2012

### Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER UTILITY OPERATING FUND</b>		
Cash	854,447.72	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	520,716.78	
Liens Receivable	6,987.15	
Due from Water Capital Fund	43,517.22	
Deferred Charges (Sheet 48)	-	
<b>Cash Liabilities:</b>		
Appropriation Reserves		212,794.32
Accrued Interest on Bonds, Loans and Notes		639.16
Reserve for Encumbrances Payable		34,277.09
Overpaid Water Rents		14,301.69
<b>Sub-total Cash Liabilities</b> C		262,012.26
Reserve for Consumer Accounts and Lien Receivable		527,703.93
Fund Balance		635,952.68
<b>Total Water Utility Operating Fund</b>	1,425,668.87	1,425,668.87

(Do not crowd - add additional sheets)

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

# POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2012

## Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER UTILITY CAPITAL FUND</b>		
Cash	56,260.94	
Investments		
Deferred Charges (Sheet 48)	-	
Fixed Capital	5,045,460.00	
Fixed Capital Authorized and Uncomplete	5,532,066.00	
Due from New Jersey Environmental Infrastructure Trust	20,589.00	
Encumbrances Payable		27,431.66
Due to Water Utility Operating Fund		43,517.22
Capital Lease Payable - Burlington County Bridge Commission		1,922,087.00
Reserve for Repayment of Capital Leases		157,671.27
Bond Anticipation Notes Payable		-
Loans Payable		230,723.59
Loans Payable		-
Serial Bonds Payable		-
Improvement Authorizations:		
Funded		7,736.00
Unfunded		-
Capital Improvement Fund		7.00
Capital Surplus		71,310.79
Reserve for Amortization		7,859,491.41
Deferred Reserve for Amortization		334,400.00
Estimated Proceeds Bonds and Notes	230,824.00	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	230,824.00
<b>Total Water Utility Capital Fund</b>	<b>10,885,199.94</b>	<b>10,885,199.94</b>

(Do not crowd - add additional sheets)

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

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

[illegible]

(Do not crowd - add additional sheets)

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

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

Sheet 43

# SCHEDULE OF WATER UTILITY BUDGET - 2012

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	180,000.00	180,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-	1,585,000.00	1,736,006.05	151,006.05
Fire Hydrant Service 91304-			-
Miscellaneous 91305-	34,929.52	40,482.35	5,552.83
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
Subtotal	1,799,929.52	1,956,488.40	156,558.88
Deficit (General Budget) ** 91306-			
91307-	1,799,929.52	1,956,488.40	156,558.88

\*\*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	XXXXXX
Adopted Budget	1,799,929.52
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,799,929.52
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,799,929.52
Deduct Expenditures:	
Paid or Charged	1,587,135.20
Reserved	212,794.32
Surplus (General Budget) **	
Total Expenditures	1,799,929.52
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:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,956,488.40	
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled *	44,959.06	
Reserve for Payment of Debt	187,718.74	
Cancellation of Accounts Payable	10,912.03	
Total Revenue Realized		2,200,078.23
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	1,587,135.20	
Reserved	212,794.32	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,799,929.52	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,799,929.52
Excess		400,148.71
Budget Appropriation - Surplus (General Budget) **	-	
Balance of "Results of 2012 Operation"		
Remainder= ("Excess in Operations" - Sheet 46)	400,148.71	
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	44,959.06	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		44,959.06

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

## RESULTS OF 2012 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	156,558.88
Unexpended Balances of Appropriations	XXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXX	44,959.06
Other		198,630.77
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	400,148.71	XXXXXX
*See <u>restriction</u> in amount on Sheet 45, SECTION 2	400,148.71	400,148.71

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXX	415,803.97
Excess in Results of 2012 Operations	XXXXXX	400,148.71
Amount Appropriated in 2012 Budget - Cash	180,000.00	XXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2012	635,952.68	XXXXXX
	815,952.68	815,952.68

## ANALYSIS OF BALANCE December 31, 2012 (FROM WATER UTILITY - TRIAL BALANCE)

Cash		854,447.72
Investments		-
Interfund Accounts Receivable		43,517.22
Subtotal		897,964.94
Deduct Cash Liabilities Marked with "C" on Trial Balance		262,012.26
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		635,952.68
Other Assets Pledged to Operating Surplus*		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.		635,952.68

\* 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	\$	<u>593,773.81</u>
Increased by:		
Water Rents Levied		<u>1,669,934.66</u>
Decreased by:		
Collections	\$	<u>1,719,834.76</u>
Overpayments applied		<u>16,171.29</u>
Transfer to Water Liens		<u>6,985.64</u>
Other		<u>                    </u>
		<u>1,742,991.69</u>
Balance December 31, 2012	\$	<u>520,716.78</u>

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## SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2011	\$	<u>4,145.18</u>
Increased by:		
Transfers from Accounts Receivable		<u>6,985.64</u>
Penalties and Costs		<u>                    </u>
Other		<u>                    </u>
	\$	<u>6,985.64</u>
Decreased by:		
Collections		<u>4,143.67</u>
Other		<u>                    </u>
	\$	<u>4,143.67</u>
Balance December 31, 2012	\$	<u>6,987.15</u>

# 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>	<u>Amount</u> <u>Dec. 31, 2011</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2012</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2012</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2012</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

\*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</u> <u>in Budget of</u> <u>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	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2012	-	XXXXXXX	
	-	-	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2012	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2012	-	XXXXXXX	
	-	-	
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 NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX	278,559.00	
Canceled	43,398.00		
Paid	4,437.41	XXXXXX	
Outstanding December 31, 2012	230,723.59	XXXXXX	
	278,559.00	278,559.00	
2013 Loan Maturities		\$	11,579.11
2013 Interest on Loans *	\$	1,917.48	
<b>WATER UTILITY LOAN</b>			
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Loan Maturities		\$	
2013 Interest on Loans *	\$		

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2013 Interest on Loans (*Items)	\$	1,917.48	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	639.16	
Subtotal	\$	1,278.32	
Add: Interest to be Accrued as of 12/31/2013	\$	635.43	
Required Appropriation 2013	\$		1,913.75

**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)

Sheet 50

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.								
	-		-			-	-	

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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 Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1 Improvements and Equipment (2004)	394,944.00	32,912.00	16,958.26
2. Improvements and Equipment (2005)	1,527,143.00	91,935.00	62,244.82
3.			
4.			
5.			
Sub-total	1,922,087.00	124,847.00	79,203.08
Total	1,922,087.00	124,847.00	79,203.08

Sheet 51a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Sheet 52

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
Ord 2004-17 Redevelopment of Wells	13,736.00				6,000.00		7,736.00	
Ord. 2011-13 Improvements to Various Wells		334,766.00			334,766.00			

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	XXXXXX	7.00
Received from 2012 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2012	7.00	XXXXXX
	7.00	7.00

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

**WATER UTILITY CAPITAL 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
		N/A		
Total	-	-	-	-

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

	Debit	Credit
Balance January 1, 2012	XXXXXX	71,310.79
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2012 Budget Revenue		XXXXXX
Balance December 31, 2012	71,310.79	XXXXXX
	71,310.79	71,310.79

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

POST CLOSING

TRIAL BALANCE                      SEWER                      UTILITY FUND

AS AT DECEMBER 31, 2012

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER                      UTILITY OPERATING FUND</b>		
Cash	46,327.25	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 62)	-	
<b>Cash Liabilities:</b>		
Appropriation Reserves		-
Accrued Interest on Bonds, Loans and Notes		16,018.74
<b>Sub-total Cash Liabilities                      C</b>		16,018.74
Reserve for Consumer Accounts and Lien Receivable		-
Fund Balance		30,308.51
<b>Total Operating Fund</b>	46,327.25	46,327.25

(Do not crowd - add additional sheets)

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

## POST CLOSING

**TRIAL BALANCE      SEWER      UTILITY FUND**

AS AT DECEMBER 31, 2012

## OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER UTILITY CAPITAL FUND</b>		
Cash	-	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital	11,639,040.00	
Bond Anticipation Notes Payable		-
Loans Payable		-
Loans Payable		-
Serial Bonds Payable		3,543,539.00
Improvement Authorizations:		
Funded		-
Unfunded		-
Capital Improvement Fund		-
Capital Surplus		-
Reserve for Amortization		8,095,501.00
Estimated Proceeds Bonds and Notes		XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	
<b>Total Capital Fund</b>	<b>11,639,040.00</b>	<b>11,639,040.00</b>

(Do not crowd - add additional sheets)

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

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

[illegible]

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

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

Sheet 57

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

SCHEDULE OF SEWER UTILITY BUDGET - 2012

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01			-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			-
			-
Lease Agreement	575,640.00	575,640.00	-
			-
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	575,640.00	575,640.00	-
Deficit (General Budget) ** 07			
08	575,640.00	575,640.00	-

\*\*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:	XXXXXX
Adopted Budget	575,640.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	575,640.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	575,640.00
Deduct Expenditures:	
Paid or Charged	573,910.96
Reserved	
Surplus (General Budget) **	
Total Expenditures	573,910.96
Unexpended Balance Canceled (See Footnote)	1,729.04

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 instances "Total Appropriations" and "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

# STATEMENT OF 2012 OPERATION

## SEWER      UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	575,640.00	
Miscellaneous Revenue Not Anticipated	78.21	
2011 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		575,718.21
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	573,910.96	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	573,910.96	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		573,910.96
Excess		1,807.25
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2012 Operation ("Excess in Operations" - Sheet 60)	1,807.25	
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  
 Sewer      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 58.

## RESULTS OF 2012 OPERATIONS

## SEWER

## UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	1,729.04
Miscellaneous Revenue Not Anticipated	XXXXXX	78.21
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXX	-
Deficit in Anticipated Revenue	-	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	1,807.25	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	1,807.25	1,807.25

## OPERATING SURPLUS -

## SEWER

## UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXX	28,501.26
Excess in Results of 2012 Operations	XXXXXX	1,807.25
Amount Appropriated in 2012 Budget - Cash	-	XXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2012	30,308.51	XXXXXX
	30,308.51	30,308.51

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

Cash	46,327.25
Investments	-
Interfund Accounts Receivable	
Subtotal	46,327.25
Deduct Cash Liabilities Marked with "C" on Trial Balance	16,018.74
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	30,308.51
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET	30,308.51

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011 \$

Increased by:

Sewer Rents Levied \$

Decreased by:

Collections \$  
Overpayments applied \$  
Transfer to Liens \$  
Other \$  
\$ -

Balance December 31, 2012 \$ -

SCHEDULE OF SEWER 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 -

# 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 Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

**SEWER                      UTILITY ASSESSMENT BONDS**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *			
<b>SEWER</b>		<b>UTILITY CAPITAL BONDS</b>	
Outstanding January 1, 2012	XXXXXX	3,926,025.00	
Issued	XXXXXX		
Paid	382,486.00	XXXXXX	
Outstanding December 31, 2012	3,543,539.00	XXXXXX	
	3,926,025.00	3,926,025.00	
2013 Bond Maturities - Capital Bonds			\$
			402,010.34
2013 Interest on Bonds *		173,629.66	

**INTEREST ON BONDS -                      SEWER                      UTILITY BUDGET**

2013 Interest on Bonds (*Items)	173,629.66	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	16,018.74	
Subtotal	157,610.92	
Add: Interest to be Accrued as of 12/31/2013	14,201.43	
Required Appropriation 2013		\$
		171,812.35

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

## AND 2013 DEBT SERVICE FOR LOANS

SEWER

## UTILITY LOAN

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	
<div> <div>SEWER</div> <div>UTILITY LOAN</div> </div>			
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	

### INTEREST ON LOANS -

## SEWER

## UTILITY BUDGET

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

## LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE 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.								
			-			-	-	

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

(Do not crowd - add additional sheets)

Sheet 64

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".

Sheet 65

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Sheet 65a

Purpose	Amount of Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

80051-0180051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS		SEWER	UTILITY CAPITAL FUND
--	--	-------	----------------------

## SEWER

## 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.

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY FUND

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

UTILITIES ONLY

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

SEWER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

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

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR THE YEAR 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 filed in should be marked "Not Applicable".

## INDEX

1 & 1a, 1b, 1c	Certification and Affidavit
1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
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 Operations--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 2011
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 Tax
25a.	Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2012
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
<b>UTILITIES ONLY</b>	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2012 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a. & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2012; Utility Capital Surplus