

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012  
(UNAUDITED)

POPULATION LAST CENSUS      7,667  
NET VALUATION TAXABLE 2012      \$748,076,000  
MUNICODE 1601

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

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

**Borough of Bloomingdale, County of Passaic**

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

Examined By:	
Date	
1	Preliminary Check
2	Examined

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

Signature \_\_\_\_\_

Title: Registered Municipal Accountant

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

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

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have 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, D. Tim Roberts, am the Chief Financial Officer, of the Borough of Bloomingdale, County of Passaic, and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of 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                101 Hamburg Turnpike, Bloomingdale N.J. 07403

Phone Number      973-838-0778

Fax Number        973-838-5115

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

# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Bloomingdale 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 December 31, 2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, 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:

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### Registered Municipal Accountant

Lerch, VincI, and Higgins, LLP

17-17 Route 208 North

Fair Lawn, New Jersey 07410

Phone (201) 791-7100

Fax (201) 791-3035

Certified by me

this \_\_\_\_\_ day of February, 2013

Sheet 1a

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

\_\_\_\_\_

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

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY

CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

Chief Financial Officer: D. Tim Roberts

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: \_\_\_\_\_

22-6001669

Fed. I.D. #

Borough of Bloomingdale  
Municipality

Passaic

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 2012

(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 52,686	

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 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

Signature of Chief Financial Officer

Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

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

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

Name: \_\_\_\_\_

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

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

**NOTE:**

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

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

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

SIGNATURE OF TAX ASSESSOR  
BLOOMINGDALE  
MUNICIPALITY  
PASSAIC  
COUNTY

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

# **POST CLOSING** **TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2012

*Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C" -- Taxes Receivable Must be Subtotaled*

Title of Account		Debit		Credit	
Cash	\$	1,923,736			
Cash - Change Fund		610			
Sub-Total		1,924,346			
Grants Receivable		590,170			
Due from State - Srs. And Veterans Deductions		3,840			
Revenue Accounts Receivable		12,461			
Tax Title Liens Receivable		156,455			
Property Acquired For Taxes		1,758,400			
Due from Animal Control Fund		5			
Due from Payroll (Other Trust) Fund		449			
Due from Small Cities Trust Fund		1			
Deferred Charges					
Special Emergency Authorizations		289,600			
Emergency Authorizations		240,000			
Appropriation Reserves				\$	476,332
Accounts Payable					16,977
Encumbrances Payable					102,801
Due to State-DCA Fees					1,320
Due to State-Marriage License					350
Due to General Capital Fund					1,015,998
Due to Other Trust Fund					24,484
Due to Municipal Library					7,266
County Taxes Payable					2
Due to Municipal Open Space Trust Fund					373
Local District School Taxes Payable					6
Prepaid Taxes					49,842
Miscellaneous Reserves:					
Codification					375
Revaluation Program					34,557
Emergency Storm Damage (Superstorm Sandy)					1,237
Appropriated Reserve for Grants					578,331
Unappropriated Reserve for Grants					11,199
Reserve for Receivable					2,321,450 "C"
Special Emergency Note Payable					1,927,771
Fund Balance					353,600
					372,906
	\$	4,975,727		\$	4,975,727

(Do not crowd - add additional sheets)

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

## POST CLOSING

**TRIAL BALANCE - CURRENT FUND (CONT'D)**

AS AT DECEMBER 31, 2012

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

[illegible]

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

Sheet 3a



ACCOUNTS #1 AND #2\*

AS AT DECEMBER 31, 2012

[illegible]

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



**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2012

[illegible]

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

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law, 1998, C. 256

Municipal Public Defender Expended Prior Year 2011:..... (1)	4,150
	X _____ 25%
(2)	1,038

Municipal Public Defender Trust Cash Balance December 31, 2012:..... (3)	\$ 9,610
--	----------

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

Amount in excess of the amount expended: 3 - (1 + 2) = .....	\$ 4,523
--	----------

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:	<u>D. Tim Roberts</u>
Signature:	_____
Certificate #:	_____
Date:	_____

Schedule of Trust Fund Reserves

		Amount Dec. 31, 2011 per Audit Report		Receipts	Disbursements	Balance as at Dec. 31, 2012
Purpose	Report					
1. Escrow Deposits		\$ 26,870	\$ 490,575	\$ 57,275	\$ 460,170	
2. Recycling Trust		19,942	35,363	41,793	13,512	
3. Recreation Trust		29,111	41,208	47,822	22,497	
4. POAA		407	234	309	332	
5. Public Defender Application Fees		4,220	5,390		9,610	
6. Outside Police Detail		3,268			3,268	
7. Fire Prevention Penalties		2,620			2,620	
8. Senior Citizen Activities		2,935	26,840	23,858	5,917	
9. Accumulated Compensated Absences		19,849		19,218	631	
10. Reserve for Snow Removal		340			340	
11. Flex Spending			2,670	1,643	1,027	
12. Affordable Housing			4		4	
13. Kinnelon Interlocal Construction			15,570	15,570	-	
14. Third Party Tax Redemption			361,782	339,248	22,534	
15. Payroll Deductions		(751)	6,769,109	6,769,013	(655)	
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26.						
27.						
28.						
Totals:		\$ 108,811	\$ 7,748,745	\$ 7,315,749	\$ 541,807	

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

[illegible]

\*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	\$ 1,204,231	xxxxxxx	
Bonds and Notes Authorized But Not Issued	xxxxxxx	\$ 1,204,231	
Cash	1,887,488		
Grants Receivable	1,058,829		
Notes Receivable	33,600		
Due from Open Space Trust Fund	103,000		
Due from Water/Sewer Operating Fund	175,700		
Due from Utility Assessment Trust Fund	100		
Due from Current Fund	1,015,998		
Deferred Charges:			
Funded	5,657,000		
Unfunded	4,689,301		
Serial Bonds Payable		5,657,000	
Bond Anticipation Notes Payable		3,695,800	
Encumbrances Payable		604,244	
Capital Improvement Fund		6,623	
Reserve for Contributions		30,000	
Reserve for Grants Receivable		444,157	
Improvement Authorizations:			
Funded		1,103,502	
Unfunded		3,070,691	
Fund Balance		8,999	
	\$ 15,825,247	\$ 15,825,247	

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	\$ 30,580	\$ 2,076,384	\$ 182,618	\$ 1,924,346
Trust - Animal Control		32,889		32,889
Trust - Other	14,092	1,022,429	40,618	995,903
Capital - General		1,917,502	30,014	1,887,488
Water/Sewer - Operating	6,296	1,111,645	380	1,117,561
Water/Sewer - Capital		50,008	6,327	43,681
Water/Sewer Utility - Assessment Trust		115,122		115,122
Small Cities Trust Fund		8,079		8,079
Total	\$ 50,968	\$ 6,334,058	\$ 259,957	\$ 6,125,069

## **REQUIRED CERTIFICATION**

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

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

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

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

Signature: \_\_\_\_\_

Title: Registered Municipal Accountant



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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<b>CURRENT</b>			
Lakeland Bank-Current Fund	\$	1,871,331	
Lakeland Bank-Claims Fund		205,053	
		2,076,384	
<b>GENERAL CAPITAL</b>			
Lakeland Bank - Capital		1,917,502	
		1,917,502	
<b>OTHER TRUST</b>			
Lakeland Bank-Trust Account		156,672	
Lakeland Bank-Escrow Account		495,675	
Lakeland Bank-Recycling Account		13,506	
Lakeland Bank-Recreation		22,236	
Lakeland Bank-Unemployment		47,996	
Lakeland Bank-Interlocal Construction Service		16,348	
Lakeland Bank-Recreation and Open Space Trust		258,235	
Lakeland Bank-Flex Spending		1,027	
Lakeland Bank-Affordable Housing		3	
Lakeland Bank-Payroll		10,731	
		1,022,429	
<b>WATER/SEWER UTILITY OPERATING</b>			
Lakeland Bank		1,111,545	
Change Fund		100	
		1,111,645	
<b>WATER/SEWER UTILITY CAPITAL</b>			
Lakeland Bank - Utility Capital		50,008	
		50,008	
<b>WATER/SEWER UTILITY ASSESSMENT</b>			
Lakeland Bank - Special Assessments		115,122	
		115,122	
<b>SMALL CITIES TRUST FUND</b>			
Lakeland Bank-Small Cities		8,079	
		8,079	
<b>Subtotal</b>		<b>\$ 6,301,169</b>	

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



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

Grant	Balance Jan.1, 2012	2012 Budget Revenue Realized	Received	Cancelled		Balance December 31, 2012
NJ Transportation Trust Fund-Paterson-Hamburg Turnpike	\$ 5,053					\$ 5,053
Clean Communities		\$ 11,278	\$ 11,278			-
Recycling Tonnage Grant		10,061	10,061			-
Body Armor Grant	1,697	3,851	3,851			1,697
Municipal Alliance	13,127	21,553	22,695			11,985
Green Acres Program-Planning Incentive Grant	410,524					410,524
Child Passenger Safety Grant	8,196					8,196
Click It Or Ticket	54	4,000	4,000			54
Safe Routes to School Grant	22,000					22,000
Drunk Driving Enforcement		2,286	2,286			
NJ DEP-Recreation Trails Program	14,800					14,800
Domestic Violence Training Program	3,752					3,752
Highlands COAH Grant	17,194					17,194
Assistance to Firefighters Grant	16,836					16,836
County of Passaic-Sloan Park Improvements	48,852					48,852
County of Passaic-Oakwood Park	28,113					28,113
Passaic County Cultural and Heritage Council-Art Classes	503					503
Passaic County Cultural and Heritage Council-Cultural Festival	611					611
Totals	\$ 591,312	\$ 53,029	\$ 54,171	\$ -	\$ -	\$ 590,170

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

Grant	Balance January 1, 2012	Transferred from 2012 Budget Appropriations		Transfer from 2011 Appropriation Reserves	Expended	Cancelled		Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Clean Communities	\$ 593	\$ 11,278			\$ 11,871			-
Drunk Driving Enforcement Fund	918		\$ 2,286		2,928			\$ 276
Recycling Tonnage Grant			10,061		5,663			4,398
Body Armor Grant	2,579		3,851		4,141			2,289
Municipal Alliance	13,872	21,553			21,553			13,872
NJ DEP Green Acres Program: Planning	410,524							410,524
Child Passenger Safety Grant	4,606							4,606
Click It or Ticket	58	4,000			4,000			58
Safe Routes to School	22,000							22,000
Over the Limit/Under Arrest	1,450							1,450
NJ DEP-Recreation Trails	19,275							19,275
Office of Emergency Management	2,406							2,406
Domestic Violence Training Program	629							629
Highlands COAH Grant	12,994							12,994
Sub- Total	\$ 491,904	\$ 36,831	\$ 16,198	\$ -	\$ 50,156	\$ -		\$ 494,777

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2012	Transferred from 2012 Budget Appropriations		Transfer from 2011 Appropriation Reserves	Expended	Cancelled		Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Municipal Stormwater Regulation	\$ 8,586							\$ 8,586
FEMA Grant	774							774
Assistance to Firefighters Grant	19,850							19,850
Bulletproof Vest Partnership	3,811							3,811
County of Passaic-Sloan Park Improvements	48,852				\$ 738			48,114
County of Passaic-Oakwood Park	3,095				2,252			843
Passaic County Cultural-Art Classes	397							397
Passaic County Cultural-Cultural Festival	986							986
Passaic County Cultural-Senior Citizen	593				400			193
Page Two Subtotal	86,944	-	-	-	3,390	-	-	83,554
Grand Total	\$ 578,848	\$ 36,831	\$ 16,198	\$ -	\$ 53,546	\$ -	\$ -	\$ 578,331

Sheet 11(a)

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

Grant	Balance January 1, 2012	Transferred To 2012 Budget Appropriations			Received			Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	\$ 6,870							\$ 6,870
Drunk Driving Enforcement Fund	2,016							2,016
Body Armor	1,863							1,863
Passaic County Cultural - Senior Citizens					\$ 450			450
Totals	\$ 10,749	\$ -	-		\$ 450			\$ 11,199

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxxx	\$ 2
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	xxxxxxxxxxxx	
Levy School Year July 1, 2012 - June 30, 2013	xxxxxxxxxxxx	14,518,957
Levy Calendar Year 2012	xxxxxxxxxxxx	
Paid	\$ 14,518,953	xxxxxxxxxxxx
Balance December 31, 2012	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	\$	6
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)		xxxxxxxxxxxx
* Not including Type I school debt service, emergency authorizations- schools, transfer to Board of Education for use of local schools.	\$14,518,959	\$14,518,959

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxx	\$ 211,260
2012 Levy	81105-00	xxxxxxxxxxxx 187,094
2012 Added Taxes		373
Interest on Investments	xxxxxxxxxxxx	311
Expenditures	\$ 243,409	xxxxxxxxxxxx
Balance December 31, 2012	85046-00	\$ 155,629
		xxxxxxxxxxxx
	\$ 399,038	\$ 399,038

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

#Must include unpaid requisitions.

# Must include unpaid requisitions.

# REGIONAL HIGH SCHOOL TAX

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



## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxx	xxxxxxxxxx
County Taxes	xxxxxxxxxx	
Due County for Added and Omitted Taxes	xxxxxxxxxx	\$ 1
2012 Levy:	xxxxxxxxxx	
General County	xxxxxxxxxx	5,115,158
County Library	xxxxxxxxxx	
County Health	xxxxxxxxxx	xxxxxxxxxx
County Open Space Preservation	xxxxxxxxxx	82,311
Due County for Added and Omitted Taxes	xxxxxxxxxx	10,371
Paid	\$ 5,207,839	xxxxxxxxxx
Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due to County for Added and Omitted Taxes	\$ 2	
	\$ 5,207,841	\$ 5,207,841

## SPECIAL DISTRICT TAXES

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

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

NOT APPLICABLE	Debit	Credit
Balance January 1, 2012	80004-01 xxxxxxxxxxxx	
State Library Aid Received in 2012	80004-02 xxxxxxxxxxxx	xxxxxxxxxxxx
Expended	80004-09	
Balance December 31, 2012	80004-10	

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

Balance January 1, 2012	80004-03 xxxxxxxxxxxx	
State Library Aid Received in 2012	80004-04 xxxxxxxxxxxx	
NOT APPLICABLE		
Expended	80004-11	xxxxxxxxxxxx
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 xxxxxxxxxxxx	
State Library Aid Received in 2012	80004-06 xxxxxxxxxxxx	xxxxxxxxxxxx
NOT APPLICABLE		
Expended	80004-13	xxxxxxxxxxxx
Balance December 31, 2012	80004-14	

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2012	80004-07 xxxxxxxxxxxx	
State Library Aid Received in 2012	80004-08 xxxxxxxxxxxx	
NOT APPLICABLE		
Expended	80004-15	xxxxxxxxxxxx
Balance December 31, 2012	80004-16	

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-		-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated:		xxxxxxxxxxxx	xxxxxxxxxxxx
Adopted Budget		\$ 1,845,605	\$ 1,976,942 \$ 131,337
Added by N.J.S.A. 40A:4-87: (List on 17a)		xxxxxxxxxxxx	xxxxxxxxxxxx
Attached		16,198	-
Total Miscellaneous Revenue Anticipated	80103-	1,861,803	131,337
Receipts from Delinquent Taxes	80104-	250,000	(8,642)
Amount to be Raised by Taxation:		xxxxxxxxxxxx	xxxxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	7,631,914	xxxxxxxxxxxx
(b) Addition to Local District School Tax	80106-	xxxxxxxxxxxx	xxxxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	7,631,914	93,468
		\$ 9,743,717	\$ 9,959,880 \$ 216,163

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxxxx \$ 27,469,646
Amount to be Raised by Taxation		xxxxxxxxxxxx
Local District School Tax	80109-00	\$ 14,518,957 xxxxxxxxxxxxxx
Regional School Tax	80119-00	xxxxxxxxxxxx
Regional High School Tax	80110-00	xxxxxxxxxxxx
County Taxes	80111-00	5,197,469 xxxxxxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	10,371 xxxxxxxxxxxxxx
Special District Taxes	80113-00	xxxxxxxxxxxx
Municipal Open Space Tax	80120-00	187,467
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxxxx 170,000
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxxxx
Balance for Support of Municipal Budget (or)	80116-00	7,725,382 xxxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	xxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxxxx
		\$ 27,639,646 \$ 27,639,646

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

(Continued)

**Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87**

[illegible]

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: \_\_\_\_\_

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	\$	9,727,519
2012 Budget - Added by N.J.S. 40A:4-87	80012-02		16,198
Appropriated for 2012 (Budget Statement Item 9)	80012-03		9,743,717
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04		240,000
Total General Appropriations (Budget Statement Item 9)	80012-05		9,983,717
Add Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07		9,983,717
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	\$	9,337,385
Paid or Charged - Res. for Uncollected Taxes	80012-09		170,000
Reserved	80012-10		476,332
Total Expenditures	80012-11		9,983,717
Unexpended Balances Canceled (see footnote)	80012-12	\$	-

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the Budget Document must be marked with an \* and must agree in the aggregate with this item.  
RE: UNEXPENDED BALANCES CANCELED:  
Are not to be shown as "Paid or Charged" in the Budget Document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL  
DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2012 Authorizations			
N.J.S. 40A:4-46 (After adoption of Budget)			NOT
N.J.S. 40A:4-20 (Prior to adoption of Budget)			APPLICABLE
Total Authorizations			
Deduct Expenditures			
Paid or Charged			
Reserved			
Total Expenditures			

# RESULTS OF 2012 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxxxx	xxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01 xxxxxxxxxxxx	\$ 131,337
Delinquent Tax Collections	80013-02 xxxxxxxxxxxx	
	xxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	93,468
Unexpended Balances of 2012 Budget Appropriations	80013-04 xxxxxxxxxxxx	0
Miscellaneous Revenue Not Anticipated	81113- xxxxxxxxxxxx	86,417
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114- xxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120- xxxxxxxxxxxx	
Cancelled Accounts Payable	xxxxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves	80013-05 xxxxxxxxxxxx	65,076
Prior Years Interfunds Returned in 2012	80013-06 xxxxxxxxxxxx	37
	xxxxxxxxxxxx	
	xxxxxxxxxxxx	
	xxxxxxxxxxxx	
	xxxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxxxx	xxxxxxxxxxxx
Balance - January 1, 2012	80013-07	xxxxxxxxxxxx
Balance - December 31, 2012	80013-08 xxxxxxxxxxxx	
Deficit in Anticipated Revenues:	xxxxxxxxxxxx	xxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	xxxxxxxxxxxx
Delinquent Tax Collections	80013-10 \$ 8,642	xxxxxxxxxxxx
		xxxxxxxxxxxx
Required Collection of Current Taxes	80013-11	xxxxxxxxxxxx
2011 Senior Citizen/Veteran's Disallowed	80013-12 645	xxxxxxxxxxxx
Cancelled Grants Receivable		xxxxxxxxxxxx
		xxxxxxxxxxxx
Refund Prior Year Taxes/Revenue	3,542	
Current Year Interfunds Advanced	4	
		xxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13 xxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14 \$ 363,502	xxxxxxxxxxxx
	\$ 376,335	\$ 376,335

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Admin Fees	\$ 27,308
Tax Sale COS	15,587
State of NJ Inspection Fines	12,168
Garden State Trust	6,516
Fire Department	5,841
Kinnelon Dissolve Solid Waste	5,309
Construction Fines	5,200
Interlocal North Caldwell	2,112
Prior Year Refunds	1,104
LOSAP Refund	1,592
Duplicat Tax Bills	1,214
Copies & Maps	1,131
Police Reports	685
NJ Municipal Emp Ben Dividend	450
Returned Check Fee	200
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 86,417

# SURPLUS - CURRENT FUND

## YEAR 2012

	Debit	Credit
1. Balance - January 1, 2011	80014-01	xxxxxxx \$ 9,404
2.	xxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxx 363,502
4. Amount Appropriated in the 2012 Budget-Cash	80014-03	- xxxxxxx
5. Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services	80014-04	xxxxxxx
6.		xxxxxxx
7. Balance - December 31, 2012	80014-05	\$ 372,906 \$ 372,906

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

Cash	80014-06	\$ 1,924,346
Investments	80014-07	
Sub-Total		1,924,346
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,321,450
Cash Surplus	80014-09	
Deficit in Cash Surplus	80014-10	(397,104)
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	\$ 3,840
Deferred Charges #	80014-12	176,000
Cash Deficit #	80014-13	
Grants Receivable		590,170
Total Other Assets	80014-14	770,010
	80014-15	\$ 372,906

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.  
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 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	\$	27,536,679
2.	Amount of Levy - Special District Taxes	82113-00	\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82102-00	\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82103-00	\$	
		82104-00	\$	54,850
5a.	Subtotal 2012 Levy	\$	27,591,529	
5b.	Reductions due to tax appeals**	\$		
5.	Total 2012 Levy	82106-00	\$	27,591,529
6.	Transferred to Tax Title Liens	82107-00	\$	18,112
7.	Transferred to Foreclosed Property	82108-00	\$	
8.	Remitted, Abated or Canceled	82109-00	\$	103,771
9.	Discount Allowed	82110-00	\$	
10.	Collected in Cash: In 2011	82121-00	\$	78,030
	In 2012 *	82122-00		26,751,379
	State's Share of 2012 Senior Citizens and Veterans Deductions allowed	82123-00		87,000
	Homestead Rebate	82124-00		553,237
	Total To Line 14	82111-00	\$	27,469,646
11.	Total Credits			27,591,529
12.	Amount Outstanding - December 31, 2012	83120-00	\$	-
13.	Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is		99.55%	
		82112-00		

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale check here [ ] & complete sheet 22a

14.	Calculation of Current Taxes Realized in Cash:	
	Total of Line 10	\$ 27,469,646
	Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals	
	To Current Taxes Realized in Cash (Sheet 17)	\$ 27,469,646

Note A: In showing the above percentage, the following should be noted:

Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

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).....	\$	27,469,646
LESS : proceeds from Accelerated Tax Sale.....		
NET Cash Collected.....	\$	27,469,646
Line 5c(sheet 22) Total 2012 Tax Levy.....	\$	27,591,529
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		99.55 %

(2) Utilizing Tax Levy Sale

	NOT APPLICABLE	
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	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey	\$ 1,590	xxxxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	21,250	xxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	64,000	xxxxxxxxxxxx
4. Senior Citizens/Veterans Deductions Allowed By Tax Collector	1,750	xxxxxxxxxxxx
5. Senior Citizens Deductions Allowed By Tax Collector-2011 Taxes	250	
6. Vet Deductions Allowed By Tax Collector - 2011 Taxes		
7. Sr. Citizens/Veterans Deductions Disallowed by Tax Collector-2012 Taxes	xxxxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2011 Taxes	xxxxxxxxxxxx	\$ 645
9. Received in Cash from State	xxxxxxxxxxxx	84,355
10.		
11.		
12. Balance - December 31, 2012	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxx	\$ 3,840
Due To State of New Jersey		xxxxxxxxxxxx
	\$ 88,840	\$ 88,840

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

Line 2	\$21,250
Line 3	64,000
Line 4 & 6	1,750
Sub - Total	87,000
Less: Line 7	0
To Line 10, Sheet 22	\$87,000

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -  
(NJSA 54:3-27)

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxx	NONE
Taxes Pending Appeals	\$ -	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxxxxx	xxxxxxxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxxxxxx	
Cash paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations		xxxxxxxxxxxx
(Portion of Appeal won by Municipality, incl. Interest)		xxxxxxxxxxxx
Balance December 31, 2012	NONE	xxxxxxxxxxxx
Taxes Pending Appeals*	NONE	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxxxxx	xxxxxxxxxxxx
	\$ -	\$ -

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

Signature of Tax Collector

License #

Date

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

1. Total General Appropriations for 2013 Municipal Budget Statement		YEAR 2013	YEAR 2012
Item 8(L) (Exclusive of Reserve for Uncollected Taxes)		80015-	xxxxxxx
	Actual	80016-	\$ 14,518,957
2. Local District School Tax -		Estimate **	xxxxxxxxxx
	Actual	80025-	xxxxxxxxxx
	Estimate *	80026-	0
3. Regional School District Tax -		Actual	xxxxxxxxxx
	Estimate *	80018-	0
4. Regional High School Tax School Budget		Estimate *	xxxxxxxxxx
	Actual	80019-	0
5. County Tax -		Actual	80020-
	Estimate *	80021-	5,207,840
	Actual	80022-	xxxxxxxxxx
6. Special District Taxes -		Estimate *	xxxxxxxxxx
	Actual	80023-	xxxxxxxxxx
	Estimate *	80027-	187,467
7. Municipal Open Space Tax -		Estimate *	80028-
8. Total General Appropriations & Other Taxes		80024-01	0
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)		80024-02	0
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	0
11. Amount of Item 10 Divided by Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		#DIV/0! [820094-04]	0
Analysis of Item 11:		80024-05	0
Local District School Tax			
(Amount Shown on Line 2 Above)		0	
Regional School District Tax			
(Amount Shown on Line 3 Above)		0	
Regional High School Tax			
(Amount Shown on Line 4 Above)		0	
County Tax			
(Amount Shown on Line 5 Above)		0	
Special District Tax			
(Amount Shown on Line 6 Above)		0	
Municipal Open Space Tax			
(Amount Shown on Line 7 Above)		0	
Tax in Local Municipal Budget		0	
Total Amount (see Line 11)		0	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)		80024-06	0
Computation of Tax in Local Municipal Budget			
Item 1 - Total General Appropriations		0	
Item 12 - Appropriation: Reserve for Uncollected Taxes		0	
Sub-Total		0	
Less: Item 9 - Total Anticipated Revenues		0	
Amount to be Raised by Taxation in Municipal Budget		80024-07	0

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

\*\*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.

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

ACCELERATED TAX SALE - CHAPTER 99

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

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  
[(B x C) + 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 \$ \_\_\_\_\_ -

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	\$ 379,056		xxxxxxxxxxxx
A. Taxes	83102-00	\$246,166	xxxxxxxxxxxx
B. Tax Title Liens	83103-00	132,890	xxxxxxxxxxxx
2. CANCELLED:			xxxxxxxxxxxx
A. Taxes	83105-00		xxxxxxxxxxxx
B. Tax Title Liens	83106-00		xxxxxxxxxxxx
3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS:			xxxxxxxxxxxx
A. Taxes	83108-00		xxxxxxxxxxxx
B. Tax Title Liens	83109-00		xxxxxxxxxxxx
4. ADDED TAXES	83110-00		645
5. ADDED TAX TITLE LIENS	83111-00		xxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens			xxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00		5,453
B. Tax Title Liens - Transfers from Taxes	83107-00		5,453
7. BALANCE BEFORE CASH PAYMENTS			379,701
8. TOTALS	385,154		385,154
9. BALANCE BROUGHT DOWN	379,701		xxxxxxxxxxxx
10. COLLECTED:			241,358
A. Taxes	83116-00	241,358	xxxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxxx
11. Interest & Costs - 2012 Tax Sale	83118-00		xxxxxxxxxxxx
12. 2012 TAXES TRANSFERRED TO LIENS	83119-00		18,112
13. 2012 TAXES	83123-00		0
14. BALANCE, DECEMBER 31, 2012			156,455
A. Taxes	83121-00	0	xxxxxxxxxxxx
B. Tax Title Liens	83122-00	\$ 156,455	xxxxxxxxxxxx
15. TOTALS	\$ 397,813		\$ 397,813

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 63.56%

17. Item No. 14 multiplied by percentage shown above is 99,443 and represents  
 the maximum amount that can 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	\$ 1,758,400
2. FORECLOSED OR DEEDED IN 2012	xxxxxxx	xxxxxxx
3. TAX TITLE LIENS	84103-00	xxxxxxx
4. TAXES RECEIVABLE	84104-00	
5A.	84102-00	
5B.	84105-00	
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00	
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00	
8. SALES		
9. CASH *	84109-00	
10. CONTRACT	84110-00	
11. MORTGAGE	84111-00	
12. LOSS ON SALES	84112-00	
13. GAIN ON SALES	84113-00	
14. BALANCE, DECEMBER 31, 2012	84114-00	xxxxxxx
	\$ 1,758,400	\$ 1,758,400

## CONTRACT SALES

NOT APPLICABLE	Debit	Credit
15. BALANCE, JANUARY 1, 2012	84115-00	xxxxxxx
16. 2012 SALES FROM FORECLOSED PROPERTY	84116-00	xxxxxxx
17. COLLECTED *	84117-00	xxxxxxx
18.	84118-00	xxxxxxx
19. BALANCE DECEMBER 31, 2012	84119-00	xxxxxxx

## MORTGAGE SALES

NOT APPLICABLE	Debit	Credit
20. BALANCE JANUARY 1, 2012	84120-00	xxxxxxx
21. 2012 SALES FROM FORECLOSED PROPERTY	84121-00	xxxxxxx
22. COLLECTED *	84122-00	xxxxxxx
23.	84123-00	xxxxxxx
24. BALANCE, DECEMBER 31, 2012	84124-00	xxxxxxx

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

Realized in 2012 Budget -

To Results of 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)

	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as of Dec. 31, 2012
1. Emergency Authorization - Municipal*	\$ 50,000	\$ 50,000	\$ 240,000	\$ 240,000
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3. Operating Deficit	\$ 38,820	\$ 38,820	\$	\$
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.			\$

### **JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In favor of	On account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.				\$	
2.	NOT APPLICABLE			\$	
3.				\$	
4.				\$	

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES;  
DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY  
SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

80025-00 80026-00

Chief Financial Officer

Sheet 29

**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 Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
	NOT APPLICABLE						
	Totals	NONE					

80027-00      80028-00

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

Chief Financial Officer

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

# **SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR BONDS MUNICIPAL - GENERAL CAPITAL BONDS**

		Debit	Credit	2013 Debt Service
OUTSTANDING JANUARY 1, 2012	80033-01	xxxxxxxxxxxx	\$ 6,612,000	
ISSUED	80033-02	xxxxxxxxxxxx		
PAID	80033-03	\$ 955,000	xxxxxxxxxxxx	
CANCELLED AT ISSUANCE				
OUTSTANDING DECEMBER 31, 2012	80033-04	\$ 5,657,000	xxxxxxxxxxxx	
		\$ 6,612,000	\$ 6,612,000	

2013 BOND MATURITIES - GENERAL CAPITAL BONDS	80033-05	\$ 890,000
2013 INTEREST ON BONDS*	80033-06	\$ 215,334

## **ASSESSMENT SERIAL BONDS**

OUTSTANDING JANUARY 1, 2012	80033-07	xxxxxxxxxxxx	
ISSUED	80033-08	xxxxxxxxxxxx	
PAID	80033-09	xxxxxxxxxxxx	
NOT APPLICABLE			
OUTSTANDING DECEMBER 31, 2012	80033-10		xxxxxxxxxxxx

2013 BOND MATURITIES - ASSESSMENT BONDS	80033-11	
2013 INTEREST ON BONDS*	80033-12	
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)	80033-13	\$ 215,334

## **LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Total	-	\$0		

80033-14                      80033-15

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

		Debit	Credit	2013 Debt Service
OUTSTANDING JANUARY 1, 2011	80033-01	xxxxxxxxxxxxx		
ISSUED	80033-02	xxxxxxxxxxxxx		
PAID	80033-03		xxxxxxxxxxxxx	
NOT APPLICABLE				
OUTSTANDING DECEMBER 31, 2011	80033-04	0	xxxxxxxxxxxxx	
		\$0	\$0	
2013 LOAN MATURITIES			80033-05	
2013 INTEREST ON LOANS			80033-06	
TOTAL 2013 DEBT SERVICE FOR GREEN ACRES LOAN			80033-13	\$ -
<b>LOAN</b>				
OUTSTANDING JANUARY 1, 2012	80033-07	xxxxxxxxxxxxx		
ISSUED	80033-08	xxxxxxxxxxxxx		
PAID	80033-09		xxxxxxxxxxxxx	
NOT APPLICABLE				
OUTSTANDING DECEMBER 31, 2012	80033-10		xxxxxxxxxxxxx	
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	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Total				
	80033-14	80033-15		

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2013 DEBT SERVICE FOR BOND

## TYPE I SCHOOL TERM BONDS

	Debit	Credit	2013 Debt Service
OUTSTANDING JANUARY 1, 2012	80034-01	xxxxxxxxxxxx	
PAID	80034-02	xxxxxxxxxxxx	
NOT APPLICABLE			
OUTSTANDING DECEMBER 31, 2012	80034-03	xxxxxxxxxxxx	
2013 BOND MATURITIES - TERM BONDS	80034-04		
2013 INTEREST ON BONDS*	80034-05		

## TYPE I SCHOOL SERIAL BOND

OUTSTANDING JANUARY 1, 2012	80034-06	xxxxxxxxxxxx	
ISSUED	80034-07	xxxxxxxxxxxx	
PAID	80034-08	xxxxxxxxxxxx	
NOT APPLICABLE			
OUTSTANDING DECEMBER 31, 2012	80034-09	xxxxxxxxxxxx	
2013 INTEREST ON BONDS*	80034-10		
2013 BOND MATURITIES - SERIAL BONDS		80034-11	
TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)		80034-12	

LIST OF BONDS ISSUED DURING 2012				
Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	80035-			

## 2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	2013 Interest Requirement
1. Emergency Notes	80036- \$
2. Special Emergency Notes	80037- \$ 353,600
3. Tax Anticipation Notes	80038- \$
4. Interest on Unpaid State and County Taxes	80039- \$
5.	\$
6.	\$

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirements		Interest Computed To (Insert Date)
						For Principal	For Interest **	
1. Muliti-Purpose-Ord #15-2008	\$ 307,000	7/20/2009	\$ 290,800	5/10/2013	1.25%	\$ 16,200	\$ 3,049	05/10/13
2. Multi-Purpose- Ord #17-2009	740,000	7/19/2010	740,000	5/10/2013	1.25%	44,700	7,760	05/10/13
3. Rehab of Sports Fields and Open Space Ord#22-2005	115,000	5/10/2012	115,000	5/10/2013	0.95%		1,093	05/10/13
4. Various Road and Drainage Improve Ord#10-2011	410,000	5/10/2012	410,000	5/10/2013	0.95%		3,895	05/10/13
5. Various Capital Improve Ord#18-2011	1,710,000	5/10/2012	1,710,000	5/10/2013	0.95%		16,245	05/10/13
6. Install of Lighting at Walter T Bergen Sch Ord#20-2011	430,000	5/10/2012	430,000	5/10/2013	0.95%		4,085	05/10/13
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	\$ 3,712,000		\$ 3,695,800			60,900	36,127	

80051-01

80051-02

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

MEMO: Type 1 School Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

80051-0180051-02

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

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

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

(Do not crowd - add additional sheets)



SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012		2013 Budget Requirement			
			For Principal		For Interest/Fees	
Leases approved by LFB prior to July 1, 2007						
1.						
2. NOT APPLICABLE						
3.						
4.						
5.						
6.						
Leases approved by LFB after July 1, 2007						
1.						
2.						
3.						
4.						
5.						
6.						
Total						

80051-0180051-02  
(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Reappropriations	Contracts Payable Cancelled	Authorizations Cancelled	Expended	Balance - December 31, 2012	
	Funded	Unfunded						Funded	Unfunded
<b>General Improvements</b>									
8-1999 Various Capital Improvements	\$ 210							\$ 210	
8-2004 Various Capital Improvements	182,716							182,716	
1-2005 Various Capital Improvements	442,425						\$ 7,445	434,980	
17-2005-Rehabilitation Costs of Substandard Housing Units		\$ 250							\$ 250
22-2005 Rehabilitation of Sports Fields and Open Space		385,404							385,404
27-2006 Various Capital Improvements	426,189							426,189	
31-2006 Bloomingdale Town Center		200,000							200,000
32-2006 Walter T. Bergen School Fields Project		58,927					39,988		18,939
Garage and the Acquisition of Property for Use as New Police Headquarters	16,047						3,145	12,902	
15-2008 Various Capital Improvements		3,000					1,080		1,920
22-2008 Various Capital Improvements	127,550						127,550		
17-2009 Various Capital Improvements		381,652					162,239		219,413
11-2010 Sloan Park Bridge Project		231,000					2,530		228,470
15-2010 Reconstruction of Woodward Avenue		17,639					14,457		3,182
16-2010 Oakwood Lake Park Project		100,000					68,006		31,994
10-2011 Various Road and Drainage Improvements		315,645					307,290		8,355
									-
<b>Total</b>	\$ 1,195,137	\$ 1,693,517	\$ -	\$ -	\$ -	\$ -	\$ 733,730	\$ 1,056,997	\$ 1,097,927

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

## 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	Reappropriations	Contracts Payable Cancelled	Authorizations Cancelled	Expended	Balance - December 31, 2012	
	Funded	Unfunded						Funded	Unfunded
<b>General Improvements</b>									
18-2011 Various Capital Improvements	\$ 84,100	\$ 1,710,000					\$ 345,206		\$ 1,448,894
20-2011 Installation of Lighting at Walter T. Bergen School	22,750	432,250					443,130		11,870
10-2012 Various Road Improvements to Section 3			\$ 450,000				1,560	\$ 21,440	427,000
13-2012 Riverwalk Feasibility Plan			30,000				9,935	20,065	
14-2012 Road Improvements Morse Lake Development			90,000					5,000	85,000
Page 1 Totals	1,195,137	1,693,517	-	-	-	-	733,730	1,056,997	1,097,927
									-
<b>Total</b>	\$ 1,301,987	\$ 3,835,767	\$ 570,000	\$ -	\$ -	\$ -	\$ 1,533,561	\$ 1,103,502	\$ 3,070,691

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2012	xxxxxxxxxx	\$ 4,623
Received from 2012 Budget Appropriation*	xxxxxxxxxx	30,000
	xxxxxxxxxx	
Improvement Authorizations Cancelled	xxxxxxxxxx	
(Financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	
	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	\$ 28,000	xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	\$ 6,623	xxxxxxxxxx
	\$ 34,623	\$ 34,623

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

#### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
10-2012 Various Road Improvements to Section 3	\$ 450,000	\$ 427,000	\$ 23,000	\$ 23,000
13-2012 Riverwalk Feasibility Plan	30,000			
14-2012 Road Improvements				
Morse Lake Development	90,000	85,000	5,000	5,000
Total 80032-00	\$ 570,000	\$ 512,000	\$ 28,000	\$ 28,000

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.  
(A)- \$30,000 funded by Open Space Grant

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2012

	Debit	Credit
Balance January 1, 2012	80029-01 xxxxxxxxxxxx	\$ 37,662
Premium on Sale of Note	xxxxxxxxxxxx	1,337
Funded Improvement Authorizations Cancelled	xxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02	xxxxxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03	\$ 30,000 xxxxxxxxxxxx
Balance December 31, 2012	80029-04	\$ 8,999 xxxxxxxxxxxx
	\$ 38,999	\$ 38,999

### BONDS ISSUED WITH A COVENANT OR COVENANTS

#### NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,  
P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or  
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;  
Outstanding December 31, 2012

\$ \_\_\_\_\_

2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)

\$ \_\_\_\_\_

3. Amount of Bonds Issued Under Item 1  
Maturing in 2013

\$ \_\_\_\_\_

4. Amount of Interest on Bonds with a  
Covenant - 2013 Requirement

\$ \_\_\_\_\_

5. Total of 3 and 4 - Gross Appropriation

\$ \_\_\_\_\_

6. Less Amount of Special Trust Fund to be Used

\$ \_\_\_\_\_

7. Net Appropriation Required

\$ \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

# MUNICIPALITIES ONLY

## IMPORTANT!

*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

\$

27,591,529

2. Amount of Item 1 Collected in 2012 (\*)

\$

27,469,646

3. Seventy (70) percent of Item 1

\$19,314,070

(\*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2012 ?

Answer YES or NO

YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2012?

Answer YES or NO

YES

If Answer is "NO" give details

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

C.

Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?

Answer YES or NO:

No

D.

1. Cash Deficit - 2011

\$

None

2. 4% of 2011 Tax Levy for all purposes:

Levy -- \$

\$ 26,972,595

\$

1,078,904

3. Cash Deficit - Year 2012

\$

None

4. 4% of 2012 Tax Levy for all purposes:

Levy -- \$

27,591,529

\$

1,103,661

E.	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	NONE		NONE	NONE
2. County Taxes	\$ 1	\$ 1	\$ 2	
3. Amounts due Special Districts	N/A	N/A	N/A	
4. Amounts due School Districts for Local School Tax	\$ 2	\$ 4	\$ 6	

**UTILITIES ONLY**

*Note:*

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



**TRIAL BALANCE - WATER/SEWER UTILITY FUND**

## Operating and Capital Sections

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"

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

## POST CLOSING

**TRIAL BALANCE - WATER/SEWER UTILITY FUND**

AS AT DECEMBER 31, 2012

## Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
<b>WATER/SEWER CAPITAL</b>		
Estimated Proceeds	\$ 840,000	
Authorized But Not Issued		\$ 840,000
Cash	43,681	
Fixed Capital	8,693,232	
Fixed Capital - Authorized and Uncompleted	799,458	
Serial Bonds Payable		698,000
Bond Anticipation Notes Payable		412,138
Encumbrances Payable		41,036
Due to Water Operating Fund		8
Improvement Authorizations		
Funded		41,477
Unfunded		749,221
Capital Improvement Fund		30,050
Reserve for Amortization		7,501,075
Deferred Reserve for Amortization		41,477
Reserve for Payment of Debt		21,175
Fund Balance		714
	\$ 10,376,371	\$ 10,376,371

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

Sheet 41(a)

# WATER/SEWER UTILITY ASSESSMENT TRUST FUNDS

**EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS AT DECEMBER 31, 2012

[illegible]

**(Do not crowd - add additional sheets)**  
Sheet 42

# 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 Dec. 31, 2011	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget	Interfunds				
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
#16-1994, 1-1997	\$ 107,222	\$ 33,636	\$ 29,000				\$ 75,000	\$ 94,858
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
#16-2006, 26-2006	6,275	6,012					100	12,187
Other Liabilities								
Water and Sewer Operating Fund Interfund	10			\$ 5,260				5,270
General Capital Interfund				100				100
Trust Surplus	2,707							2,707
Less Assets "Unfinanced"*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	\$ 116,214	\$ 39,648	\$ 29,000	\$ 5,360	\$ -	\$ -	\$ 75,100	\$ 115,122

\*Show as red figure

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

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	\$ 103,840	\$ 103,840
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-	3,015,564	2,995,088
Fire Hydrant Service - Connections	91304-		
Miscellaneous	91305-	29,000	38,194
Connection Fees		663,022	663,022
Added by N.J.S. 40A:4-87;(List)		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Subtotal			
Deficit (General Budget)**	91306-		
	91307-	\$ 3,148,404	\$ 3,800,144
			\$ 651,740

\*\*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:	*****
Adopted Budget	\$ 3,148,404
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	3,148,404
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	3,148,404
Deduct Expenditures:	
Paid or Charged	\$ 2,997,591
Reserved	145,801
Surplus (General Budget)**	
Total Expenditures	3,143,392
Unexpended Balance Canceled (See Footnote)	\$ 5,012

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/SEWER 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	xxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2010 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:		xxxxxxx
Appropriations (Not Including "Surplus (General Budget)")		xxxxxxx
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)**		
Remander = Balance of "Results of 2012 Operation"		
Remander = ("Excess in Operations") - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Remainder = 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 2012 for an Anticipated Deficit in the Water Utility for 2012:

2011 Appropriation Reserves Canceled in 2012	\$ 61,288	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		\$ 61,288

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

RESULTS OF 2012 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxx	\$ 651,740
Unexpended Balances of Appropriations	xxxxxxxxxxxx	5,012
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves*	xxxxxxxxxxxx	61,288
Deficit in Anticipated Revenue		xxxxxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxxxx	
Excess in Operations - to Operating Surplus	\$ 718,040	xxxxxxxxxxxx
*See restriction in amount on Sheet 45, SECTION 2	\$ 718,040	\$ 718,040

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance, January 1, 2012	xxxxxxxxxxxx	\$ 130,635
Excess in Results of 2012 Operations	xxxxxxxxxxxx	718,040
Amount Appropriated in 2012 Budget - Cash	\$ 103,840	
Amount Appropriated in 2012 Budget with Prior Written		xxxxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxxxx
Anticipated Revenue in Current Fund Budget		
Balance, December 31, 2012	\$ 744,835	xxxxxxxxxxxx
	\$ 848,675	\$ 848,675

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

Cash	\$ 1,117,561
Investments	
Interfund Accounts Receivable	5,278
Subtotal	1,122,839
Deduct Cash Liabilities Marked with "C" on Trial Balance	378,004
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	744,835
Other Assets Pledged to Operating Surplus*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	\$ 744,835

# 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/SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance, December 31, 2011 \$ 58,809

Increased by:

Water Rents Levied 3,005,897

Decreased by:

Collections \$ 2,991,636

Overpayments applied 3,452

Transfer to Water Liens \_\_\_\_\_

Other \_\_\_\_\_

2,995,088

Balance, December 31, 2012 \$ 69,618

**SCHEDULE OF WATER/SEWER UTILITY LIENS**

Balance, December 31, 2011 NOT APPLICABLE

Increased by:

Transfers from Accounts Receivable \$

Penalties and Costs \$

Other \$

Decreased by:

Collections \$

Other \$

Balance, December 31, 2012 \_\_\_\_\_



# **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)

	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as of Dec. 31, 2012
Caused By				
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**

Date	Purpose	Amount
1.	NOT APPLICABLE	
2.		
3.		
4.		
5.		

## **JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.	NOT APPLICABLE		\$	\$
2.			\$	\$
3.			\$	\$
4.			\$	\$

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

## WATER AND SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	xxxxxxxxxxx	\$ 300,000	
Issued	xxxxxxxxxxx		
Paid	\$ 75,000	xxxxxxxxxxx	
Outstanding, December 31, 2012	\$ 225,000	xxxxxxxxxxx	
	\$ 300,000	\$ 300,000	
2013 Bond Maturities - Assessment Bonds			\$ 75,000
2013 Interest on Bonds*		\$ 8,719	

## WATER/SEWER UTILITY CAPITAL BONDS

Outstanding, January 1, 2012		\$ 843,000
Issued		
Paid	\$ 145,000	
Outstanding, December 31, 2012	\$ 698,000	
	\$ 843,000	\$ 843,000

2013 Bond Maturities - Capital Bonds		\$ 145,000
2013 Interest on Bonds*	\$ 28,241	

## INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

2013 Interest on Bonds (*Items)	\$ 36,960
Less: Interest Accrued to 12/31/2012 (Trial Balance)	14,200
Subtotal	22,760
Add: Interest to be Accrued as of 12/31/2013	10,888
Required Appropriation 2013	\$ 33,648

## LIST OF BONDS ISSUED DURING 2012

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

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

WATER UTILITY                      LOAN

NOT APPLICABLE	Debit	Credit	2012 Debt Service
Outstanding, January 1, 2012	xxxxxxxxxxx		
Issued	xxxxxxxxxxx		
Paid		xxxxxxxxxxx	
Outstanding, December 31, 2012		xxxxxxxxxxx	
	0	0	
2013 Loan Maturities			
2013 Interest on Loans *			
WATER UTILITY CAPITAL LOAN			
Outstanding, January 1, 2012			
Issued			
Paid	NOT APPLICABLE		
Outstanding, December 31, 2012			
2013 Loan Maturities			
2013 Interest on Loans *			

INTEREST ON LOANS - WATER UTILITY BUDGET

2013 Interest on Loans (* Items)	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	
Subtotal	NOT APPLICABLE
Add: Interest to be Accrued as of 12/31/2013	
Required Appropriation 2013	

LIST OF LOANS ISSUED DURING 2012

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		
						For Principal	For Interest **	
1. Purchase of a Water Utility Box Truck (Ord. #15-2005)	\$ 41,000	7/27/2005	\$ 22,400	5/10/2013	1.25%	\$ 4,600	\$ 235	5/10/2013
2. Installation of Sanitary Sewer Lines Along a Portion of								
Elizabeth Street and William Street (Ord. 26-2006)	182,000	7/25/2007	93,638	5/10/2013	1.25%	2,300	984	5/10/2013
3. Installation of Water Lines to the Upper Morse Lake Area (Ord. #17-2007)	600,000	2/12/2009	296,100	5/10/2013	1.25%	3,900	3,105	5/10/2013
4.								
5.								
6.								
7.								
8.								
Total			\$ 412,138			\$ 10,800	\$ 4,324	

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

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

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

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

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

### INTEREST ON NOTES - WATER UTILITY BUDGET

2013 Interest on Notes	\$ 4,765
Less: Interest Accrued to 12/31/2012 (Trial Balance)	2,602
Subtotal	2,163
Add: Interest to be Accrued as of 12/31/2013	5,930
Required Appropriation - 2013	\$ 8,093

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. Installation of Sanitary Sewer Lines Along								
Elizabeth Street and William Street (Ord. 26-2006)	\$ 83,162	7/25/2007	\$ 42,062	5/10/2013	1.25%	\$ 100	\$ 441	5/10/2013
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.			\$ 42,062			\$ 100	\$ 441	

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

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

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 51a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
18-2000 Refurbishment of Star Lake Water Tank	\$ 103,047				\$ 102,712		\$ 335	
2-2002 Refurbishment of Star Lake Water Tank	32,000						32,000	
11-2004 Water and Sewer Upgrades and Repairs Road Improvement Program	2,759				2,759			
15-2005 Purchase of Water Utility Box Truck		\$ 18						\$ 18
20-2005 Various Capital Improvements	654						654	
17-2007/11-2008 Installation of Water Lines-Upper Morse Lake Area		117,634			460			117,174
12-2009 Repairs, Upgrades, and Supplies to the Municipal Utility System	8,488						8,488	
21-2009 Rehabilitation and Improvements to a Water Tank		337,902			220,460			117,442
14-2010 Purchase of a Water Meter and Hydrant		27,120			19,242			7,878
16-2006/26-2006 Installation of Sanitary Sewer Lines Along a Portion of Elizabeth Street and William Street		65,469						65,469
17-2012 Water Main Replacement Lakeside Ave			\$ 200,000		8,760			191,240
22-2012 Water Main Replacement Old Ridge Road			250,000					250,000
Total 70000-	\$ 146,948	\$ 548,143	\$ 450,000	\$ -	\$ 354,393	\$ -	\$ 41,477	\$ 749,221

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

# **WATER/SEWER UTILITY CAPITAL FUND** **SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance, January 1, 2012		\$ 30,050
Received from 2012 Budget Appropriation*		
Improvement Authorizations Canceled		
(financed in whole by the Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:		
Appropriated to Finance Improvement Authorizations		
Balance, December 31, 2012	\$ 30,050	
	\$ 30,050	\$ 30,050

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

NOT APPLICABLE	Debit	Credit
Balance, January 1, 2012		
Received from 2012 Budget Appropriation*		
Received from 2012 Emergency Appropriation*		
Appropriated to Finance Improvement Authorizations		
Balance, December 31, 2012		

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



# WATER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2012

AND

## DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY				
Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
17-2012 Water Main				
Replacement Lakeside Ave.	\$ 200,000	\$ 200,000		
22-2012 Water Main				
Replacement Old Ridge Road	250,000	250,000		
Total	\$ 450,000	\$ 450,000		

## UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2012			
	Debit	Credit	
Balance, January 1, 2012		\$ 714	
Premium on Sale of Bonds			
Funded Improvement Authorizations Canceled			
Appropriated to Finance Improvement Authorizations			
Appropriated to 2012 Budget Revenue			
Balance, December 31, 2012	\$ 714		
	\$ 714	\$ 714	

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

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

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

## INDEX

1, 1a & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6. & 6b.	Trial Balance - Trust Funds/Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17. & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2012 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2012
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems; Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34. & 34a.	Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2012
38.	General Capital Surplus; Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2012 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
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49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2012; Utility Capital Surplus