

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012  
(UNAUDITED)

POPULATION LAST CENSUS 21,677  
NET VALUATION TAXABLE 2012 2,546,769,515  
MUNICIPAL CODE 0820

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

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

TOWNSHIP OF WEST DEPTFORD, COUNTY OF GLOUCESTER

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature: 

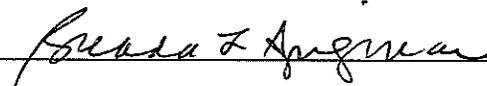
Title: Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have 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 are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Brenda Sprigman, am the Acting Chief Financial Officer, License #N/A, of the Township of West Deptford, County of Gloucester 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: Grove Avenue & Crown Point Rd., Thorofare, NJ 08086

Phone Number: (856) 845-4004 Fax Number: (856) 845-3055

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 Township of West Deptford 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/county, taken as a whole.

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



\_\_\_\_\_  
(Registered Municipal Accountant)

HOLMAN FRENIA ALLISON, P. C.

(Firm Name)

618 Stokes Road, Medford, New Jersey 08055

(Address)

Telephone Number (609)-953-0612

(Phone Number)

Certified by me

this 26th day of April 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: Philip Zimm \_\_\_\_\_  
Signature: Philip Zimm  
Certificate #: 5231 \_\_\_\_\_  
Date: 4-29-13 \_\_\_\_\_

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION  
CERTIFICATION BY CHIEF FINANCIAL OFFICER**

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charged **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct an tax levy sale 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:4-45ee*
10. The municipality will not apply for Extraordinary Aid for 2013.

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

Municipality: \_\_\_\_\_  
 Chief Financial Officer: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Certificate #: \_\_\_\_\_  
 Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) # One \_\_\_\_\_ 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: \_\_\_\_\_ Township of West Deptford \_\_\_\_\_  
 Chief Financial Officer: \_\_\_\_\_ Brenda Sprigman \_\_\_\_\_  
 Signature: \_\_\_\_\_ *Brenda Sprigman* \_\_\_\_\_  
 Certificate #: \_\_\_\_\_ N/A \_\_\_\_\_  
 Date: \_\_\_\_\_ 4/26/13 \_\_\_\_\_

21-6001348

Fed I.D. #

West Deptford Township

Municipality

Gloucester

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2012

	(1)	(2)	(3)
	State and Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
Total	\$ 63,972	\$436,421	\$

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

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

  X   Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

**Note:** All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 27, 2004) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after December 31, 2004. 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.

*Brenda J. Angerman*  
Signature of Chief Financial Officer

4-29-2013  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

If there is a utility operated by the municipality or if "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 Township of West Deptford, County of Gloucester 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: NOT APPLICABLE

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

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

**NOTE:**

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

---

---

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A.54:4-35, was in the amount of \$ 2,358,659,145

  
\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

West Deptford Township  
MUNICIPALITY

Gloucester  
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 - Treasurer	8,043,555	
Change Funds	1,600	
Subtotal Cash	8,045,155	
Deferred Charge - Overexpenditure of Current Year Appropriations	127,762	
Due State of New Jersey - Senior Citizen & Veterans Deductions	36,538	
Taxes Receivable:		
Current Taxes Receivable	1,244,585	
Prior Year Taxes Receivable	49,814	
Subtotal Taxes Receivable	1,294,399	
Tax Title Liens Receivable	1,435,374	
Property Acquired for Taxes - Assessed Valuation	764,800	
Revenue Accounts Receivable	22,556	
Due from Trust Other	207,485	
Due from Payroll Fund	33,629	
Due from Animal Control Trust Fund	2,588	
Subtotal Receivables with Full Reserves	3,760,831	
Total	11,970,286	

(Do not crowd - add additional sheets)









**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2012

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>ANIMAL CONTROL FUND</b>		
Cash	8,756	
Due Current Fund		2,588
Due Township Clerk		
Due State of New Jersey		9
Reserve for Dog Trust Expenditures		6,159
Total	8,756	8,756
<b>OPEN SPACE TRUST FUND</b>		
Cash	1,088,740	
Due Current Fund	2,165	
Reserve for Open Space		1,090,905
<b>STREET OPENING TRUST FUND</b>		
Cash	100,524	
Due Current Fund		
Reserve for Street Openings		100,524
<b>TAX SALE TRUST FUND</b>		
Cash	314,148	
Due to Current Fund		2,250
Reserve for Tax Sale Premiums		268,600
Reserve for Tax Sale Redemption		43,298
Page Total Trust Other Funds	1,505,577	1,505,577

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS (continued):**  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2012

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>RIVERWINDS TAX DEFEASANCE TRUST FUND</b>		
Cash	123,688	
Due Current Fund		
Reserve for Riverwinds Tax Defeasance		123,688
<b>POAA FEES TRUST FUND</b>		
Cash	1,544	
Due from Current Fund		
Reserve for POAA Fees		1,544
<b>UNEMPLOYMENT TRUST</b>		
Cash	195,140	
Due Current Fund		
Reserve for Unemployment Compensation		195,140
<b>OFF DUTY POLICE TRUST</b>		
Cash	10,627	
Due Current Fund		
Reserve for Off Duty Police		10,627
<b>AFFORDABLE HOUSING TRUST</b>		
Cash	52,354	
Due from Current Fund		
Reserve for Affordable Housing		52,354
<b>DRAINAGE BASIN TRUST FUND</b>		
Cash	77,329	
Due Current Fund		
Reserve for Drainage Basin Fees		77,329
Page Total Trust Other Funds	460,682	460,682

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS (continued):**  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2012

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>ESCROW TRUST FUND</b>		
Cash	680,186	
Due Current Fund		179,223
Reserve for Escrow Fees		500,963
<b>K-9 DONATION TRUST FUND</b>		
Cash	4,479	
Due Current Fund		2,893
Reserve for K-9 Donation		1,586
<b>LAW ENFORCEMENT TRUST FUND</b>		
Cash	52,511	
Due Current Fund		
Reserve for Law Enforcement		52,511
<b>PUBLIC DEFENDER TRUST FUND</b>		
Cash	4,379	
Due Current Fund		
Reserve for Law Enforcement		4,379
<b>EMPLOYEE HEALTH CLAIMS TRUST FUND</b>		
Cash	23,119	
Due Current Fund		23,119
Reserve for Employee Health Claims		
<b>MAYOR'S HOLIDAY FOOD DRIVE TRUST FUND</b>		
Cash	1,879	
Reserve for Mayor's Holiday Fund		1,879
Page Total Trust Other Funds	766,553	766,553
Total Trust Other Funds	2,732,812	2,732,812

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

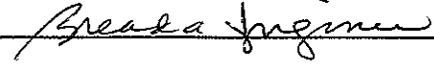
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011:	(1)	<u>16,785</u>	
	(2)	<u>4,196</u>	25%
Municipal Public Defender Trust Cash Balance December 31, 2012:	(3)	<u>6,258</u>	

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

Amount in excess of the amount expended:  $3 - (1 + 2) =$  Zero

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

Chief Financial Officer: Brenda Sprigman  
Signature:   
Certificate #: N/A  
Date: 4/26/13



**NOT APPLICABLE**  
**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO**  
**LIABILITIES AND SURPLUS**

TITLE OF LIABILITY TO WHICH CASH AND INVESTMENTS ARE PLEDGED	AUDIT BALANCE DECEMBER 31, 2011	RECEIPTS			OTHER TRANSFERS	DISBURSEMENTS	BALANCE DECEMBER 31, 2012
		ASSESSMENTS & LIENS	CURRENT BUDGET				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assesmet Bond Anticipation Note Issues:							
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"							
<b>Page Subtotals</b>							

\* Show as red figure









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

GRANT	BALANCE JANUARY 1, 2012	2012 BUDGET REVENUE REALIZED	RECEIVED	CANCELLED	TRANSFERRED FROM UNAPPROPRIATED	BALANCE DECEMBER 31, 2012
<b>Federal Grants:</b>						
West Deptford Riverwinds Bike Trail	182,518					182,518
Over the Limit, Under Arrest	175					175
Bullet Proof Vest	11,227		3,496			7,731
Buckle Up	4,000					4,000
CDBG	118,000		105,406			12,594
<b>State Grants:</b>						
Clean Communities	3,431		3,431			
Clean Communities - 2012		35,145	31,034			4,111
Municipal Alliance on Drug & Alcohol Abuse	33,924		18,002			15,922
Municipal Alliance on Drug & Alcohol Abuse - 2012		17,920				17,920
Roadway Repair - 2012		175,000				175,000
Safe & Secure	90,000		30,000			60,000
Safe & Secure - 2012		56,410				56,410
New Jersey Transportation Trust	37,500					37,500
DOT Grant Lewis - Garrett Road	87,931					87,931
Road Repair State Aid	277,142					277,142
Buffer Zone Protection Program	15,278		15,042			236
Municipal Stormwater	12,029					12,029
Individuals with Handicapped Recreation Grant	6,604					6,604
<b>Page Totals</b>	<b>879,759</b>	<b>284,475</b>	<b>206,411</b>			<b>957,823</b>

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

Grant	Balance January 1, 2012	Transferred From 2012 Budget Appropriations		Township Matching Share	Encumbrances Reclassified	Expended	Canceled	Balance December 31, 2012
		Budget	Appropriation By 40A.4-87					
<b>Federal Grants:</b>								
West Deptford Riverwinds Bike Trail	447,176							447,176
CDBG	95,739					63,972		31,767
Bullet Proof Vest	6,340							6,340
<b>State Grants:</b>								
Body Armor	14,844							14,844
Buckle Up	2,000							2,000
Over the Limit, Under Arrest	175							175
Click it or Ticket	4,800							4,800
Clean Communities	51,804							51,804
Clean Communities - 2012		35,145				1,088		34,057
Municipal Alliance on Drug & Alcohol Abuse	22,750					19,642		3,108
Municipal Alliance on Drug & Alcohol Abuse - 2012		17,920		4,480		2,093		20,307
Recycling Tonnage	85,914					31,960		53,954
Safe & Secure	22,024							22,024
Safe & Secure - 2012		56,410						56,410
Alcohol Education & Rehabilitation	6,543					3,640		2,903
New Jersey Transportation Trust - Lewis/Garrett Road	65,885							65,885
Individuals with Handicapped Recreation Grant	41,349							41,349
New Jersey Transportation Trust - Penn, NJ, Laurel Ave	200,000					200,000		
<b>Page Total</b>	<b>1,067,343</b>	<b>109,475</b>		<b>4,480</b>		<b>322,395</b>		<b>858,903</b>

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

GRANT	Balance January 1, 2012	Transferred From 2012 Budget Appropriations		Township Matching Share	Encumbrances Reclassified	Expended	Canceled/Adj	Balance December 31, 2012
		Budget	Appropriation By 40A.4-87					
Roadway Repair - 2012		175,000						175,000
Drunk Driving Enforcement Fund	12,753					7,299		5,454
Clean Shores	11,916							11,916
Emergency Management Grant	5,000							5,000
Riverwinds Generator	187,045					170,699		16,346
Municipal Stormwater	12,029							12,029
Buffer Zone Protection	236				3,911	3,911		236
Totals	1,296,322	284,475		4,480	3,911	504,304		1,084,884

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

Grant	Balance January 1, 2012	Transferred From 2012 Budget Appropriations		Transferred to 2012 Grants Appropriated	Received	Balance December 31, 2012
		Budget	Appropriation By 40A.4-87			
<b>Federal Grants:</b>						
Cops Grant	2,860					2,860
<b>State Grants:</b>						
Municipal Court Alcohol Education	1,510				378	1,888
Recycling Tonnage Grant	49,479				59,261	108,740
Body Armor Grant	3,908				4,003	7,911
Drunk Driving Enforcement	3,300				5,260	8,560
Cops in Shops					1,100	1,100
<b>Totals</b>	<b>61,057</b>				<b>70,002</b>	<b>131,059</b>

**\*LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
Balance January 1, 2012		xxxxxx	xxxxxx
School Tax Payable #	85001-00	xxxxxx	275,488
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012)	85002-00	xxxxxx	12,630,951
Levy School Year July 1, 2012 - June 30, 2013		xxxxxx	29,075,985
Levy Calendar Year 2012		xxxxxx	
Paid		28,934,543	xxxxxx
Balance December 31, 2012		xxxxxx	xxxxxx
School Tax Payable #	85003-00	416,930	xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013)	85004-00	12,630,951	xxxxxx
		41,982,424	41,982,424

\*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.  
#Must include unpaid requisitions.

**NOT APPLICABLE  
MUNICIPAL OPEN SPACE TAX**

		DEBIT	CREDIT
Balance January 1, 2012	85045-00	xxxxxx	
2012 Levy	81105-00	xxxxxx	
Added Taxes			
Interest Earned		xxxxxx	
Miscellaneous Revenues		xxxxxx	
Expenditures			xxxxxx
Balance December 31, 2012	85046-00		

#Must include unpaid requisitions.

**NOT APPLICABLE  
REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District Involved)

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

**NOT APPLICABLE  
REGIONAL HIGH SCHOOL TAX**

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

## COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2012		xxxxxx	xxxxxx
County Taxes	80003-01	xxxxxx	2,858
Due County for Added and Omitted Taxes	80003-02	xxxxxx	31,339
2012 Levy:		xxxxxx	xxxxxx
General County	80003-03	xxxxxx	12,988,339
County Library	80003-04	xxxxxx	
County Health		xxxxxx	
County Open Space Preservation		xxxxxx	1,022,249
Due County for Added and Omitted Taxes	80003-05	xxxxxx	89,576
Paid		14,041,927	xxxxxx
Balance December 31, 2012:		xxxxxx	xxxxxx
County Taxes		2,858	xxxxxx
Due County for Added & Omitted Taxes		89,576	xxxxxx
		14,134,361	14,134,361

## SPECIAL DISTRICT TAXES NOT APPLICABLE

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

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

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

		DEBIT	CREDIT
Balance January 1, 2012	80004-01	xxxxxx	
State Library Aid Received in 2012	80004-02	xxxxxx	xxxxxx
Expended	80004-09		xxxxxx
Balance December 31, 2012	80004-10		

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

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

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

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

**RESERVE FOR LIBRARY SERVICE WITH FEDERAL AID**

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

## STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,102,337	2,102,337	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxx	xxxxxx	xxxxxx
Adopted Budget	9,159,411	9,674,961	515,550
Added by N.J.S.40A:4-87: (List on 17a)			
Total Miscellaneous Revenue Anticipated 80103-	9,159,411	9,674,961	515,550
Receipts From Delinquent Taxes 80104-	931,004	1,071,411	140,407
Amount to be Raised by Taxation:	xxxxxx	xxxxxx	xxxxxx
(a) Local Tax for Municipal Purposes 80105-	20,020,086	xxxxxx	xxxxxx
(c) Local Tax for Library 80106-	900,459	xxxxxx	xxxxxx
Total Amount to be Raised by Taxation 80107-	20,920,545	21,054,404	133,859
	33,113,297	33,903,113	789,816

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxx	62,781,685
Amount to be Raised by Taxation	xxxxxx	xxxxxx
Local District School Tax 80109-00	29,075,985	xxxxxx
Regional School Tax 80119-00		xxxxxx
Regional High School Tax 80110-00		xxxxxx
County Taxes 80111-00	14,010,588	xxxxxx
Due County for Added and Omitted Taxes 80112-00	89,576	xxxxxx
Special District Taxes 80113-00		xxxxxx
Municipal Open Space Tax 80120-00		xxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxx	1,448,868
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	21,054,404	xxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxx	
	64,230,553	64,230,553

\*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 "Nonbudget Revenue" only.



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012**

2012 Budget as Adopted	80012-01	33,113,297
2012 Budget - Added by N.J.S.40A:4-87	80012-02	
Appropriated for 2012 (Budget Statement Item 9)	80012-03	33,113,297
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>33,113,297</b>
Add: Overexpenditures (see footnote)	80012-06	127,762
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>33,241,059</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	29,443,222
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,448,868
Reserved	80012-10	2,290,950
<b>Total Expenditures</b>	<b>80012-11</b>	<b>33,183,040</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>58,019</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELLED:**

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

**NOT APPLICABLE  
SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT  
SCHOOL PURPOSES  
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

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

## RESULTS OF 2012 OPERATION

### CURRENT FUND

		DEBIT	CREDIT
Excess of Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxx	515,550
Delinquent Tax Collections	80013-02	xxxxxx	140,407
		xxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxx	133,859
Unexpended Balances of 2012 Budget Appropriations	80013-04	xxxxxx	58,019
Miscellaneous Revenue Not Anticipated	81113-	xxxxxx	648,260
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxx	
Sale of Municipal Assets		xxxxxx	
Unexpended Balances of 2011 Appropriation Reserves	80013-05	xxxxxx	1,172,295
Prior Years Interfunds Returned in 2012	80013-06	xxxxxx	155,287
Prior Years Accounts Payable Cancelled		xxxxxx	
Federal & State Grants Appropriated Cancelled			
Tax Overpayments Cancelled			66,345
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxx	xxxxxx
Balance January 1, 2012	80013-07	12,630,951	xxxxxx
Balance December 31, 2012	80013-08	xxxxxx	12,630,951
Deficit in Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxx
Delinquent Tax Collections	80013-10		xxxxxx
			xxxxxx
Required Collection of Current Taxes	80013-11		xxxxxx
Interfund Advances Originating in 2012	80013-12	164,115	xxxxxx
Adjustment for State and Federal Grants			xxxxxx
Prior Year Senior Citizens' and Veterans' Disallowed			xxxxxx
Federal & State Grants Receivable Cancelled			
Prior Year Refunds		43,666	
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,682,241	xxxxxx
		15,520,973	15,520,973

**NOTE TO READER:**

Deferred School Taxes still to be adjusted in near future for the 12/31/2012 year end. This will eliminate the deficit.



**SURPLUS - CURRENT FUND - YEAR 2012**

		DEBIT	CREDIT
1. Balance January 1, 2012	80014-01	xxxxxx	3,752,475
2.		xxxxxx	
3. Excess Resulting From 2012 Operations	80014-02	xxxxxx	2,682,241
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	2,102,337	xxxxxx
5. Amount Appropriated in 2012 Budget - With Prior Written Consent of Director of Local Government Services	80014-04		xxxxxx
6.			xxxxxx
7. Balance December 31, 2012	80014-05	4,332,379	xxxxxx
		6,434,716	6,434,716

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

Cash	80014-06	8,043,555
Investments	80014-07	
Change Fund		1,600
Subtotal		8,045,155
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,877,076
Cash Surplus	80014-09	4,168,079
Deficit in Cash Surplus	80014-10	( )
Other Assets Pledged to Surplus: *		
(1)Due From State of N.J. Senior Citizens & Veterans Deduction	80014-16	36,538
Deferred Charges #	80014-12	127,762
Cash Deficit #	80014-13	
Due From State Burial Permits		
Total Other Assets	80014-14	164,300
	80014-15	4,332,379

\*IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

#MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2013 BUDGET.

(1)MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as Per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	<u>64,044,707</u>
	82113-00	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	<u>                    </u>
3. Amount Levied for Omitted Taxes Under N.J.S.A.54:4-63.12 et. seq.	82103-00	<u>                    </u>
4. Amount Levied for Added Taxes Under N.J.S.A.54:4-63.1 et. seq.	82104-00	<u>408,584</u>
5a. Subtotal 2012 Levy		<u>64,453,291</u>
5b. Reductions due to tax appeals **		<u>                    </u>
5c. Total 2012 Tax Levy	82106-00	<u>64,453,291</u>
6. Transferred to Tax Title Liens	82107-00	<u>149,005</u>
7. Transferred to Foreclosed Property	82108-00	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	<u>278,016</u>
9. Discount Allowed	82110-00	<u>                    </u>
10. Collected in Cash: In 2011	82121-00	<u>291,423</u>
In 2012 *	82122-00	<u>62,167,137</u>
State's Share of 2012 Senior Citizen & Veteran Deductions Allowed	82123-00	<u>323,125</u>
R.E.A.P. Revenue	82124-00	<u>                    </u>
Total to Line 14	82111-00	<u>62,781,685</u>
11. Total Credits		<u>63,208,706</u>
12. Amount Outstanding December 31, 2012	83120-00	<u>1,244,585</u>
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 Divided by Item 5) is <u>97.40%</u>	82112-00	<u>                    </u>

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

14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		<u>62,781,685</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		<u>62,781,685</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 Shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collection would be \$1,049,977.50 divided by \$1,500,000 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00% nor 69.999%.

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

\* Include overpayments applied as part of 2012 collections.

\*\* Tax Appeals pursuant to R.S.54:3-21 et seq and/or R.S.54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget.

**NOT APPLICABLE**  
**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2012**

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

**(1) Utilizing Accelerated Tax Sale**

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

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

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

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

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

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25, then proceed to complete Sheet 25a to compute the current budget appropriation.

---

**(2) Utilizing Tax Levy Sale**

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

LESS: Proceeds from Tax Levy Sale (excluding premium) \_\_\_\_\_

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

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

Percentage of Collection Excluding 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	xxxxxx	xxxxxx
Due From State of New Jersey	18,645	xxxxxx
Due to State of New Jersey	xxxxxx	
2. Senior Citizens Deductions Per Tax Billings	79,500	xxxxxx
3. Veterans Deductions Per Tax Billings	224,250	xxxxxx
4. Senior Citizens Deductions Allowed By Tax Collector	19,375	xxxxxx
5.		
6.		
7. Senior Citizens Deductions Disallowed By Tax Collector	xxxxxx	
8. Senior Citizens Deductions Disallowed By Tax Collector 2011 Taxes	xxxxxx	6,564
9. Received in Cash From State	xxxxxx	298,668
10.		
11.		
12. Balance December 31, 2012:	xxxxxx	xxxxxx
Due From State of New Jersey	xxxxxx	36,538
Due To State of New Jersey		xxxxxx
	341,770	341,770

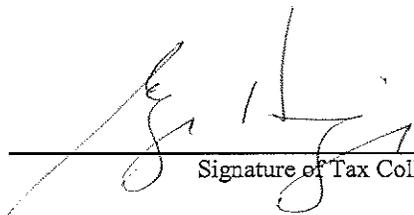
**Calculation of Amount to be included on Sheet 22, Item 10-2012 Senior Citizen and Veterans Deductions Allowed:**

Line 2	<u>79,500</u>
Line 3	<u>224,250</u>
Line 4 and 6	<u>19,375</u>
Subtotal	<u>323,125</u>
Less: Line 7	<u>          </u>
To Item 10, Sheet 22	<u><u>323,125</u></u>

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

	DEBIT	CREDIT
Balance January 1, 2012	xxxxxx	
Taxes Pending Appeals	xxxxxx	xxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxx	xxxxxx
Contested Amount of 2012 Taxes Collected Which are Pending State Appeal (Item 14, Sheet 22)	xxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxx	
Prior Year Tax Appeals Pending		
Cash Paid to Appellants (Including 5% Interest From Date of Payment) Closed to Results of Operations (Portion of Appeal Won by Municipality, Including Interest)		xxxxxx
		xxxxxx
Balance December 31, 2012		xxxxxx
Taxes Pending Appeals *	xxxxxx	xxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxx	xxxxxx

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

  
 \_\_\_\_\_  
 Signature of Tax Collector

T-0623  
 License #

1-29-13  
 Date

**NOT APPLICABLE**  
**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**Calculation To Utilize Proceeds In Current budget As Deduction  
To Reserve For Uncollected Taxes Appropriations**

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

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

**B. Reserve for Uncollected Taxes Exclusion:**  
Outstanding Balance of Delinquent Taxes \_\_\_\_\_  
(Sheet 26, Item 14A) x % of collection (Item 16)

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

**D. Reserve for Uncollected Taxes Exclusion Amount** \_\_\_\_\_  
[(BxC)+B]

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

**2013 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  | \$ <u>_____</u> |
| 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			2,482,542	xxxxxx
A. Taxes	83102-00	1,218,701	xxxxxx	xxxxxx
B. Tax Title Liens	83103-00	1,263,841	xxxxxx	xxxxxx
2. Canceled:			xxxxxx	xxxxxx
A. Taxes		83105-00	xxxxxx	99,735
B. Tax Title Liens		83106-00	xxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxx	
A. Taxes		83108-00	xxxxxx	
B. Tax Title Liens		83109-00	xxxxxx	
4. Added Taxes				xxxxxx
5. Added Tax Title Liens				xxxxxx
6. Adjustment Between Taxes (Other Than Current Year) & Tax Title Liens:			xxxxxx	xxxxxx
A. Taxes - Transfers To Tax Title Liens	(1)	83104-00	xxxxxx	22,891
B. Tax Title Liens - Transfers From Taxes	(1)	83107-00	22,891	xxxxxx
7. Balance Before Cash Payments			xxxxxx	2,382,807
8. Totals			2,505,433	2,505,433
9. Balance Brought Down			2,382,807	xxxxxx
10. Collected:			xxxxxx	1,071,411
A. Taxes	808,645	83116-00	1,046,261	xxxxxx
B. Tax Title Liens		83117-00	25,150	xxxxxx
11. Interest and Costs - 2012 Tax Sale			83118-00	24,787
12. 2012 Taxes Transferred to Liens			83119-00	149,005
13. 2012 Taxes			83123-00	1,244,585
14. Balance December 31, 2012:			xxxxxx	2,729,773
A. Taxes		83121-00	1,294,399	xxxxxx
B. Tax Title Liens		83122-00	1,435,374	xxxxxx
15. Totals			3,801,184	3,801,184

16. Percentage of Cash Collection to Adjusted Amount Outstanding (Item No. 10 Divided by Item No.9) is 44.96%

17. Item No. 14 Multiplied by Percentage Shown Above is 1,227,422  
and represents the maximum amount that may be anticipated in 2013. 83125-00

(SEE NOTE A ON SHEET 22 -CURRENT TAXES)

(1) These Amounts Will Always be the Same.

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

		DEBIT	CREDIT
.1 Balance January 1, 2012	84101-00	764,800	xxxxxx
2. Foreclosed or Deeded In 2012		xxxxxx	xxxxxx
3. Tax Title Liens	84103-00		xxxxxx
4. Taxes Receivable	84104-00		xxxxxx
5A.	84102-00		xxxxxx
5B.	84105-00	xxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxx	
8. Sales		xxxxxx	xxxxxx
9. Cash *	84109-00	xxxxxx	
10. Contract	84110-00	xxxxxx	
11. Mortgage	84111-00	xxxxxx	
12. Loss on Sales	84112-00	xxxxxx	
13. Gain on Sales	84113-00		xxxxxx
14. Balance December 31, 2012	84114-00	xxxxxx	764,800
		764,800	764,800

**NOT APPLICABLE  
CONTRACT SALES**

		DEBIT	CREDIT
15. Balance January 1, 2012	84115-00		xxxxxx
16. 2012 Sales From Foreclosed Property	84116-00		xxxxxx
17. Collected *	84117-00	xxxxxx	
18.	84118-00	xxxxxx	
19. Balance December 31, 2012	84119-00	xxxxxx	

**NOT APPLICABLE  
MORTGAGE SALES**

		DEBIT	CREDIT
20. Balance January 1, 2012	84120-00		xxxxxx
21. 2012 Sales From Foreclosed Property	84121-00		xxxxxx
22. Collected *	84122-00	xxxxxx	
23.	84123-00	xxxxxx	
24. Balance December 31, 2012	84124-00	xxxxxx	

Analysis of Sale of Property:     \$ \_\_\_\_\_  
 \* Total Cash Collected In 2012     (84125-00)

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

To Result of Operation (Sheet 19)     \_\_\_\_\_

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2011 Per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting From 2012</u>	<u>Balance as of Dec. 31, 2012</u>
1. Emergency Authorization - Municipal *				
2. Emergency Authorizations - Schools				
3. Overexpenditure of Appropriations			127,762	127,762
4. Expenditure Without Appropriation				
5. Deficit in Operations				
6. Grant Fund - Expenditure without Appropriation		2,860		2,860
7. General Capital - Overexpenditure of Improvement Authorization	2,954			2,954
8.				
9.				
10.				

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

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

<u>DATE</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
1.		
2.		
3.		
4.		
5.		

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND  
NOT SATISFIED**

<u>In Favor Of</u>	<u>On Account Of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated For In Budget of Year 2013</u>
1.				
2.				
3.				
4.				





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

		DEBIT	CREDIT	2013 DEBT SERVICE
Outstanding January 1, 2012	80033-01	xxxxxx	98,188,182	
Issued	80033-02	xxxxxx	42,408,673	
Paid	80033-03	4,664,913	xxxxxx	
Bonds Defeased		11,022,011		
Outstanding December 31, 2012	80033-04	124,909,931	xxxxxx	
		140,596,855	140,596,855	
2013 Bond Maturities - General Capital Bonds			80033-05	10,980,125
2013 Interest on Bonds *		80033-06	4,472,187	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2012	80033-07	xxxxxx		
Issued	80033-08	xxxxxx		
Paid	80033-09		xxxxxx	
Outstanding December 31, 2012	80033-10		xxxxxx	
2013 Bond Maturities - Assessment Bonds			80033-11	
2013 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	4,472,187

**LIST OF BONDS ISSUED DURING 2012**

PURPOSE	2013 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
General Obligation Refunding Bonds, Series 2012	5,905,000	30,930,000	8/21/12	1.5% to 5.0%
General Obligation Refunding Bonds, Series 2012 B	266,673	8,298,673	11/20/12	2.0% to 4.0%
General Obligation Refunding Bonds, Series 2012 C	445,000	3,180,000	11/20/12	.924% to 3.0%
TOTAL	6,616,673	42,408,673		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS**  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ **LOAN**

		DEBT	CREDIT	2013 DEBT SERVICE
Outstanding January 1, 2012	80033-01	xxxxxx		
Issued	80033-02		xxxxxx	
Paid	80033-03			
Outstanding December 31, 2012	80033-04		xxxxxx	
2013 Loan Maturities			80033-05	
2013 Interest on Loans			80033-06	
Total 2013 Debt Service for	Loan		80033-13	
<b>GREEN ACRES LOAN</b>				
Outstanding January 1, 2012	80033-07	xxxxxx		
Issued	80033-08	xxxxxx		
Paid	80033-09		xxxxxx	
Outstanding December 31, 2012	80033-10		xxxxxx	
2013 Loan Maturities			80033-11	
2013 Interest on Loans			80033-12	
Total 2013 Debt Service for Green Acres Loan			80033-13	

**LIST OF LOANS ISSUED DURING 2012**

PURPOSE	2013 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
<b>None Issued</b>				
<b>TOTAL</b>				

80033-14                      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		DEBT	CREDIT	2013 DEBT SERVICE
Outstanding January 1, 2012	80034-01	xxxxxx		
Paid	80034-02		xxxxxx	
Outstanding December 31, 2012	80034-03		xxxxxx	
2013 Bond Maturities - Term Bonds		80034-04		
2013 Interest on Bonds *		80034-05		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2012	80034-06	xxxxxx		
Issued	80034-07	xxxxxx		
Paid	80034-08		xxxxxx	
Outstanding December 31, 2012	80034-09		xxxxxx	
2013 Interest on Bonds *		80034-10		
2013 Bond Maturities - Serial Bonds			80034-11	
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12	

**LIST OF BONDS ISSUED DURING 2012**

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

**2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

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





NOT APPLICABLE

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

	PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING DECEMBER 31, 2012	2013 BUDGET REQUIREMENT	
			FOR PRINCIPAL	FOR INTEREST/FEEs
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
<b>TOTAL</b>				

80051-01

80051-02

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance January 1, 2012		2012 Authorizations	Encumbrances	Expended	Authorizations Cancelled	Balance December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
	2006-14 - Construction, Repair & Installation of Various Capital Improvements	5,297						
2009-13 Acquisition, Construction, Repair & Installation of Various Capital Improvements	169,236	147,250			32,987		136,249	147,250
2010-8 - Bond Ordinance - Costs of Issuance		75,047						75,047
2011-06 Various Capital Improvements Reappropriated	369,471			175,741	123,884		69,846	
2011-10 Acquisition of a Bus	92,000				90,990		1,010	
2012-07 - Tax Appeal Refunding Issue			33,000,000		31,529,645			1,470,355
2012-11 Purchase of New and Replacement Equipment			438,000	10,861	8,870		418,269	
2012-14 - Cost of Issuance 2012B and C			107,861		83,030	24,831		
<b>PAGE TOTAL</b>	<b>636,004</b>	<b>222,297</b>	<b>33,545,861</b>	<b>186,602</b>	<b>31,869,406</b>	<b>24,831</b>	<b>630,671</b>	<b>1,692,652</b>

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

		DEBIT	CREDIT
Balance January 1, 2012	80030-01	xxxxxx	36,320
Received from 2012 Budget Appropriation *	80030-02	xxxxxx	
Received from 2012 Emergency Appropriation *	80030-03	xxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxx
			xxxxxx
Balance December 31, 2012	80030-05	36,320	xxxxxx
		36,320	36,320

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

### 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
2012-07 - Tax Appeal Refunding Issue	33,000,000	33,000,000		*
2012-11 Purchase of New and Replacement Equipment	438,000		438,000	**
2012-14 - Cost of Issuance 2012B and C	107,861		107,861	***
* - Downpayment waived - Tax Appeal Refunding				
** - All from Capital Surplus				
*** - From Excess Net Bond Premium				
<b>TOTAL</b>	<b>33,545,861</b>	<b>33,000,000</b>	<b>545,861</b>	

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

Reappropriated Ordinances  
Grants/Insurance Proceeds

Total downpayments

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2012**

		DEBIT	CREDIT
Balance January 1, 2012	80029-01	xxxxxx	470,633
Premium on Sale of Notes and Bonds		xxxxxx	11,971
Funded Improvement Authorizations Canceled		xxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02	438,000	xxxxxx
Appropriated to 2012 Budget Revenue	80029-03		xxxxxx
Balance December 31, 2012	80029-04	44,604	xxxxxx
		482,604	482,604

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2012 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2012 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 CHAPTER 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2012 was	<u>64,453,291</u>
2. Amount of Item 1 Collected in 2012 (*)	<u>62,781,685</u>
3. Seventy (70) percent of Item 1	<u>45,117,304</u>

(\*) 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

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

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

NO

D.

1. Cash Deficit 2011				
2. 4% of 2011 Tax Levy for all purposes:	Levy --	<u>                    </u>	=	<u>                    </u>
3. Cash Deficit 2012				<u>                    </u>
4. 4% of 2012 Tax Levy for all purposes:	Levy --	<u>                    </u>	=	<u>                    </u>

E.

<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	<u>                    </u>		
2. County Taxes		92,434	92,434
3. Amounts Due Special Districts:	<u>                    </u>		
4. Amounts Due Local School District For Tax		13,047,881	13,047,881

\* - Includes Deferred Local School Taxes of \$12,630,951

**SHEETS 41 TO 54, NOT APPLICABLE**



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

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

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

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>Capital Fund:</b>		
Bonds & Notes Authorized but not Issued		
Estimated Proceeds of Bonds & Notes Authorized		
Cash	178,904	
Fixed Capital - Completed	58,263,127	
BANs Payable		617,000
NJ Waste Water Loan Payable		9,847,538
Reserve for Accrued Interest		
Serial Bonds Payable		14,597,069
Reserve for Down Payments on Improvements		96,250
Capital Improvement Fund		42,723
Reserve for Amortization		33,201,520
Fund Balance		39,931
<b>TOTAL</b>	<b>58,442,031</b>	<b>58,442,031</b>

(Do not crowd - add additional sheets)



**NOT APPLICABLE**  
**ANALYSIS OF WATER-SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS**  
**PLEDGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2011	RECEIPTS				Disbursements	Balance December 31, 2012
		Assessments and Liens	Current Budget	Other			
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	
Totals							

\* Show as red figure

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

SOURCE	Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated - 01	539,234	539,234	
Operating Surplus Anticipated with Consent of Director of Local Government Services - 02			
Water & Sewer Rents	11,215,806	11,763,756	547,950
Miscellaneous	137,000	100,732	(36,268)
Added by N.J.S.40A:4-87:(List)			
Subtotal	11,892,040	12,403,722	511,682
Deficit (General Budget) ** - 06			
- 07	11,892,040	12,403,722	511,682

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	
Adopted Budget	11,892,040
Added by N.J.S.40A:4-87	
Emergency	
Total Appropriations	11,892,040
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	11,892,040
Deduct Expenditures:	
Paid or Charged	10,823,467
Reserved	615,164
Surplus (General Budget) **	
Total Expenditures	11,438,631
Unexpended Balance Canceled (See Footnote)	453,409

**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".

(Do not crowd - add additional sheets)

# STATEMENT OF 2012 OPERATION

## WATER-SEWER UTILITY

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

Section 2 should be filled out in every case.

**SECTION 1:**

Revenue Realized:		
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Cancelled*		
Current Year Appropriations Cancelled		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)":		
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriations 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-Sewer Utility for 2011:

2011 Appropriation Reserves Canceled in 2012	42,655	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		42,655

## RESULTS OF 2012 OPERATIONS - WATER-SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues		511,682
Unexpended Balances of Appropriations		453,409
Miscellaneous Revenue not Anticipated		
Unexpended Balances of 2011 Appropriation Reserves *		42,655
Encumbrances Cancelled		
Deficit in Anticipated Revenue		
Creation of Interfund		
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	1,007,746	
* See restriction in amount on Sheet 59, SECTION 2	1,007,746	1,007,746

### OPERATING SURPLUS - WATER-SEWER UTILITY

	Debit	Credit
Balance January 1, 2012		1,298,747
Excess in Results of 2012 Operations		1,007,746
Amount Appropriated in 2012 Budget - Cash	539,234	
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		
Balance December 31, 2012	1,767,259	
	2,306,493	2,306,493

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

Cash		2,656,377
Investments		
Interfund Accounts Receivable		
Subtotal		2,656,377
Deduct Cash Liabilities Marked with "C" on Trial Balance		894,301
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,762,076
Other Assets Pledged to Operating Surplus *D.E.P. Wastewater Facilities Grant Receivable		
Deferred Charges #	5,183	
Operating Deficit #		
Total Other Assets		
		1,767,259

# MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2013 BUDGET

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

**SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2011		<u>\$1,673,784</u>
Increased by:		
Water-Sewer Rents Levied	<u>\$11,721,151</u>	
Overpayments Created	<u>19,689</u>	
		<u>13,414,624</u>
Decreased by:		
Collections	<u>11,764,138</u>	
Overpayments Applied	<u>19,307</u>	
Transfer to Water Liens	<u>                    </u>	
Other - Cancellations	<u>62,858</u>	
		<u>11,846,303</u>
Balance December 31, 2012		<u><u>\$1,568,321</u></u>

NOT APPLICABLE

**SCHEDULE OF WATER-SEWER UTILITY LIENS**

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

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

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

Caused By	Amount December 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting From 2012	Balance as at December 31, 2012
1. Emergency Authorization - *	<b>NOT APPLICABLE</b>			
2. Operating Deficit				
3. Expenditure without Appropriation	5,183			5,183
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**

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.					
2.					
3.					
4.					

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

	DEBIT	CREDIT	2013 DEBT SERVICE
Outstanding January 1, 2012	NOT APPLICABLE		
Issued			
Paid			
Outstanding December 31, 2012			
2013 Bond Maturities - Assessment Bonds			
2013 Interest on Bonds *			
<b>WATER-SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2012	xxxxxxxxxxx	15,848,818	
Issued	xxxxxxxxxxx	5,986,327	
Paid	1,480,087	xxxxxxxxxxx	
Defeased Bonds	5,757,989		
Outstanding December 31, 2012	14,597,069	xxxxxxxxxxx	
	21,835,145	21,835,145	
2013 Bond Maturities - Capital Bonds			1,759,875
2013 Interest on Bonds *			457,150

**INTEREST ON BONDS - WATER-SEWER UTILITY BUDGET**

2013 Interest on Bonds (*Items)	457,150	
Less: Interest Accrued to December 31, 2012 (Trial Balance)	146,331	
Subtotal	310,819	
Add: Interest to be Accrued as of December 31, 2013	144,693	
Required Appropriation 2013		455,512

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
2012B Refunding Bonds	193,327	5,986,327	9/1/12	2.0%-4.0%
	193,327	5,986,327		



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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
2006-18 Improvements to Sanitary Sewer Utility	617,074	6/22/11	617,000	4/23/13	1.500%		9,255	4/23/13
Page Total	617,074		617,000				9,255	

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

Interest on Notes - Water Utility Budget	9,255
Interest on Notes - Water Utility Budg	9,255
2012 Interest on Notes	6,170
Less: Interest Accrued to 12/31/12 (Trial Balance)	3,085
Subtotal	6,170
Add: Interest to be Accrued as of 12/31/13	9,255
Required Appropriation - 2013	9,255

(DO NOT CROWD -ADD ADDITIONAL SHEETS)





**NOT APPLICABLE**  
**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

	PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING 31-Dec-12	2013 BUDGET REQUIREMENT	
			FOR PRINCIPAL	FOR INTEREST/FEES
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
<b>TOTAL</b>				

80051-01      80051-02  
**(DO NOT CROWD - ADD ADDITIONAL SHEETS)**



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

	DEBT	CREDIT
Balance January 1, 2012		42,723
Received from 2012 Budget Appropriation *	xxxxxx	
	xxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	xxxxxx	
Canceled Encumbrances Payable		
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxx	xxxxxx
		xxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxx
		xxxxxx
Balance December 31, 2012	42,723	xxxxxx
	42,723	42,723

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

	DEBT	CREDIT
Balance January 1, 2012		96,250
Received from 2012 Budget Appropriation *	xxxxxx	
Received from 2012 Emergency Appropriation *	xxxxxx	
	xxxxxx	
Appropriated to Finance Improvement Authorizations		
	xxxxxx	xxxxxx
Balance December 31, 2012	96,250	xxxxxx
	96,250	96,250

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

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

**UTILITIES ONLY**

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

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

**YEAR 2012**

	DEBT	CREDIT
Balance January 1, 2012	xxxxxx	37,526
Proceeds from Sale of Notes	xxxxxx	
Funded Improvement Authorizations Canceled	xxxxxx	
Premium on Sale of Notes		
Transfer from Reserve for Debt Service		2,405
Appropriated to Finance Improvement Authorizations		xxxxxx
Appropriated to 2012 Budget Revenue		xxxxxx
Balance December 31, 2012	39,931	xxxxxx
	39,931	39,931