

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012 (UNAUDITED)

| | |
|-----------------------------------|---------------|
| <u>POPULATION LAST CENSUS</u> | 2,632 |
| <u>NET VALUATION TAXABLE 2012</u> | \$411,116,749 |
| <u>MUNICODE</u> | 1005 |

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

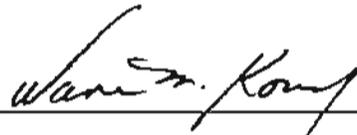
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

 TOWN of **CLINTON** County of **HUNTERDON**

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

| | Date | Examined By: |
|---|------|-------------------|
| 1 | | Preliminary Check |
| 2 | | Examined |

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

Signature: 
Name and Title: **Warren M. Korecky, R.M.A.**

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, **KATHLEEN OLSEN** , am the Chief Financial Officer, License # **NO570** , of the **TOWN** of **CLINTON** County of **HUNTERDON** 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 | 43 LEIGH ST. P.O. BOX 5194 CLINTON, NJ 08809 |
| Phone # | 908-735-2275 |
| Fax # | 908-735-8082 |

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

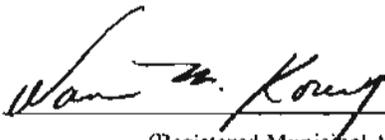
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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



(Registered Municipal Accountant)
SUPLEE, CLOONEY & CO.

(Firm Name)
308 EAST BROAD STREET

(Address)
WESTFIELD, N.J. 07090

(Address)
(908) 789 - 9300

(Phone Number)
(908) 789-8535

(Fax Number)

Certified by me:
This 11th day of February 2013.

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

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

Printed Name: _____

Signature: _____

Certificate #: _____

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY

CHIEF FINANCIAL OFFICER

GROUP # 2 INELIGIBLE

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90% ;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The municipality did not conduct a tax lien sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A: 4-45. ee.
10. The Municipality has not applied for Transitional Aid for 2013.

The undersigned certifies th 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 _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

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

Municipality _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-6001729
 Fed I.D. #
 Town of Clinton
 Municipality
 Hunterdon
 County

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

Fiscal Year Ending: December 31, 2012

| | (1) Federal programs Expended (administered by the state) | (2) State Programs Expended | (3) Other Federal Programs Expended |
|-------|---|--------------------------------------|--|
| TOTAL | \$ _____ | \$ <u>222,178.90</u> | \$ _____ |

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

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000.00 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

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

 Signature of Chief Financial Officer.

 Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

NOT APPLICABLE

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

CERTIFICATION

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

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

Name: _____

Title: _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012

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

SIGNATURE OF TAX ASSESSOR

Town of Clinton

MUNICIPALITY

Hunterdon

COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2012

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked with "C" -- Taxes Receivable Must Be Subtotalled

| Title of Account | Debit | Credit |
|--|----------------|----------------|
| Cash | \$897,147.12 | |
| Change Fund | 50.00 | |
| Sub-Total | \$897,197.12 | |
| State of New Jersey - Senior Citizens and Veterans | 7,321.68 | |
| Taxes Receivable: | 158,345.91 | |
| Current Year | \$158,345.91 | |
| Prior Year | 0.00 | |
| Tax Title Liens | 2,132.00 | |
| Interfunds | | |
| Animal Control Trust Fund | 8,240.69 | |
| Water Utility Operating Fund | 1,997.98 | |
| General Capital Fund | 305.10 | |
| Trust Other Fund | 3,000.00 | |
| Grant Fund | | \$70,361.39 |
| Sewer Utility Operating Fund | | 299,376.88 |
| Special Emergency 40A: 4-55 | 125,000.00 | |
| Appropriation Reserves | | 171,416.79 |
| Prepaid Taxes | | 30,298.01 |
| Reserve for Sale of Assets | | 10,195.14 |
| Special Emergency Note | | 125,000.00 |
| Outside Liens | | 1,943.75 |
| Encumbrances Payable | | 119,393.25 |
| Regional School Tax Payable | | 50.00 |
| Local School Tax Payable | | 50,720.04 |
| County Taxes Payable | | 944.39 |
| | | \$879,699.64 C |
| Reserve for Receivables | | 174,021.68 |
| Fund Balance | | 149,819.16 |
| | \$1,203,540.48 | \$1,203,540.48 |

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1997, C. 256

| | | | |
|--|-----|----|-----------------|
| Municipal Public Defender Expended Prior Year 2011:..... | (1) | \$ | 8,390.00 |
| | | | x 25% |
| | (2) | \$ | <u>2,097.50</u> |
| Municipal Public Defender Trust Cash Balance December 31, 2012:..... | (3) | \$ | <u>0.00</u> |

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

Amount in excess of the amount expended: 3 - (1 + 2) =..... \$ N/A

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

Chief Financial Officer: Kathleen Olsen

Signature: _____

Certificate #: 0570

Date: _____

Schedule of Trust Fund Deposits and Reserves

| <u>Purpose</u> | <u>Amount</u> December 31, 2011 per <u>Audit Report</u> | <u>Receipts</u> | <u>Expended</u> | <u>Balance</u> as at December 31, <u>2012</u> |
|---|--|-----------------|-----------------|--|
| 1. <u>Special Deposits</u> | \$ 137,334.00 | \$ 173,163.03 | \$ 193,145.56 | \$ 117,351.47 |
| 2. <u>Developer's Escrow</u> | 190,479.20 | 34,628.16 | 72,944.25 | 152,163.11 |
| 3. <u>Water Trust</u> | 40,835.60 | 15,388.27 | 12,819.27 | 43,404.60 |
| 4. <u>Parks and Playgrounds</u> | 47,918.85 | 62,242.50 | 58,486.51 | 51,674.84 |
| 5. <u>State Unemployment Fund</u> | 112,200.47 | 3,391.90 | 1,163.44 | 114,428.93 |
| 6. <u>Accrued Sick Leave</u> | 149,645.42 | 122.54 | | 149,767.96 |
| 7. <u>Length of Service Award Program</u> | 25,084.96 | 10,000.00 | 13,700.00 | 21,384.96 |
| 8. <u>Municipal Alliance</u> | 6,920.82 | | 6,920.82 | |
| 9. <u>Payroll Agency</u> | 77,364.32 | 2,123,499.57 | 2,108,104.57 | 92,759.32 |
| 10. | | | | |
| 11. | | | | |
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| 45. | | | | |
| 46. | | | | |
| Totals: | \$ 787,783.64 | \$ 2,422,435.97 | \$ 2,467,284.42 | \$ 742,935.19 |

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

NOT APPLICABLE

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

*Show as red figure

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

AS AT DECEMBER 31, 2012

| Title of Account | Debit | Credit |
|--|----------------|----------------|
| Est. Proceeds Bonds and Notes Authorized | \$729,568.00 | xxxxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxxx | \$729,568.00 |
| Cash | 125,137.88 | |
| Deferred Charges to Future Taxation - Unfunded | 2,621,634.98 | |
| Grants Receivable | 181,381.76 | |
| Due Current | | 305.10 |
| Due Trust Other Fund | | 50,000.00 |
| Due Sewer Utility Operating Fund | | 20,000.00 |
| Reserve for: | | |
| Offsite Improvements | | 28,000.00 |
| Road Construction and Reconstruction | | 35,855.00 |
| Sidewalk Construction and Reconstruction | | 24,952.00 |
| DPW Equipment | | 10,000.00 |
| Fire Equipment | | 10,000.00 |
| Bond Anticipation Notes | | 1,892,068.00 |
| Capital Improvement Fund | | 103,947.25 |
| Improvement Authorizations | | |
| Funded | | 45,525.12 |
| Unfunded | | 601,808.05 |
| Fund Balance | | 105,694.10 |
| | \$3,657,722.62 | \$3,657,722.62 |
| ANALYSIS OF ESTIMATED PROCEEDS: | | |
| Deferred Charges Unfunded | \$2,621,634.98 | |
| Less: Bond Anticipation Notes | 1,892,068.00 | |
| Cash on Hand | 1.02 | |
| | \$729,568.00 | |

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2012 (continued)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| | |
|-----------------|-----------------------|
| PNC BANK | |
| ACCOUNT NUMBER: | |
| 80-3741-5214 | \$913,217.29 |
| 80-3741-5177 | 6,637.65 |
| 80-3741-5329 | 114,428.93 |
| 80-3741-5185 | 54,999.34 |
| 80-3741-5193 | 149,767.96 |
| 80-3741-5302 | 21,384.96 |
| 80-3741-5273 | 44,055.65 |
| 80-3741-5222 | 159,836.96 |
| 80-3741-5249 | 452,372.19 |
| 80-3741-5257 | 228,439.92 |
| 80-3741-5281 | 360,561.81 |
| 80-3741-5265 | 327,242.65 |
| 80-3741-5142 | 97,507.47 |
| 80-3741-5134 | 6,491.02 |
| | |
| | |
| | |
| | |
| | |
| TD BANK | |
| ACCOUNT NUMBER: | |
| 0011140 | 296,607.30 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | \$3,233,551.10 |

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.

LOCAL DISTRICT SCHOOL TAX *

| | Debit | Credit |
|--|----------------|----------------|
| Balance January 1, 2012 | xxxxxxxx | xxxxxxxx |
| School Tax Payable # 85001-00 | xxxxxxxx | \$408,361.21 |
| School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00 | xxxxxxxx | |
| Levy School Year July 1, 2012 - June 30, 2013 | xxxxxxxx | |
| Levy Calendar Year 2012 | xxxxxxxx | 4,933,546.00 |
| Paid | \$5,291,187.17 | xxxxxxxx |
| Balance December 31, 2012 | xxxxxxxx | xxxxxxxx |
| School Tax Payable # 85003-00 | 50,720.04 | xxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00 | | xxxxxxxx |
| * Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools. | \$5,341,907.21 | \$5,341,907.21 |

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

| NOT APPLICABLE | Debit | Credit |
|------------------------------------|----------|----------|
| Balance January 1, 2012 85045-00 | xxxxxxxx | |
| 2012 Levy 81105-00 | xxxxxxxx | |
| Interest Earned | xxxxxxxx | |
| Expended | | xxxxxxxx |
| | | xxxxxxxx |
| Balance December 31, 2012 85046-00 | | xxxxxxxx |

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

| | Debit | Credit |
|--|----------------|----------------|
| Balance January 1, 2012 | xxxxxxxxx | xxxxxxxxx |
| School Tax Payable # 85041-00 | xxxxxxxxx | \$49.99 |
| School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00 | xxxxxxxxx | |
| Levy School Year July 1, 2012 - June 30, 2013 | xxxxxxxxx | |
| Levy Calendar Year 2012 | xxxxxxxxx | 2,189,587.54 |
| Paid | \$2,189,587.53 | xxxxxxxxx |
| Balance December 31, 2012 | xxxxxxxxx | xxxxxxxxx |
| School Tax Payable # 85043-00 | 50.00 | xxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85044-00 | | xxxxxxxxx |
| # Must include unpaid requisitions. | \$2,189,637.53 | \$2,189,637.53 |

COUNTY TAXES PAYABLE

| | Debit | Credit |
|---|-----------------------|-----------------------|
| Balance January 1, 2012 | xxxxxxxxx | xxxxxxxxx |
| County Taxes 80003-01 | xxxxxxxxx | |
| Due County for Added and Omitted Taxes 80003-02 | xxxxxxxxx | \$30,569.51 |
| 2012 Levy | xxxxxxxxx | xxxxxxxxx |
| General County 80003-03 | xxxxxxxxx | 1,135,958.99 |
| County Library 80003-04 | xxxxxxxxx | 113,685.55 |
| County Health | xxxxxxxxx | |
| County Open Space Preservation | xxxxxxxxx | 116,483.76 |
| Due County for Added and Omitted Taxes 80003-05 | xxxxxxxxx | 944.39 |
| Paid | \$1,396,697.81 | xxxxxxxxx |
| Balance December 31, 2012 | xxxxxxxxx | xxxxxxxxx |
| County Taxes | | xxxxxxxxx |
| Due County for Added and Omitted Taxes | 944.39 | xxxxxxxxx |
| | \$1,397,642.20 | \$1,397,642.20 |

SPECIAL DISTRICT TAXES

| NOT APPLICABLE | Debit | Credit |
|---|-----------|-----------|
| Balance January 1, 2012 80003-06 | xxxxxxxxx | |
| 2012 Levy: (List Each Type of District Tax Separately - see Footnote) | xxxxxxxxx | xxxxxxxxx |
| Fire - 81108-00 | xxxxxxxxx | xxxxxxxxx |
| Sewer - 81111-00 | xxxxxxxxx | xxxxxxxxx |
| Water - 81112-00 | xxxxxxxxx | xxxxxxxxx |
| Garbage - 81109-00 | xxxxxxxxx | xxxxxxxxx |
| | xxxxxxxxx | xxxxxxxxx |
| | xxxxxxxxx | xxxxxxxxx |
| Total 2012 Levy 80003-07 | xxxxxxxxx | |
| Paid 80003-08 | | xxxxxxxxx |
| Balance December 31, 2012 80003-09 | | xxxxxxxxx |

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 |
|------------------------------------|----------|-----------|-----------|
| NOT APPLICABLE | | | |
| 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

| | | Debit | Credit |
|------------------------------------|----------|-----------|-----------|
| NOT APPLICABLE | | | |
| 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)

| | | Debit | Credit |
|------------------------------------|----------|-----------|-----------|
| NOT APPLICABLE | | | |
| 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

| | | Debit | Credit |
|------------------------------------|----------|-----------|-----------|
| NOT APPLICABLE | | | |
| 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- | \$100,000.00 | \$100,000.00 | |
| Surplus Anticipated with Prior Written Consent of Director of Local Government 80102- | | | |
| Miscellaneous Revenue Anticipated | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| Adopted Budget | 1,083,979.91 | 904,829.33 | (\$179,150.58) |
| Added by N.J. S. 40A:4-87: (List on 17a) | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| See 17A | 18,917.99 | 18,917.99 | |
| Total Miscellaneous Revenue Anticipated 80103- | 1,102,897.90 | 923,747.32 | (179,150.58) |
| Receipts from Delinquent Taxes 80104- | 470,000.00 | 482,220.53 | 12,220.53 |
| Amount to be Raised by Taxation: | xxxxxxxx | xxxxxxxx | xxxxxxxx |
| (a) Local Tax for Municipal Purposes 80105- | 1,962,468.00 | xxxxxxxx | xxxxxxxx |
| (b) Addition to Local District School Tax 80106- | | xxxxxxxx | xxxxxxxx |
| Total Amount to be Raised by Taxation 80107- | 1,962,468.00 | 2,098,312.64 | 135,844.64 |
| | \$3,635,365.90 | \$3,604,280.49 | (\$31,085.41) |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|---|------------------------|------------------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00 | xxxxxxxx | \$10,193,518.87 |
| Amount to be Raised by Taxation | xxxxxxxx | xxxxxxxx |
| Local District School Tax 80109-00 | \$4,933,546.00 | xxxxxxxx |
| Regional School Tax 80119-00 | | xxxxxxxx |
| Regional High School Tax 80110-00 | 2,189,587.54 | xxxxxxxx |
| County Taxes 80111-00 | 1,366,128.30 | xxxxxxxx |
| Due County for Added and Omitted Taxes 80112-00 | 944.39 | xxxxxxxx |
| Special District Taxes 80113-00 | | xxxxxxxx |
| Municipal Open Space Tax 80120-00 | | |
| Reserve for Uncollected Taxes 80114-00 | xxxxxxxx | 395,000.00 |
| Deficit in Required Collection of Current Taxes (or) 80115-00 | xxxxxxxx | |
| Balance for Support of Municipal Budget (or) 80116-00 | 2,098,312.64 | xxxxxxxx |
| * Excess Non-Budget Revenue (see footnote) 80117-00 | | xxxxxxxx |
| * Deficit Non-Budget Revenue (see footnote) 80118-00 | xxxxxxxx | |
| * 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. | \$10,588,518.87 | \$10,588,518.87 |

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

| | | |
|--|----------|----------------|
| 2012 Budget as Adopted | 80012-01 | \$3,616,447.91 |
| 2012 Budget - Added by N.J.S. 40A:4-87 | 80012-02 | 18,917.99 |
| Appropriated for 2012 (Budget Statement Item 9) | 80012-03 | 3,635,365.90 |
| Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9) | 80012-04 | 125,000.00 |
| Total General Appropriations (Budget Statement Item 9) | 80012-05 | 3,760,365.90 |
| Add: Overexpenditures (see footnote) | 80012-06 | |
| Total Appropriations and Overexpenditures | 80012-07 | 3,760,365.90 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] | 80012-08 | \$3,193,931.91 |
| Paid or Charged - Reserve for Uncollected Taxes | 80012-09 | 395,000.00 |
| Reserved | 80012-10 | 171,416.79 |
| Total Expenditures | 80012-11 | 3,760,348.70 |
| Unexpended Balances Canceled (see footnote) | 80012-12 | \$17.20 |

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

RESULTS OF 2012 OPERATION

CURRENT FUND

| | | Debit | Credit |
|--|----------|--------------|--------------|
| Excess of Anticipated Revenues: | | xxxxxxxxx | xxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-01 | xxxxxxxxx | |
| Delinquent Tax Collections | 80013-02 | xxxxxxxxx | 12,220.53 |
| | | xxxxxxxxx | |
| Required Collection of Current Taxes | 80013-03 | xxxxxxxxx | 135,844.64 |
| Unexpended Balances of 2012 Budget Appropriations | 80013-04 | xxxxxxxxx | 17.20 |
| Miscellaneous Revenue Not Anticipated | 81113- | xxxxxxxxx | 105,320.92 |
| Miscellaneous Revenue Not Anticipated: | | | |
| Proceeds of Sale of Foreclosed Property (Sheet 27) | 81114- | xxxxxxxxx | |
| Payments in Lieu of Taxes on Real Property | 81120- | xxxxxxxxx | |
| | | xxxxxxxxx | |
| Unexpended Balances of 2011 Approp. Reserves | 80013-05 | xxxxxxxxx | 93,285.11 |
| Prior Years Interfunds Returned in 2012 | 80013-06 | xxxxxxxxx | |
| Tax Overpayments Canceled | | xxxxxxxxx | |
| Prepaid School Taxes | | xxxxxxxxx | |
| | | xxxxxxxxx | |
| Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14) | | xxxxxxxxx | xxxxxxxxx |
| Balance January 1, 2012 | 80013-07 | | xxxxxxxxx |
| Balance December 31, 2012 | 80013-08 | xxxxxxxxx | |
| Deficit in Anticipated Revenues: | | xxxxxxxxx | xxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-09 | 179,150.58 | xxxxxxxxx |
| Delinquent Tax Collections | 80013-10 | | xxxxxxxxx |
| | | | xxxxxxxxx |
| Required Collection of Current Taxes | 80013-11 | | xxxxxxxxx |
| Interfund Advances Originating in 2012 | 80013-12 | 408.64 | xxxxxxxxx |
| Refund of prior years revenue | | 37,959.37 | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| Deficit Balance - To Trial Balance (Sheet 3) | 80013-13 | xxxxxxxxx | |
| Surplus Balance - To Surplus (Sheet 21) | 80013-14 | \$129,169.81 | xxxxxxxxx |
| | | \$346,688.40 | \$346,688.40 |

**SURPLUS - CURRENT FUND
YEAR 2012**

| | | Debit | Credit |
|---|----------|---------------------|---------------------|
| 1. Balance January 1, 2012 | 80014-01 | xxxxxxxxxx | \$120,649.35 |
| 2. | | xxxxxxxxxx | |
| 3. Excess Resulting from 2012 Operations | 80014-02 | xxxxxxxxxx | 129,169.81 |
| 4. Amount Appropriated in the 2012 Budget - Cash | 80014-03 | \$100,000.00 | xxxxxxxxxx |
| 5. Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services | 80014-04 | | xxxxxxxxxx |
| 6. | | | xxxxxxxxxx |
| 7. Balance December 31, 2012 | 80014-05 | 149,819.16 | xxxxxxxxxx |
| | | \$249,819.16 | \$249,819.16 |

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

| | | | |
|--|----------|------------|--------------|
| | | | |
| Cash | 80014-06 | | \$897,197.12 |
| Investments | 80014-07 | | |
| Sub-Total | | | 897,197.12 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | 80014-08 | | 754,699.64 |
| Cash Surplus | 80014-09 | | 142,497.48 |
| Deficit in Cash Surplus | 80014-10 | | |
| Other Assets Pledged to Surplus: * | | | |
| (1) Due from State of N.J. Senior Citizens and Veterans Deduction | 80014-16 | \$7,321.68 | |
| Deferred Charges # | 80014-12 | | |
| Cash Deficit # | 80014-13 | | |
| Total Other Assets | 80014-14 | | 7,321.68 |
| * IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. | 80014-15 | | \$149,819.16 |

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.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2011

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

NOT APPLICABLE

(1) Utilizing Accelerated Tax Sale

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

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

NET Cash Collected..... \$ _____

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

Percentage of Collection Excluding Accelerated Tax Sale Proceeds

(Net Cash Collected divided by Item 5c) is..... _____

NOT APPLICABLE

(2) Utilizing Accelerated Tax Levy Sale

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

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

NET Cash Collected..... \$ _____

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

Percentage of Collection Excluding Accelerated Tax Levy Sale Proceeds

(Net Cash Collected divided by Item 5c) is..... _____

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

| | Debit | Credit |
|--|--------------------|--------------------|
| 1. Balance January 1, 2012 | xxxxxxxxxx | xxxxxxxxxx |
| Due From State of New Jersey | \$7,071.68 | xxxxxxxxxx |
| Due To State of New Jersey | xxxxxxxxxx | |
| 2. Sr. Citizens Deductions Per Tax Billings | 1,000.00 | xxxxxxxxxx |
| 3. Veterans Deductions Per Tax Billings | 17,250.00 | xxxxxxxxxx |
| 4. Sr. Citizens Deductions Allowed By Tax Collector | 750.00 | xxxxxxxxxx |
| 5. Veterans Deductions Allowed By Tax Collector | | |
| 6. | | |
| 7. Sr. Citizens Deductions Disallowed By Tax Collector | xxxxxxxxxx | \$250.00 |
| 8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes | xxxxxxxxxx | 250.00 |
| 9. Received in Cash from State | xxxxxxxxxx | 18,250.00 |
| 10. | | |
| 11. | | |
| 12. Balance December 31, 2012 | xxxxxxxxxx | xxxxxxxxxx |
| Due From State of New Jersey | xxxxxxxxxx | 7,321.68 |
| Due To State of New Jersey | | xxxxxxxxxx |
| | \$26,071.68 | \$26,071.68 |

Calculation of Amount to be included on Sheet 22, Item 10-
2011 Senior Citizens and Veterans Deductions Allowed

| | |
|----------------------|--------------------|
| Line 2 | \$1,000.00 |
| Line 3 | 17,250.00 |
| Line 4 | 750.00 |
| Sub-Total | 19,000.00 |
| Less: Line 7 | 250.00 |
| To Item 10, Sheet 22 | \$18,750.00 |

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

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

Signature of Tax Collector

License #

Date

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

| | | YEAR 2013 | YEAR 2012 |
|--|--------|--------------|--|
| 1. Total General Appropriations for 2012 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015- | | | xxxxxxxxxx |
| 2. Local District School Tax - Actual 80016- | | | \$4,933,546.00 |
| School Budget Estimate ** 80017- | | | xxxxxxxxxx |
| | Actual | | |
| 3. Vocational School Tax - Estimate * 80017- | | | xxxxxxxxxx |
| | Actual | | |
| 4. Regional School District Tax - Estimate * 80017- | | | xxxxxxxxxx |
| | Actual | | |
| 5. Regional High School Tax - Actual 80018- | | | 2,189,587.54 |
| School Budget Estimate * 80019- | | | xxxxxxxxxx |
| | Actual | | 1,366,128.30 |
| 6. County Tax Estimate * 80021- | | | xxxxxxxxxx |
| | Actual | | |
| 7. Special District/ Open Space Taxes Estimate * 80023- | | | xxxxxxxxxx |
| 8. Total General Appropriations & Other Taxes 80024-01 | | | |
| 9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5) 80024-02 | | | |
| 10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes 80024-03 | | | |
| 11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05 | | | |
| Analysis of Item 11: | | | |
| Local District School Tax (Amount Shown on Line 2 Above) | | | <p>* May not be stated in an amount less than "actual" Tax of 2012.</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p> |
| Vocational School Tax (Amount Shown on Line 3 Above) | | | |
| Regional School District Tax (Amount Shown on Line 4 Above) | | | |
| Regional High School Tax (Amount Shown on Line 5 Above) | | | |
| County Tax (Amount Shown on Line 6 Above) | | | |
| Special District Tax (Amount Shown on Line 7 Above) | | | |
| Tax in Local Municipal Budget | | | |
| Total Amount (see Line 11) | | | |
| 12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06 | | | <p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p> |
| Computation of "Tax in Local Municipal Budget" | | | |
| Item 1 - Total General Appropriations | | | |
| Item 12 - Appropriation: Reserve for Uncollected Taxes | | | |
| Sub-Total | | | |
| Less: Item 9 - Total Anticipated Revenues | | | |
| Amount to be Raised by Taxation in Municipal Budget 80024-07 | | | |

ACCELERATED TAX SALE - CHAPTER 99

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

NOT APPLICABLE

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

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

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

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

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

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

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

2012 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

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

Total \$ _____

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

4. Cash Required \$ _____

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

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | | Debit | Credit |
|--|----------|--------------|--------------|--------------|
| 1. Balance, January 1, 2012 | | | \$482,937.19 | xxxxxxx |
| A. Taxes | 83102-00 | \$482,882.22 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83103-00 | 54.97 | xxxxxxx | xxxxxxx |
| 2. Canceled: | | | xxxxxxx | xxxxxxxxx |
| A. Taxes | 83105-00 | | xxxxxxx | |
| B. Tax Title Liens | 83106-00 | | xxxxxxx | |
| 3. Transferred to Foreclosed Tax Title Liens: | | | xxxxxxx | xxxxxxx |
| A. Taxes | 83108-00 | | xxxxxxx | |
| B. Tax Title Liens | 83109-00 | | xxxxxxx | |
| 4. Added Taxes | | | | xxxxxxx |
| 5. Added Tax Title Liens | | | | xxxxxxx |
| 6. Adjustment between Taxes (Other than current year) and Tax Title Liens: | | | xxxxxxx | xxxxxxx |
| A. Taxes-Transfers to Tax Title Liens | 83104-00 | | xxxxxxx | (1) |
| B. Tax Title Liens-Transfers from Taxes | 83107-00 | | (1) | xxxxxxx |
| 7. Balance Before Cash Payments | | | xxxxxxx | 482,937.19 |
| 8. Totals | | | 482,937.19 | 482,937.19 |
| 9. Balance Brought Down | | | 482,937.19 | xxxxxxx |
| 10. Collected: | | | xxxxxxx | 482,220.53 |
| A. Taxes | 83116-00 | 482,220.53 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83117-00 | | xxxxxxx | xxxxxxx |
| 11. Interest and Costs - 2012 Tax Sale | | | 47.20 | xxxxxxx |
| 12. 2012 Taxes Transferred to Liens | | | 1,368.14 | xxxxxxx |
| 13. 2012 Taxes | | | 158,345.91 | xxxxxxx |
| 14. Balance December 31, 2012 | | | xxxxxxx | 160,477.91 |
| A. Taxes | 83121-00 | 158,345.91 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83122-00 | 2,132.00 | xxxxxxx | xxxxxxx |
| 15. Totals | | | \$642,698.44 | \$642,698.44 |

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

17. Item No. 14 multiplied by percentage shown above is and represents the maximum amount that may be anticipated in 2013.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

NOT APPLICABLE

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

CONTRACT SALES

NOT APPLICABLE

| | | Debit | Credit |
|---|----------|---------|---------|
| 15. Balance January 1, 2012 | 84115-00 | | xxxxxxx |
| 16. 2011 Sales from Foreclosed Property | 84116-00 | | xxxxxxx |
| 17. Collected * | 84117-00 | xxxxxxx | |
| 18. | 84118-00 | xxxxxxx | |
| 19. Balance December 31, 2012 | 84119-00 | xxxxxxx | |

MORTGAGE SALES

NOT APPLICABLE

| | | Debit | Credit |
|---|----------|---------|---------|
| 20. Balance January 1, 2012 | 84120-00 | | xxxxxxx |
| 21. 2011 Sales from Foreclosed Property | 84121-00 | | xxxxxxx |
| 22. Collected * | 84122-00 | xxxxxxx | |
| 23. | 84123-00 | xxxxxxx | |
| 24. Balance December 31, 2012 | 84124-00 | xxxxxxx | |

Analysis of Sale of Property:

* Total Cash Collected in 2012 84125-00

Realized in 2012 Budget _____

To Results of Operations (Sheet 19) _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

| <u>Caused By</u> | Amount Dec. 31, 2011 per Audit <u>Report</u> | Amount in 2012 <u>Budget</u> | Amount Resulting from 2012 | Balance as at <u>Dec. 31, 2012</u> |
|---|---|------------------------------------|-------------------------------------|--|
| NOT APPLICABLE | | | | |
| 1. Emergency Authorizations - Municipal* | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 2. Emergency Authorizations - Schools | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| Deficit Animal Control | \$ _____ | \$ 2,795.01 | \$ _____ | \$ (2,795.01) |
| 4. _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 5. _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 6. _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 7. _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 8. _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 9. _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 10. _____ | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

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

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

| NOT APPLICABLE | <u>Date</u> | <u>Purpose</u> | <u>Amount</u> |
|----------------|-------------|----------------|---------------|
| 1. | _____ | _____ | \$ _____ |
| 2. | _____ | _____ | \$ _____ |
| 3. | _____ | _____ | \$ _____ |
| 4. | _____ | _____ | \$ _____ |
| 5. | _____ | _____ | \$ _____ |

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| NOT APPLICABLE | <u>In favor of</u> | <u>On Account of</u> | <u>Date Entered</u> | <u>Amount</u> | <u>Appropriated For In Budget of 2013</u> |
|----------------|--------------------|----------------------|---------------------|---------------|---|
| 1. | _____ | _____ | _____ | \$ _____ | \$ _____ |
| 2. | _____ | _____ | _____ | \$ _____ | \$ _____ |
| 3. | _____ | _____ | _____ | \$ _____ | \$ _____ |

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

| Date | Purpose | Amount Authorized | Not Less Than 1/3 of Amount Authorized* | Balance Dec. 31, 2011 | REDUCED IN 2012 | | Balance Dec. 31, 2012 |
|---------------|----------------|-------------------|---|-----------------------|-----------------|------------------------|-----------------------|
| | | | | | By 2012 Budget | Canceled by Resolution | |
| | NOT APPLICABLE | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| Totals | | | | | | | |
| | | | | 80027-00 | | 80028-00 | |

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

Chief Financial Officer

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

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

NOT APPLICABLE

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

ASSESSMENT SERIAL BONDS - NOT APPLICABLE

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

LIST OF BONDS ISSUED DURING 2012

| Purpose | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|----------------|---------------|---------------|---------------|---------------|
| NOT APPLICABLE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS
(MUNICIPAL) _____ LOAN**

| | | Debit | Credit | 2013 Debt Service |
|--|----------|---------|----------|-------------------|
| NOT APPLICABLE | | | | |
| Outstanding January 1, 2012 | 80033-01 | xxxxxxx | | |
| Issued | 80033-02 | xxxxxxx | | |
| Paid | 80033-03 | | xxxxxxx | |
| | | | | |
| Outstanding, December 31, 2012 | 80033-04 | | xxxxxxx | |
| | | | | |
| 2013 Loan Maturities | | | 80033-05 | \$ |
| 2013 Interest on Loans | | | 80033-06 | \$ |
| Total 2013 Debt Service for _____ Loan | | | 80033-13 | \$ |

NOT APPLICABLE

LOANS

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

LIST OF LOANS ISSUED DURING 2012

| Purpose | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|-----------------------|---------------|---------------|---------------|---------------|
| NOT APPLICABLE | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| 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 |
|-----------------------------------|----------|---------|---------|-------------------|
| NOT APPLICABLE | | | | |
| Outstanding January 1, 2012 | 80034-01 | xxxxxxx | | |
| Paid | 80034-03 | | xxxxxxx | |
| Outstanding, December 31, 2012 | 80033-04 | | xxxxxxx | |
| 2013 Bond Maturities - Term Bonds | 80034-04 | | \$ | |
| 2013 Interest on Bonds* | 80034-05 | | \$ | |

NOT APPLICABLE

TYPE I SCHOOL SERIAL BONDS

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

LIST OF BONDS ISSUED DURING 2012

| Purpose | 2012 Maturity -01 | Amount Issued -02 | Date of Issue | Interest Rate |
|-----------------------|----------------------|----------------------|------------------|------------------|
| NOT APPLICABLE | | | | |
| 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- | \$ 125,000.00 | \$ 3,412.50 |
| 3. Tax Anticipation Notes | 80038- | \$ _____ | \$ _____ |
| 4. Interest on Unpaid State and County Taxes | 80039- | \$ _____ | \$ _____ |
| 5. _____ | | \$ _____ | \$ _____ |
| 6. _____ | | \$ _____ | \$ _____ |

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

| Purpose | Amount of Lease Obligation Outstanding Dec. 31, 2012 | 2013 Budget Requirement | |
|-------------------|--|-------------------------|--------------|
| | | For Principal | For Interest |
| 1. NOT APPLICABLE | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| 11. | | | |
| 12. | | | |
| 13. | | | |
| 14. | | | |
| 15. | | | |
| 16. | | | |
| 17. | | | |
| Total | | 80051-01 | 80051-02 |

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2012 | | 2012 Authorizations | Expended | Contracts Canceled | Ordinance Canceled | Balance - December 31, 2012 | |
|--|---------------------------|--------------|---------------------|--------------|--------------------|--------------------|-----------------------------|--------------|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| Ord. 07-02 Clinton Mills Dam & Dike Project | | \$449,510.15 | | | | | | \$449,510.15 |
| Ord. 08-11 Clinton Knolls | | 1,200.00 | | | | | | 1,200.00 |
| Ord. 10-06 Improvements to Gebhardt Field/Rachel Court | \$44,388.65 | 105,000.00 | | | | | \$44,388.65 | 105,000.00 |
| Ord. 11-09 Various Improvements | 10,048.27 | | | \$9,511.80 | | | 536.47 | |
| Ord. 11-12 Various Improvements to Various Roads | | 115,673.12 | | 112,457.39 | | | | 3,215.73 |
| Ord. 12-03 111 West Main Street for Taxes Levied | | | \$100,000.00 | 98,510.17 | | | | 1,489.83 |
| Ord. 10-11/12-05 Dam and Dike Project | | | 30,000.00 | 30,000.00 | | | | |
| Ord. 12-08 Various Improvements | | | 110,200.00 | 68,807.66 | | | | 41,392.34 |
| Ord. 08-05 Sidewalk Improvements | | | | | 600.00 | | 600.00 | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| Total | \$54,436.92 | \$671,383.27 | \$240,200.00 | \$319,287.02 | \$600.00 | | \$45,525.12 | \$601,808.05 |

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

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

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

| | |
|--------------------------|--------------|
| Bonds and Notes | \$204,692.00 |
| Capital Improvement Fund | 35,508.00 |
| | \$240,200.00 |

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

GENERAL CAPITAL FUND ONLY

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2012 or Prior Years |
|---|---------------------|------------------------------|------------------------------------|---|
| Ord. 12-03 Various Improvements | \$100,000.00 | \$100,000.00 | | |
| Ord. 12-05 Various Improvements Amend Ord. 10-11 | 30,000.00 | | \$30,000.00 | \$30,000.00 |
| Ord. 12-08 Various Improvements | 110,200.00 | \$104,692.00 | 5,508.00 | 5,508.00 |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| Total 80032-00 | \$240,200.00 | \$204,692.00 | \$35,508.00 | \$35,508.00 |

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 | xxxxxxx | \$11,419.10 |
| Premium on Sale of Bonds | | xxxxxxx | |
| Premium on Sale of Notes | | xxxxxxx | 4,275.00 |
| Receipt on Fully Funded Ordinance | | | 100,000.00 |
| | | | |
| Appropriated to Finance Improvement Authorizations | 80029-02 | | xxxxxxx |
| Appropriated to 2012 Budget Revenue | 80029-03 | \$10,000.00 | xxxxxxx |
| Balance December 31, 2012 | 80029-04 | 105,694.10 | xxxxxxx |
| | | \$115,694.10 | \$115,694.10 |

NOT APPLICABLE

BONDS ISSUED WITH A COVENANT OR COVENANTS

| | | | |
|---|--|----------|----------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2012 | | | \$ _____ |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2011 (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 | \$ | 10,461,889.74 |
| 2. Amount of Item 1 Collected in 2012 (*) | \$ | 10,193,518.87 |
| 3. Seventy (70) percent of Item 1 | \$ | 7,323,322.82 |

(*) 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 years just ended? Answer YES or NO: NO

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

| E. | Unpaid | <u>2011</u> | <u>2012</u> | <u>Total</u> |
|---|--------|--------------------------------|--------------------------------|--------------------------------|
| 1. State Taxes | | \$ <u> </u> | \$ <u> </u> | \$ <u> </u> |
| 2. County Taxes | | \$ <u> </u> | \$ <u> 944.39</u> | \$ <u> 944.39</u> |
| 3. Amounts due Special Districts | | \$ <u> </u> | \$ <u> </u> | \$ <u> </u> |
| 4. Amounts due School Districts for Local and Regional School Tax | | \$ <u> </u> | \$ <u> 50,770.04</u> | \$ <u> 50,770.04</u> |

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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 |
|--|------------------------|------------------------|
| CAPITAL FUND: | | |
| Est. Proceeds of Bonds and Notes Authorized | \$2,101,410.59 | xxxxxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxxxx | \$2,101,410.59 |
| Cash | 98,669.43 | |
| Fixed Capital | 8,734,232.03 | |
| Fixed Capital Authorized and Uncompleted | 11,429,949.14 | |
| New Jersey Environmental Infrastructure Loans Receivable | 2,231,048.00 | |
| Due Trust Other Fund | 50,000.00 | |
| Due Water Operating Fund | | 266,108.46 |
| Contracts Payable | | 373,023.64 |
| Bond Anticipation Notes | | 4,401,867.00 |
| N.J.E.I.T. Loans Payable | | 5,389,194.23 |
| Capital Improvement Fund | | 49,169.08 |
| Improvement Authorizations: | | |
| Funded | | 164,229.90 |
| Unfunded | | 2,761,453.05 |
| Reserve For: | | |
| Painting of Water Tanks | | 30,395.00 |
| Purchase of Public Works Equipment | | 24,000.00 |
| Improvement of Water Storage Facility | | 191,984.20 |
| New Wells | | 6,212.00 |
| Main Replacements | | 200,000.00 |
| Capital Improvements | | 78,500.00 |
| Amortization | | 6,397,975.27 |
| Deferred Amortization | | 1,410,682.77 |
| Contributions in Aid of Construction | | 787,192.00 |
| Fund Balance | | 11,912.00 |
| | \$24,645,309.19 | \$24,645,309.19 |

(Do not crowd - add additional sheets)

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

NOT APPLICABLE

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

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2012

BUDGET REVENUES

| Source | Budget | Received in Cash | Excess or (Deficit) |
|--|----------------|---------------------|------------------------|
| Operating Surplus Anticipated 91301- | \$491,315.00 | \$491,315.00 | |
| Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302- | | | |
| Rents 91303- | 2,127,363.00 | 2,270,802.51 | \$143,439.51 |
| Fire Hydrant Service 91304- | 150,000.00 | 175,059.19 | 25,059.19 |
| Miscellaneous 91305- | 50,000.00 | 30,871.19 | (19,128.81) |
| | | | |
| | | | |
| | | | |
| Added by N.J.S. 40A:4-87: (List) | xxxxxxx | xxxxxxx | xxxxxxx |
| | | | |
| | | | |
| Subtotal | 2,818,678.00 | 2,968,047.89 | 149,369.89 |
| Deficit (General Budget) ** 91306- | | | |
| 91307- | \$2,818,678.00 | \$2,968,047.89 | \$149,369.89 |

**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: | xxxxxxx |
| Adopted Budget | \$2,818,678.00 |
| Added by N.J.S. 40A:4-87 | |
| Emergency | |
| Total Appropriations | 2,818,678.00 |
| Add: Overexpenditures (See Footnote) | |
| Total Appropriations and Overexpenditures | 2,818,678.00 |
| Deduct Expenditures: | |
| Paid or Charged | \$2,524,539.20 |
| Reserved | 293,991.41 |
| Surplus (General Budget) ** | |
| Total Expenditures | 2,818,530.61 |
| Unexpended Balance Canceled (See Footnote) | \$147.39 |

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:
NOT APPLICABLE**

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

SECTION 2:

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

| | | |
|--|-------------|-------------|
| 2011 Appropriation Reserves Canceled in 2012 | \$55,200.50 | |
| Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None" | | |
| * Excess (Revenue Realized) | | \$55,200.50 |

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

RESULTS OF 2012 OPERATIONS - WATER UTILITY

| | Debit | Credit |
|--|---------------------|---------------------|
| Excess in Anticipated Revenues | xxxxxxxxx | \$149,369.89 |
| Unexpended Balances of Appropriations | xxxxxxxxx | 147.39 |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxx | |
| Unexpended Balances of 2011 Appropriation Reserves * | xxxxxxxxx | 55,200.50 |
| Accrued Interest Canceled | | |
| Deficit in Anticipated Revenue | | xxxxxxxxx |
| Refund of Prior Year Revenue | \$1,179.59 | xxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxx | |
| Excess in Operations - to Operating Surplus | 203,538.19 | xxxxxxxxx |
| | \$204,717.78 | \$204,717.78 |

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

| | Debit | Credit |
|--|---------------------|---------------------|
| Balance January 1, 2012 | xxxxxxxxx | \$610,379.59 |
| Excess in Results of 2012 Operations | xxxxxxxxx | 203,538.19 |
| Amount Appropriated in 2012 Budget - Cash | \$491,315.00 | xxxxxxxxx |
| Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services | | xxxxxxxxx |
| Balance December 31, 2012 | 322,602.78 | xxxxxxxxx |
| | \$813,917.78 | \$813,917.78 |

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

| | | |
|---|--|---------------------|
| Cash | | \$440,778.10 |
| Investments | | |
| Interfund Accounts Receivable | | 266,253.46 |
| Subtotal | | 707,031.56 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 384,428.78 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 322,602.78 |
| Other Assets Pledged to Operating Surplus * | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | |
| | | \$322,602.78 |

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

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

| | | |
|---------------------------|-----------------------------|---------------------|
| Balance December 31, 2011 | | <u>\$122,460.50</u> |
| Increased by: | | |
| Water Rents Levied | | <u>2,252,577.25</u> |
| Decreased by: | | |
| Collections | <u>\$2,270,802.51</u> | |
| Overpayments applied | <u> </u> | |
| Transfer to Water Liens | <u> </u> | |
| Other | <u> </u> | |
| | | <u>2,270,802.51</u> |
| Balance December 31, 2012 | | <u>\$104,235.24</u> |

SCHEDULE OF WATER UTILITY LIENS

NOT APPLICABLE

| | | |
|------------------------------------|-----------------------------|-----------------------------|
| Balance December 31, 2011 | | <u> </u> |
| Increased by: | | |
| Transfers from Accounts Receivable | <u> </u> | |
| Penalties and Costs | <u> </u> | |
| Other | <u> </u> | |
| | | <u> </u> |
| Decreased by: | | |
| Collections | <u> </u> | |
| Other | <u> </u> | |
| | | <u> </u> |
| Balance December 31, 2012 | | <u> </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.)

NOT APPLICABLE

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

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

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

NOT APPLICABLE

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

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

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

NOT APPLICABLE

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

WATER UTILITY CAPITAL BONDS

NOT APPLICABLE

| | Debit | Credit | 2013 Debt Service |
|--------------------------------------|---------|---------|-------------------|
| 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

NOT APPLICABLE

| | | |
|--|----|----|
| 2013 Interest on Bonds (*Items) | \$ | |
| Less: Interest Accrued to 12/31/12 (Trial Balance) | \$ | |
| Subtotal | \$ | |
| Add: Interest to be Accrued as of 12/31/13 | \$ | |
| Required Appropriation 2013 | | \$ |

LIST OF BONDS ISSUED DURING 2012

NOT APPLICABLE

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS
NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST FUND LOAN PAYABLE**

| | Debit | Credit | 2013 Debt Service |
|--|----------------|----------------|-------------------|
| Outstanding January 1, 2012 | xxxxxxxx | \$1,983,718.84 | |
| Issued | xxxxxxxx | 1,304,088.00 | |
| | | | |
| Paid | \$148,612.61 | xxxxxxx | |
| Outstanding December 31, 2012 | 3,139,194.23 | xxxxxxx | |
| | \$3,287,806.84 | \$3,287,806.84 | |
| 2013 Loan Maturities - N.J.E.I.T. Fund Loans | | | \$ 170,715.79 |
| 2013 Interest on Loans* | | \$ NONE | |

NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE

| | | | |
|--------------------------------------|----------------|----------------|--------------|
| Outstanding January 1, 2012 | xxxxxxx | \$1,910,000.00 | |
| Issued | xxxxxxx | 405,000.00 | |
| Paid | \$65,000.00 | xxxxxxx | |
| | | | |
| Outstanding December 31, 2012 | 2,250,000.00 | xxxxxxxx | |
| | \$2,315,000.00 | \$2,315,000.00 | |
| 2013 Loan Maturities - Capital Loans | | | \$ 75,000.00 |
| 2013 Interest on Loans* | | \$ 109,122.50 | |

INTEREST ON LOANS - WATER UTILITY BUDGET

| | | |
|--|---------------|---------------|
| 2013 Interest on Bonds (*Items) | \$ 109,122.50 | |
| Less: Interest Accrued to 12/31/12 (Trial Balance) | \$ 46,383.99 | |
| Subtotal | \$ 62,738.51 | |
| Add: Interest to be Accrued as of 12/31/13 | \$ 44,031.00 | |
| Required Appropriation 2013 | | \$ 106,769.51 |

LIST OF LOANS ISSUED DURING 2012

| Purpose | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|------------------|---------------|---------------|---------------|---------------|
| NJEIT Trust Loan | \$10,000.00 | \$405,000.00 | 05/03/12 | Variable |
| NJEIT Fund Loan | 66,309.55 | 1,304,088.00 | 05/03/12 | None |
| | | | | |

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 Computer to (Interest Date) |
|--|------------------------|--------------------------|--|------------------|------------------|-------------------------|--------------------|--------------------------------------|
| | | | | | | For Principal | For Interest ** | |
| 1. Ord. 95-08 Improvements to Water System | \$500,000.00 | 1/29/2004 | \$62,390.00 | 8/23/2013 | 1.50% | \$6,330.00 | \$935.85 | 8/23/2013 |
| 2. Ord. 02-12 Improvements to Water System | 1,500,000.00 | 8/29/2007 | 1,349,365.00 | 8/23/2013 | 1.50% | 18,988.00 | 20,240.48 | 8/23/2013 |
| 3. Ord. 06-15 47 Leigh Street | 275,000.00 | 8/29/2007 | 231,578.00 | 8/23/2013 | 1.50% | 14,474.00 | 3,473.67 | 8/23/2013 |
| 4. Ord. 07-14 Various Improvements | 1,769,000.00 | 1/24/2008 | 1,724,214.00 | 8/23/2013 | 1.50% | 22,393.00 | 25,863.21 | 8/23/2013 |
| 5. Ord. 08-09 Various Improvements | 420,000.00 | 8/28/2008 | 309,320.00 | 8/23/2013 | 1.50% | 5,340.00 | 4,639.80 | 8/23/2013 |
| 6. Ord 09-11 Various Improvements | 725,000.00 | 8/26/2010 | 725,000.00 | 8/23/2013 | 1.50% | 9,593.00 | 10,875.00 | 8/23/2013 |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| Total | \$5,189,000.00 | | \$4,401,867.00 | | | \$77,118.00 | \$66,028.01 | |

| INTEREST ON NOTES - WATER UTILITY BUDGET | |
|--|--------------|
| 2013 Interest on Notes | \$ 66,028.01 |
| Less: Interest Accrued to 12/31/2012 (Trial Balance) | \$ 23,293.00 |
| Subtotal | \$ 42,735.01 |
| Add: Interest to be Accrued as of 12/31/2013 | \$ 25,000.00 |
| Required Appropriation - 2013 | \$ 67,735.01 |

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.

(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. NOT APPLICABLE | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| 15. | | | | | | | | |
| Total | | | | | | | | |

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

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

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

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

(Do not crowd - add additional sheets)

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|--------------|--------------|
| Balance January 1, 2012 | xxxxxxxx | \$49,169.08 |
| Received from 2012 Budget Appropriation * | xxxxxxxx | 345,000.00 |
| | xxxxxxxx | |
| Improvement Authorizations Cancelled: | xxxxxxxx | |
| Financed in whole by the Capital Improvement Fund) | xxxxxxxx | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxxx | xxxxxxxx |
| | | xxxxxxxx |
| Transferred to Reserves to Finance Improvement Authorizations | | xxxxxxxx |
| Appropriated to Finance Improvement Authorizations | \$345,000.00 | xxxxxxxx |
| | | xxxxxxxx |
| Balance December 31, 2012 | \$49,169.08 | xxxxxxxx |
| | \$394,169.08 | \$394,169.08 |

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

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

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

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 |
|--|------------------------|------------------------|
| CAPITAL FUND: | | |
| Est. Proceeds of Bonds and Notes Authorized | \$3,950,584.00 | xxxxxxxxxxx |
| Bonds and Notes Authorized but Not Issued | xxxxxxxxxxx | \$3,950,584.00 |
| Cash | 356,346.81 | |
| Fixed Capital | 5,525,479.96 | |
| Fixed Capital Authorized and Uncompleted | 9,933,205.00 | |
| Loans Receivable | 260,764.00 | |
| Due Sewer Operating Fund | 533,749.51 | |
| Bond Anticipation Notes | | 400,000.00 |
| NJ Environmental Infrastructure Trust Loans Payable: | | |
| Trust Portion | | 515,000.00 |
| Fund Portion | | 542,798.45 |
| Capital Improvement Fund | | 53,402.97 |
| Contract Payable | | 40,936.46 |
| Reserve For: | | |
| Capital Outlay | | 10,000.00 |
| Purchase of Public Works Equipment | | 16,042.00 |
| Plant Expansion | | 1,310,989.20 |
| Future Replacements | | 492,811.00 |
| Pole Barn | | 45,000.00 |
| Collection System Replacement | | 50,000.00 |
| Amortization | | 5,125,479.96 |
| Deferred Amortization | | 4,924,822.55 |
| Improvement Authorizations: | | |
| Funded | | 183,059.68 |
| Unfunded | | 2,899,087.01 |
| Fund Balance | | 116.00 |
| | \$20,560,129.28 | \$20,560,129.28 |

(Do not crowd - add additional sheets)

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

NOT APPLICABLE

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

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2012

BUDGET REVENUES

| Source | Budget | Received in Cash | Excess or (Deficit) |
|---|-----------------------|------------------|---------------------|
| Operating Surplus Anticipated 91301- | \$119,295.00 | \$119,295.00 | |
| Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302- | | | |
| Rents 91303- | 1,850,000.00 | 1,585,813.00 | (\$264,187.00) |
| Fire Hydrant Service 91304- | | | |
| Miscellaneous 91305- | 290,000.00 | 266,802.16 | (23,197.84) |
| Service Agreements | 40,000.00 | 69,811.43 | 29,811.43 |
| | | | |
| | | | |
| Added by N.J.S. 40A:4-87: (List) | xxxxxxx | xxxxxxx | xxxxxxx |
| | | | |
| | | | |
| Subtotal | 2,299,295.00 | 2,041,721.59 | (257,573.41) |
| Deficit (General Budget) ** 91306- | | | |
| | | | |
| | 91307- \$2,299,295.00 | \$2,041,721.59 | (\$257,573.41) |

**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: | xxxxxxx |
| Adopted Budget | \$2,299,295.00 |
| Added by N.J.S. 40A:4-87 | |
| Emergency | |
| Total Appropriations | 2,299,295.00 |
| Add: Overexpenditures (See Footnote) | |
| Total Appropriations and Overexpenditures | 2,299,295.00 |
| Deduct Expenditures: | |
| Paid or Charged | \$1,946,353.93 |
| Reserved | 102,406.60 |
| Surplus (General Budget) ** | 7,135.97 |
| Total Expenditures | 2,055,896.50 |
| Unexpended Balance Canceled (See Footnote) | \$243,398.50 |

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED

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

STATEMENT OF 2012 OPERATION

SEWER UTILITY

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

SECTION 1:

| | | |
|--|---------------------|---------------------|
| Revenue Realized: | xxxxxxx | |
| Budget Revenue (Not Including "Deficit (General Budget)") | \$2,041,721.59 | |
| Miscellaneous Revenue Not Anticipated | | |
| 2011 Appropriation Reserves Canceled* | 14,174.91 | |
| Accrued Interest Canceled | | |
| Total Revenue Realized | | 2,055,896.50 |
| Expenditures: | xxxxxxx | |
| Appropriations (Not Including "Surplus (General Budget)") | xxxxxxx | |
| Paid or Charged | 1,946,353.93 | |
| Reserved | 102,406.60 | |
| Expended Without Appropriation | | |
| Cash Refund of Prior Year's Revenue | | |
| Overexpenditure of Appropriation Reserves | | |
| Total Expenditures | 2,048,760.53 | |
| Less: Deferred Charges Included In Above "Total Expenditures" | | |
| Total Expenditures - As Adjusted | | 2,048,760.53 |
| Excess | | 7,135.97 |
| Budget Appropriation - Surplus (General Budget)** | 7,135.97 | |
| Balance of "Results of 2012 Operation" | | |
| Remainder = ("Excess in Operations" - Sheet 60) | (0.00) | |
| Deficit | | |
| Anticipated Revenue - Deficit (General Budget)** | | |
| Balance of "Results of 2012 Operation" | | |
| Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60) | | |

SECTION 2:

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

| | | |
|---|-------------|--------------------|
| 2011 Appropriation Reserves Canceled in 2012 | \$14,174.91 | |
| Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None" | | |
| * Excess (Revenue Realized) | | \$14,174.91 |

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

RESULTS OF 2012 OPERATIONS - SEWER UTILITY

| | Debit | Credit |
|--|--------------|--------------|
| Excess in Anticipated Revenues | xxxxxxxxx | |
| Unexpended Balances of Appropriations | xxxxxxxxx | \$243,398.50 |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxx | |
| Unexpended Balances of 2011 Appropriation Reserves * | xxxxxxxxx | 14,174.91 |
| Accrued Interest Cancelled | | |
| Deficit in Anticipated Revenue | \$257,573.41 | xxxxxxxxx |
| Refund of Prior Year Revenue | | xxxxxxxxx |
| Operating Deficit - to Trial Balance | xxxxxxxxx | |
| Excess in Operations - to Operating Surplus | (\$0.00) | xxxxxxxxx |
| | \$257,573.41 | \$257,573.41 |

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SEWER UTILITY

| | Debit | Credit |
|---|--------------|--------------|
| Balance January 1, 2012 | xxxxxxxxx | \$134,833.27 |
| Excess in Results of 2012 Operations | xxxxxxxxx | (0.00) |
| Amount Appropriated in 2012 Budget - Cash | \$119,295.00 | xxxxxxxxx |
| Amount Appropriated in 2011 Budget with Prior Written | xxxxxxxxx | xxxxxxxxx |
| Consent of Director of Local Government Services | | xxxxxxxxx |
| Balance December 31, 2012 | 15,538.27 | xxxxxxxxx |
| | \$134,833.27 | \$134,833.27 |

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

| | | |
|---|--|--------------|
| Cash | | \$302,500.60 |
| Investments | | |
| Interfund Accounts Receivable | | 392,864.03 |
| Subtotal | | 695,364.63 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 679,826.36 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 15,538.27 |
| Other Assets Pledged to Operating Surplus * | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | |
| | | \$15,538.27 |

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

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

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

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.)

NOT APPLICABLE

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

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

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

NOT APPLICABLE

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

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

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

NOT APPLICABLE

| | Debit | Credit | 2013 Debt Service |
|---|------------|---------|-------------------|
| Outstanding January 1, 2012 | XXXXXXXXXX | | |
| Issued | XXXXXXXXXX | | |
| | | | |
| Paid | | XXXXXXX | |
| Outstanding December 31, 2012 | | XXXXXXX | |
| | | | |
| 2013 Bond Maturities - Assessment Bonds | | | \$ |
| 2013 Interest on Bonds* | | \$ | |

SEWER UTILITY CAPITAL BONDS

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

INTEREST ON BONDS - SEWER UTILITY BUDGET

NOT APPLICABLE

| | | |
|--|----|----|
| 2013 Interest on Bonds (*Items) | \$ | |
| Less: Interest Accrued to 12/31/12 (Trial Balance) | \$ | |
| Subtotal | \$ | |
| Add: Interest to be Accrued as of 12/31/13 | \$ | |
| Required Appropriation 2013 | | \$ |

LIST OF BONDS ISSUED DURING 2012

NOT APPLICABLE

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS
TRUST LOAN - TRUST PORTION**

| | Debit | Credit | 2013 Debt Service |
|-------------------------------|--------------|--------------|-------------------|
| Outstanding January 1, 2012 | xxxxxxxxx | \$195,000.00 | |
| Issued | xxxxxxxxx | 515,000.00 | |
| | | | |
| Paid | \$195,000.00 | xxxxxxx | |
| Outstanding December 31, 2012 | 515,000.00 | xxxxxxx | |
| | \$710,000.00 | \$710,000.00 | |
| 2013 Loan Maturities - Loans | | | \$ 20,000.00 |
| 2013 Interest on Loans* | | \$ 21,163.76 | |

TRUST LOAN - FUND PORTION

| | | | |
|--------------------------------------|--------------|--------------|--------------|
| Outstanding January 1, 2012 | xxxxxxx | \$111,357.03 | |
| Issued | xxxxxxx | 561,844.00 | |
| Paid | \$130,402.58 | xxxxxxx | |
| | | | |
| Outstanding December 31, 2012 | 542,798.45 | xxxxxxx | |
| | \$673,201.03 | \$673,201.03 | |
| 2013 Loan Maturities - Capital Loans | | | \$ 28,568.32 |
| 2013 Interest on Loans* | | \$ | |

INTEREST ON LOANS - SEWER UTILITY BUDGET

| | | |
|--|--------------|--------------|
| 2013 Interest on Bonds (*Items) | \$ 21,163.76 | |
| Less: Interest Accrued to 12/31/12 (Trial Balance) | \$ 2,095.58 | |
| Subtotal | \$ 19,068.18 | |
| Add: Interest to be Accrued as of 12/31/13 | \$ 8,652.00 | |
| Required Appropriation 2013 | | \$ 27,720.18 |

LIST OF LOANS ISSUED DURING 2012

| Purpose | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|-------------------------------|---------------|---------------|---------------|---------------|
| Improvements to Sewer Utility | \$20,000.00 | \$515,000.00 | 05/03/12 | Variable |
| Improvements to Sewer Utility | 28,568.32 | 561,844.00 | 05/03/12 | None |
| | | | | |

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 Computer to (Interest Date) |
|--|------------------------|--------------------------|--|------------------|------------------|-------------------------|-----------------|--------------------------------------|
| | | | | | | For Principal | For Interest ** | |
| 1. Ord. 06-15 Refurbishing of Offices - 47 Leigh St. | 12/11/2012 | 12/11/2012 | \$400,000.00 | 8/23/2012 | 1.50% | | \$4,216.67 | 8/23/2012 |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| Total | | | \$400,000.00 | | | | \$4,216.67 | |

| INTEREST ON NOTES - SEWER UTILITY BUDGET | |
|--|-------------|
| 2013 Interest on Notes | \$ 4,216.67 |
| Less: Interest Accrued to 12/31/2012 (Trial Balance) | \$ |
| Subtotal | \$ 4,216.67 |
| Add: Interest to be Accrued as of 12/31/2013 | \$ 1,783.33 |
| Required Appropriation - 2013 | \$ 6,000.00 |

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.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

| 1. NOT APPLICABLE | Title or Purpose of Issue | Original Amount Issued | Original Date of Issue * | Amount of Note Outstanding Dec. 31, 2012 | Date of Maturity | Rate of Interest | 2013 Budget Requirement | | Interest Computed to (Insert Date) |
|-------------------|---------------------------|------------------------|--------------------------|--|------------------|------------------|-------------------------|-----------------|------------------------------------|
| | | | | | | | For Principal | For Interest ** | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| 4. | | | | | | | | | |
| 5. | | | | | | | | | |
| 6. | | | | | | | | | |
| 7. | | | | | | | | | |
| 8. | | | | | | | | | |
| 9. | | | | | | | | | |
| 10. | | | | | | | | | |
| 11. | | | | | | | | | |
| 12. | | | | | | | | | |
| 13. | | | | | | | | | |
| 14. | | | | | | | | | |
| 15. | | | | | | | | | |
| | Total | | | | | | | | |

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

| Purpose | Amount of Lease Obligation Outstanding Dec. 31, 2012 | 2013 Budget Requirement | |
|-------------------|--|-------------------------|--------------|
| | | For Principal | For Interest |
| 1. NOT APPLICABLE | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| 11. | | | |
| 12. | | | |
| 13. | | | |
| 14. | | | |
| 15. | | | |
| 16. | | | |
| 17. | | | |
| Total | | | |

**SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

| | Debit | Credit |
|---|---------------------|---------------------|
| Balance January 1, 2012 | xxxxxxx | \$178,402.97 |
| Received from 2012 Budget Appropriation * | xxxxxxx | |
| | xxxxxxx | |
| Improvement Authorizations Cancelled: | | |
| Financed in whole by the Capital Improvement Fund | xxxxxxx | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | xxxxxxx | xxxxxxx |
| | | xxxxxxx |
| Appropriated to Finance Improvement Authorizations | \$125,000.00 | xxxxxxx |
| | | xxxxxxx |
| Balance December 31, 2012 | 53,402.97 | xxxxxxx |
| | \$178,402.97 | \$178,402.97 |

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

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

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

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

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

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UTILITIES ONLY

| | |
|-------------|--|
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