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

POPULATION LAST CENSUS: 25,890
NET VALUATION TAXABLE 2012: $5,701,611,777
MUNICODE 0233

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

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

Township of Mahwah , County of Bergen

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: Chief Financial Officer

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

## REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared 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, Kenneth Sesholtz, am the Chief Financial Officer, License # N0167 of the Township of Mahwah , County of Bergen 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: 475 Corporate Drive Mahwah, New Jersey 07430

Phone Number: 201-529-5757 x256

Fax Number: 201-529-2137

Email: ksesholtz@mahwahtwp.org

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

# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

**N/A**

_____
Registered Municipal Accountant

_____
(Firm Name)

_____
(Address)

_____
(Address)

_____
(Phone Number)

_____
(Fax Number)

**Certified by me**

**This _____ day of _____, 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: Gary L. Montroy

Signature: Gary L. Montroy

Certificate #: 000510

Date: 1/3/13

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

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%;**

2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;

3. The tax collection rate **exceeded 90%;**

4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;

5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and

6. There was **no operating deficit** for the previous fiscal year.

7. The muncipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.

8. The muncipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.

9. The current year budget does **not** contain a levy or an appropriation "CAP" referendum.

10. The municipality will not apply for Transitional Aid for 2013.

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

Municipality: Township of Mahwah

Chief Financial Officer: Kenneth Sesholtz

Signature: _____ **N/A**

Certificate #: N0167

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: Township of Mahwah

Chief Financial Officer: Kenneth Sesholtz

Signature: _____ **N/A**

Certificate#: N0167

Date: _____

22-6002059
Fed. I.D. #

Township of Mahwah
Municipality

Bergen
County

# Report of Federal and State Financial Assistance

## Expenditures of Awards

Fiscal Year Ending: December 31, 2012

| | (1) | (2) | (3) |
|---|---|---|---|
| | Federal Programs Expended (administered by the state) | State Programs Expended | Other Federal Programs Expended |
| TOTAL | $375,076.84 | $397,150.57 | $29,610.00 |

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 $500,000.00 beginning with Fiscal Years 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 the 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 the 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

2/6/13
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

**N/A**

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: Registered Municipal Accountant

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

NOTE:

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

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

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

_____
SIGNATURE OF TAX ASSESSOR

Township of Mahwah
(MUNICIPALITY)

Bergen
(COUNTY)

Note: The Bergen County Board of Taxation has not provided the net valuation of taxable property as of the date of this filing The certification will be submitted as soon as the information is provided by the Bergen County Board of Taxation.

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

# POST CLOSING

# TRIAL BALANCE - CURRENT FUND
# AS OF 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 | | 10,455,186.89 | |
| Cash-Change Fund | | 750.00 | |
| Due from State of N.J. - Senior Citizens and Veterans | | 4,886.26 | |
| | | | |
| **Sub-Total** | | 10,460,823.15 | |
| | | | |
| Taxes Receivable-2012 | 493,788.64 | | |
| Taxes Receivable-2011 | 1.12 | | |
| **Sub-Total** | | 493,789.76 | |
| Tax Title Liens Receivable | | 259,553.81 | |
| Property Acquired for Taxes | | 1,353,400.00 | |
| Revenue Accounts Receivable | | 33,405.00 | |
| | | | |
| Due From: | | | |
| Grant Fund | | 253,436.10 | |
| Escrow | | 112.79 | |
| General Capital Fund | | 16.81 | |
| | | | |
| | | | |
| | | | |
| **Sub-Total** | | 2,393,714.27 | |
| | | | |
| | | | |
| | | | |
| | | | |
| Encumbrances Payable | | | 1,102,789.98 |
| Appropriation Reserves | | | 1,172,929.68 |
| Prepaid Taxes | | | 457,997.89 |
| Tax Overpayments | | | 11,958.90 |
| Prepaid Licenses | | | 500.00 |
| Accounts Payable | | | 249,588.28 |
| Due to: | | | |
| State of New Jersey - Marriage License / Burial Permits | | | 475.00 |
| County - Added Taxes | | | 17,473.08 |
| | | | |
| Appropriated Reserves: | | | |
| Premium on Tax Sales | | | 143,200.00 |
| Tax Appeals | | | 964,591.10 |
| Arbitrage Rebate | | | 30,000.00 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | 12,854,537.42 | 4,151,503.91 |

(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 OF 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 |
|---|---|---|
| **Balances Carried Forward:** | 12,854,537.42 | 4,151,503.91 |
| | | |
| Unappropriated Reseves: | | |
| Security Deposits | | 31,591.00 |
| Excess Library Funds | | 11,282.00 |
| | | |
| | | |
| | | |
| | | 4,194,376.91 "c" |
| Reserve for Receivables | | 2,393,714.27 |
| Fund Balance | | 6,266,446.24 |
| | 12,854,537.42 | 12,854,537.42 |

(Do not crowd - add additional sheets)

Township of Mahwah - Municode 0233

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

# POST CLOSING

# TRIAL BALANCE - SUMMARY CURRENT FUND

# AND STATE AND FEDERAL GRANTS

# AS OF DECEMBER 31, 2012

| Title of Account | | Debit | Credit |
|---|---|---|---|
| Cash | 85001 | 10,455,936.89 | |
| Taxes Receivable | 85002 | 493,789.76 | |
| Tax Title Liens | 85003 | 259,553.81 | |
| Foreclosed Property | 85004 | 1,353,400.00 | |
| Other Receivables | 85007 | 441,612.96 | |
| State and Federal Grants Receivable | 85006 | 322,714.98 | |
| Emergencies and Deferred Charges | 85005 | 0.00 | |
| Total Assets | 85008 | 13,327,008.40 | |
| Cash Liabilities | 85009 | | 4,666,847.89 |
| Reserve for Receivables | 85010 | | 2,393,714.27 |
| Fund Balance | 85011 | | 6,266,446.24 |
| Total Liabilities, Reserves and Fund Balances | 85012 | | 13,327,008.40 |

(Do not crowd - add additional sheets)

**Sheet 3b**

# POST CLOSING
# TRIAL BALANCE - PUBLIC ASSISTANCE FUND
# ACCOUNTS #1 AND #2*
# AS OF DECEMBER 31, 2012

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
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(Do not crowd - add additional sheets)

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

# POST CLOSING TRIAL BALANCE -
# FEDERAL AND STATE GRANTS
# AS OF DECEMBER 31, 2012

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| Grants Receivable: | | |
| State | 198,081.77 | |
| Federal | 124,633.21 | |
| | | |
| Due from County of Bergen | 149,756.00 | |
| | | |
| Due to Current Fund | | 253,436.10 |
| | | |
| Encumbrance Payable | | 80,054.47 |
| Accounts Payable | | |
| | | |
| Reserves: | | |
| Appropriated | | 134,014.56 |
| Unappropriated | | 4,965.85 |
| | | |
| | 472,470.98 | 472,470.98 |

(Do not crowd - add additional sheets)

# POST CLOSING
# TRIAL BALANCE - TRUST FUNDS
## (ASSESSMENT SECTION MUST BE SEPARATELY STATED)
## AS OF DECEMBER 31, 2012

| Title of Account | Debit | Credit |
|---|---|---|
| **Dog Licenses Fund:** | | |
| Cash | 30,881.70 | |
| | | |
| | | |
| | | |
| Reserve for Dog License | | 30,881.70 |
| | | |
| | 30,881.70 | 30,881.70 |
| | | |
| | | |
| | | |
| | | |
| **Other Trust Fund:** | | |
| | | |
| Cash | 6,029,288.42 | |
| | | |
| | | |
| Due to: | | |
| Current Fund - Escrow | | 112.79 |
| | | |
| | | |
| Reserve for: | | |
| Access Transportation | | 42,148.75 |
| Affordable Housing | | 2,604,439.48 |
| Beautification Project | | 589.22 |
| Celebration of Public Events | | 21,431.01 |
| Community Donation | | 13,034.70 |
| Escrow | | 2,306,770.90 |
| Historic Preservation | | 3,098.50 |
| Municipal Court - POAA | | 897.99 |
| Open Space | | 129,779.09 |
| Outside Detail | | 87,431.94 |
| Recreation | | 9,207.00 |
| Self Insurance Trust | | 286,108.96 |
| Senior Citizens | | 7,702.01 |
| Shade Tree Improvements | | 71,639.50 |
| Sidewalk Improvements | | 175,333.84 |
| Tax Title Lien | | 0.00 |
| Unemployment | | 256,479.88 |
| Uniform Construction Code | | 9,469.00 |
| Winter Park | | 3,613.86 |
| | | |
| | | |
| | | |
| **Sub-Total** | 6,029,288.42 | 6,029,288.42 |

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law, 1998, C. 256

Municipal Public Defender Expended Prior Year 2011:..... (1) $ 33,886.00

x 25%

(2) $ 8,471.50

Municipal Public Defender Trust Reserve Balance December 31, 2012:..... (3) $ 0.00

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) = ..... $ **N/A**

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 Kenneth Sesholtz

Signature: _____

Certificate #: N0167

Date: 2/6/13

## Schedule of Trust Fund Reserves

| | Purpose | Amount Dec. 31, 2011 per Audit Report | Receipts | Disbursements | Balance as at Dec. 31, 2012 |
|---|---|---|---|---|---|
| 1. | | $ | $ | | $ |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| 9. | | | | | |
| 10. | | | | | |
| 11. | | | | | |
| 12. | | | | | |
| 13. | | | | | |
| 14. | | | | | |
| 15. | | | REFER TO SHEET 6 | | |
| 16. | | | | | |
| 17. | | | | | |
| 18. | | | | | |
| 19. | | | | | |
| 20. | | | | | |
| 21. | | | | | |
| 22. | | | | | |
| 23. | | | | | |
| 24. | | | | | |
| 25. | | | | | |
| 26. | | | | | |
| 27. | | | | | |
| 28. | | | | | |
| 29. | | | | | |
| 30. | | | | | |
| | Totals: | $ | | | $ |

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

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

*Show as red figure

# POST CLOSING
# TRIAL BALANCE - GENERAL CAPITAL FUND
## AS OF DECEMBER 31, 2012

| Title of Account | Debit | Credit |
|---|---|---|
| Estimated Proceeds Bonds and Notes Authorized | 110,720.05 | ********** |
| Bonds and Notes Authorized But Not Issued | ********** | 110,720.05 |
| Cash | 3,287,905.23 | |
| | | |
| | | |
| Deferred Charges to Future Taxation | | |
| Funded | 23,910,000.00 | |
| Unfunded | 6,910,720.05 | |
| | | |
| | | |
| Due to Current Fund | | 16.81 |
| | | |
| Serial Bonds Payable | | 23,910,000.00 |
| Bond Anticipation Notes | | 6,800,000.00 |
| Encumbrances Payable | | 776,848.53 |
| Capital Improvement Fund | | 1,497.01 |
| | | |
| | | |
| Reserve for: | | |
| Payment of Debt | | 1,689,732.34 |
| | | |
| | | |
| Improvement Authorizations: | | |
| Funded | | 230,193.98 |
| Unfunded | | 352,210.32 |
| Fund Balance | | 348,126.29 |
| | | |
| | | |
| | | |
| | 34,219,345.33 | 34,219,345.33 |

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2012

| | Cash | | Less Checks Outstanding | Cash Book Balance |
|---|---|---|---|---|
| | *On Hand | On Deposit | | |
| Current | 39,597.32 | 10,416,339.57 | | 10,455,936.89 |
| Trust - Assessment | | | | |
| Trust - Dog License | 50.00 | 30,831.70 | | 30,881.70 |
| Trust - Other | | 6,210,030.32 | 180,741.90 | 6,029,288.42 |
| Capital General | | 3,287,905.23 | | 3,287,905.23 |
| Water - Operating | 186.17 | 5,669,882.00 | | 5,670,068.17 |
| Water - Capital | | 2,143,097.25 | | 2,143,097.25 |
| Sewer - Utility Assessment Trust | | 1,613,149.63 | | 1,613,149.63 |
| Public Assistance ** | | | | |
| Sewer Utility - Operating | | 3,704,951.13 | | 3,704,951.13 |
| Sewer Utility - Capital | | 578,970.05 | | 578,970.05 |
| TOTALS | 39,833.49 | 33,655,156.88 | 180,741.90 | 33,514,248.47 |

* Includes Deposits in Transit

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

## REQUIRED CERTIFICATION

I hereby certify that all amounts 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: Chief Financial Officer

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

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

| | |
|---|---|
| Current Fund: | |
| Bank of America A/C #4000001096 | 10,295,207.75 |
| New Jersey Cash Management Fund A/C #171000067652 | 121,131.82 |
| | |
| | 10,416,339.57 |
| Dog License Fund: | |
| Bank of America A/C #4000001053 | 30,831.70 |
| | |
| Other Trust Fund: | |
| Access Transportation - Bank of America A/C #4070202064 | 42,148.75 |
| Affordable Housing - Bank of America A/C #9404064466 | 2,253,905.39 |
| Affordable Housing - Bank of America A/C #381003214431 | 350,534.09 |
| Beautification Project - Bank of America A/C #9420902554 | 589.22 |
| Celebration of Public Events - Bank of America A/C #9420902167 | 21,431.01 |
| Community Development - Bank of America A/C #4000001541 | 0.00 |
| Community Donation - Bank of America A/C #3812662918 | 13,034.70 |
| Community Donation - Bank of America A/C #4070202048 | 0.00 |
| Escrow - Bank of America A/C #8008010022 | 2,196,448.09 |
| Historic Preservation - Bank of America A/C #4070202021 | 3,098.50 |
| Municipal Court POAA - Bank of America A/C #4000004354 | 897.99 |
| Public Defender - Bank of America A/C #9404064298 | 0.00 |
| Open Space - Bank of America A/C #9404589465 | 129,779.09 |
| Optical (Self Insurance) - Bank of America A/C #4000006446 | 7,199.45 |
| Outside Detail - Bank of America A/C #9417785203 | 87,431.94 |
| Recreation - Bank of America A/C #4070003096 | 9,207.00 |
| Self Insurance - Bank of America A/C #9404590378 | 418,085.67 |
| Self Insurance (Section 125) - Bank of America A/C #3812671242 | 23,557.19 |
| Senior Citizens - Bank of America A/C #3815136645 | 7,702.01 |
| Shade Tree - Bank of America A/C #9404572866 | 71,639.50 |
| Sidewalk - Bank of America A/C #9403912195 | 175,333.84 |
| Soil Movement (Escrow) - Bank of America A/C #0122500334 | 12,589.63 |
| Soil Movement (Escrow) - Bank of America A/C #0999084135 | 107,193.13 |
| Tax Title Lien - Bank of America A/C #4000003781 | 8,661.39 |
| Unemployment - Bank of America A/C #4000002645 | 122,211.24 |
| Unemployment - New Jersey Cash Management Fund A/C #171000068721 | 134,268.64 |
| Uniform Construction - Bank of America A/C #4000002548 | 9,469.00 |
| Winter Park - Bank of America A/C #9408677315 | 3,613.86 |
| | $6,210,030.32 |

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

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

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

| | |
|---|---|
| General Capital: | |
| Bank of America A/C #9501421103 | 3,044,817.24 |
| PNC Bank A/C #8100247445 | 204,878.99 |
| New Jersey Cash Management Fund A/C #171000095060 | 38,209.00 |
| | 3,287,905.23 |
| Water Utility Operating Fund: | |
| Bank of America A/C #4000001126 | 5,580,014.07 |
| New Jersey Cash Management Fund A/C #171000067660 | 89,867.93 |
| | 5,669,882.00 |
| Water Utility Capital Fund: | |
| Bank of America A/C #9501422130 | 2,016,705.83 |
| New Jersey Cash Management Fund A/C #171000095052 | 126,391.42 |
| | 2,143,097.25 |
| Sewer Utility Operating Fund: | |
| Bank of America A/C #4070002820 | 3,612,844.61 |
| New Jersey Cash Management Fund A/C #171000067679 | 92,106.52 |
| | 3,704,951.13 |
| Sewer Utility Capital Fund: | |
| Bank of America A/C #4000007817 | 557,752.72 |
| New Jersey Cash Management Fund A/C #171000095044 | 21,217.33 |
| | 578,970.05 |
| Sewer Utility Assessment Fund: | |
| Bank of America A/C #9419834136 | 1,546,599.47 |
| New Jersey Cash Management Fund A/C #171000108758 | 66,550.16 |
| | 1,613,149.63 |
| **TOTAL** | 33,655,156.88 |

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 January 1, 2012 | 2012 Budget Revenue Realized | Received | | Cancelled | Balance December 31, 2012 |
|---|---|---|---|---|---|---|
| State: | | | | | | |
| Municipal Alliance on Alcoholism and Drug Abuse | 3,303.00 | 12,157.00 | 13,157.00 | | 250.00 | 2,053.00 |
| Recycling Tonnage Grant | | 77,397.57 | 77,397.57 | | | |
| Clean Communities Program | | 38,827.23 | 38,827.23 | | | |
| Alcohol Education Rehabilitation | | 5,774.05 | 5,774.05 | | | |
| Drunk Driving Enforcement | | 11,588.95 | 11,588.95 | | | |
| Body Armor Fund | | 4,845.58 | 4,845.58 | | | |
| | | | | | | |
| NJ Environmental Protection - Flood Management | 37,876.77 | | | | | 37,876.77 |
| NJ highlands Water Protection | | 129,100.00 | 7,573.00 | | | 121,527.00 |
| NJ Department of Transportation - Ridge Road Section 6 | | 146,500.00 | 109,875.00 | | | 36,625.00 |
| - Airmount Road Section 2 | 37,500.00 | | 37,500.00 | | | |
| | | | | | | |
| | | | | | | |
| **Sub Totals** | 78,679.77 | 426,190.38 | 306,538.38 | | 250.00 | 198,081.77 |

# MUNICIPALITIES AND COUNTIES

## FEDERAL AND STATE GRANTS RECEIVABLE

| Grant | Balance January 1, 2012 | 2012 Budget Revenue Realized | Received | | Cancelled | Balance December 31, 2012 |
|---|---|---|---|---|---|---|
| Federal: | | | | | | |
| US Dept of Highway Traffic Safety (Pass Through): | | | | | | |
| Drive Sober or Get Pulled Over | 5,000.00 | | 5,000.00 | | | |
| | | | | | | |
| US Dept of Homeland Security (Pass Through): | | | | | | |
| FY 2010 Buffer Zone Protection Program | 124,633.21 | | | | | 124,633.21 |
| FEMA | | 21,375.00 | 21,375.00 | | | |
| | | | | | | |
| **Sub Totals** | 129,633.21 | 21,375.00 | 26,375.00 | | | 124,633.21 |
| | | | | | | |
| Other: | | | | | | |
| County of Bergen: | | | | | | |
| Pulis Avenue Bridge | 82,080.00 | | | | | 82,080.00 |
| Prosecutor - Police | 129,714.88 | | 84,538.88 | | | 45,176.00 |
| Open Space | 194,494.00 | 42,500.00 | 208,224.38 | | 6,269.62 | 22,500.00 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | 406,288.88 | 42,500.00 | 292,763.26 | | 6,269.62 | 149,756.00 |
| | | | | | | |
| **Totals** | 614,601.86 | 490,065.38 | 625,676.64 | | 6,519.62 | 472,470.98 |

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance January 1, 2012 | Transferred from 2012 Budget Appropriations | | | Expended | Cancelled | | Balance Dec. 31, 2012 |
|---|---|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| State: | | | | | | | | |
| Municipal Alliance on Alcoholism and Drug | 7,626.25 | 15,196.25 | | | 19,943.75 | 312.50 | | 2,566.25 |
| Clean Communities Program | | | 38,827.23 | | 36,901.80 | | | 1,925.43 |
| Alcohol Education Rehabilitaion | | | 5,774.05 | | 5,774.05 | | | |
| Recycling Tonnage Grant | 662.02 | 31,820.04 | 45,577.53 | | 47,658.07 | | | 30,401.52 |
| Drunk Driving Enforcement | 15,938.58 | | 11,588.95 | | 7,009.50 | | | 20,518.03 |
| Body Armor Fund | 267.82 | 4,845.58 | | | 4,235.90 | | | 877.50 |
| | | | | | | | | |
| NJ Highlands Water Protection | | 129,100.00 | | | 119,127.50 | | | 9,972.50 |
| | | | | | | | | |
| NJ Dept of Transportation - Ridge Road Section 6 | | | 146,500.00 | | 146,500.00 | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **Sub Totals** | 24,494.67 | 180,961.87 | 248,267.76 | | 387,150.57 | 312.50 | | 66,261.23 |

# FEDERAL AND STATE GRANTS (Cont'd)

| Grant | Balance January 1, 2012 | Transferred from 2012 Budget Appropriations | | | Expended | Cancelled | | Balance Dec. 31, 2012 |
|---|---|---|---|---|---|---|---|---|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Federal: | | | | | | | | |
| US Dept of Highway Traffic Safety (Pass Through) | | | | | | | | |
| Drive Sober or Get Pulled Over | 5,000.00 | | | | 5,000.00 | | | |
| US Dept of Homeland Security (Pass Through): | | | | | | | | |
| FY 2010 Buffer Zone Protection Program | 124,633.21 | | | | 124,555.88 | | | 77.33 |
| FEMA | | | 21,375.00 | | 17,950.00 | 3,425.00 | | |
| **Sub Total** | 129,633.21 | 0.00 | 21,375.00 | | 147,505.88 | 3,425.00 | | 77.33 |
| Other: | | | | | | | | |
| County of Bergen: | | | | | | | | |
| Open Space Trust Fund | 3,669.62 | 20,000.00 | 22,500.00 | | 18,458.62 | 5,211.00 | | 22,500.00 |
| County Prosecutor - Police | 45,176.00 | | | | | | | 45,176.00 |
| **Sub Total** | 48,845.62 | 20,000.00 | 22,500.00 | | 18,458.62 | 5,211.00 | | 67,676.00 |
| **Totals** | 202,973.50 | 200,961.87 | 292,142.76 | | 553,115.07 | 8,948.50 | | 134,014.56 |

# 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 | | | | | |
| | | | | | | | | |
| State: | | | | | | | | |
| Body Armor Fund | 4,845.58 | 4,845.58 | | | 4,965.85 | | | 4,965.85 |
| Recycling Tonnage Grant | 31,820.04 | 31,820.04 | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **Sub Total** | 36,665.62 | 36,665.62 | | | 4,965.85 | | | 4,965.85 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| **Sub Total** | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **Totals** | 36,665.62 | 36,665.62 | | | 4,965.85 | | | 4,965.85 |

# *LOCAL DISTRICT SCHOOL TAX

| | | Debit | Credit |
|---|---|---|---|
| BALANCE JANUARY 1, 2012 | | xxxxxxxxxxx | xxxxxxxxxxx |
| SCHOOL TAX PAYABLE # | 85001-00 | xxxxxxxxxxx | |
| SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2011 - 2012) | 85002-00 | xxxxxxxxxxx | |
| LEVY SCHOOL YEAR JULY 1, 2012 - JUNE 30, 2013 | | xxxxxxxxxxx | |
| LEVY CALENDAR YEAR 2012 | | xxxxxxxxxxx | 56,092,168.50 |
| PAID | | 56,092,168.50 | xxxxxxxxxxx |
| BALANCE DECEMBER 31, 2012 | | xxxxxxxxxxx | xxxxxxxxxxx |
| SCHOOL TAX PAYABLE # | 85003-00 | | xxxxxxxxxxx |
| SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2012 - 2013) | 85004-00 | | xxxxxxxxxxx |
| | | 56,092,168.50 | 56,092,168.50 |

* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

# MUNICIPAL OPEN SPACE TAX

| | | Debit | Credit |
|---|---|---|---|
| BALANCE JANUARY 1, 2012 | 85045-00 | xxxxxxxxxxx | 220,439.09 |
| | | | |
| 2012 Levy | 81105-00 | xxxxxxxxxxx | 570,161.18 |
| Added Taxes - 2012 | | | 707.52 |
| Interest Earned | | xxxxxxxxxxx | 415.57 |
| Reimbursement - New Jersey Green Acres Trust Fund (Ridge Road) | | | 8,315.75 |
| Appropriated to 2012 Revenue | | 575,000.00 | xxxxxxxxxxx |
| Expenditures | | 95,260.02 | xxxxxxxxxxx |
| BALANCE DECEMBER 31, 2012 | 85046-00 | 129,779.09 | xxxxxxxxxxx |
| | | 800,039.11 | 800,039.11 |

# REGIONAL SCHOOL TAX

(PROVIDE A SEPARATE STATEMENT FOR REGIONAL DISTRICT INVOLVED)

| | | Debit | Credit |
|---|---|---|---|
| BALANCE JANUARY 1, 2012 | | xxxxxxxxxxx | xxxxxxxxxxx |
| SCHOOL TAX PAYABLE # | 85031-00 | xxxxxxxxxxx | |
| SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2011 - 2012) | 85032-00 | xxxxxxxxxxx | |
| LEVY SCHOOL YEAR JULY 1, 2012 - JUNE 30, 2013 | | xxxxxxxxxxx | **N/A** |
| LEVY CALENDAR YEAR 2012 | | xxxxxxxxxxx | |
| PAID | | | xxxxxxxxxxx |
| BALANCE DECEMBER 31, 2012 | | xxxxxxxxxxx | xxxxxxxxxxx |
| SCHOOL TAX PAYABLE # | 85033-00 | | xxxxxxxxxxx |
| SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2012 - 2013) | 85034-00 | | xxxxxxxxxxx |
| | | | |

# Must include unpaid requisitions.

# REGIONAL HIGH SCHOOL TAX

| | | Debit | Credit |
|---|---|---|---|
| BALANCE JANUARY 1, 20012 | | xxxxxxxxxxx | xxxxxxxxxxx |
| SCHOOL TAX PAYABLE # | 85041-00 | xxxxxxxxxxx | |
| SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2011 - 2012) | 85042-00 | xxxxxxxxxxx | |
| LEVY SCHOOL YEAR JULY 1, 2012 - JUNE 30, 2013 | | xxxxxxxxxxx | **N/A** |
| LEVY CALENDAR YEAR 2012 | | xxxxxxxxxxx | |
| PAID | | | xxxxxxxxxxx |
| BALANCE DECENBER 31,2012 | | xxxxxxxxxxx | xxxxxxxxxxx |
| SCHOOL TAX PAYABLE # | 85043-00 | | xxxxxxxxxxx |
| SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2012 - 2013) | 85044-00 | | xxxxxxxxxxx<br>xxxxxxxxxxx |
| | | | |

# Must include unpaid requisitions.

# COUNTY TAXES PAYABLE

| | | Debit | Credit |
|---|---|---|---|
| BALANCE JANUARY 1, 2012 | | xxxxxxxxxxx | xxxxxxxxxxx |
| COUNTY TAXES | 80003-01 | xxxxxxxxxxx | |
| DUE COUNTY FOR ADDED AND OMITTED TAXES | 80003-02 | | 10,897.73 |
| PRIOR YEAR ADJUSTMENT | | xxxxxxxxxxx | |
| 2012 LEVY: | | xxxxxxxxxxx | |
| GENERAL COUNTY | 80003-03 | xxxxxxxxxxx | 13,873,569.41 |
| COUNTY LIBRARY | 80003-04 | | xxxxxxxxxxx |
| COUNTY HEALTH | | xxxxxxxxxxx | xxxxxxxxxxx |
| COUNTY OPEN SPACE PRESERVATION | | | 160,665.69 |
| DUE COUNTY FOR ADDED AND OMITTED TAXES | 80003-05 | | 17,473.08 |
| PAID | | 14,045,132.83 | xxxxxxxxxxx |
| BALANCE, DECEMBER 31, 2012 | | | |
| COUNTY TAXES | | 17,473.08 | |
| DUE COUNTY FOR ADDED AND OMITTED | | | |
| | | 14,062,605.91 | 14,062,605.91 |

# SPECIAL DISTRICT TAXES

| | | | Debit | Credit |
|---|---|---|---|---|
| BALANCE JANUARY 1, 2012 | | 80003-06 | xxxxxxxxxxx | |
| 2012 LEVY: (LIST EACH TYPE OF DISTRICT TAX SEPARATELY - | | | xxxxxxxxxxx | xxxxxxxxxxx |
| SEE FOOTNOTE) | | | xxxxxxxxxxx | xxxxxxxxxxx |
| FIRE - | 81108-00 | | xxxxxxxxxxx | xxxxxxxxxxx |
| SEWER - | 81111-00 | | xxxxxxxxxxx | xxxxxxxxxxx |
| WATER - | 81112-00 | **N/A** | xxxxxxxxxxx | xxxxxxxxxxx |
| GARBAGE - | 81109-00 | | xxxxxxxxxxx | xxxxxxxxxxx |
| OPEN SPACE - | 81105-00 | | xxxxxxxxxxx | xxxxxxxxxxx |
| TOTAL 2012 LEVY | | 80003-07 | xxxxxxxxxxx | |
| PAID | | 80003-08 | | xxxxxxxxxxx |
| BALANCE, DECEMBER 31, 2012 | | 80003-09 | | xxxxxxxxxxx |
| | | | | |

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

# STATE LIBRARY AID

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

| | | Debit | Credit |
|---|---|---|---|
| BALANCE JANUARY 1, 2012 | 80004-01 | xxxxxxxxxxx | |
| STATE LIBRARY AID RECEIVED IN 2012 | 80004-02 | xxxxxxxxxxx | |
| | | | xxxxxxxxxxx |
| EXPENDED | 80004-09 | **N/A** | |
| | | | |
| BALANCE DECEMBER 31, 2012 | 80004-10 | | |
| | | | |

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

| | | | |
|---|---|---|---|
| BALANCE JANUARY 1, 2012 | 80004-03 | xxxxxxxxxxx | |
| STATE LIBRARY AID RECEIVED IN 2012 | 80004-04 | xxxxxxxxxxx | |
| | | | |
| EXPENDED | 80004-11 | **N/A** | xxxxxxxxxxx |
| | | | |
| BALANCE DECEMBER 31, 2012 | 80004-12 | | |
| | | | |

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

| | | | |
|---|---|---|---|
| BALANCE JANUARY 1, 2012 | 80004-05 | xxxxxxxxxx | |
| STATE LIBRARY AID RECEIVED IN 2012 | 80004-06 | xxxxxxxxxxx | |
| | | | |
| EXPENDED | 80004-13 | **N/A** | xxxxxxxxxxx |
| | | | |
| BALANCE DECEMBER 31, 2012 | 80004-14 | | |
| | | | |

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

| | | | |
|---|---|---|---|
| BALANCE JANUARY 1, 2012 | 80004-07 | xxxxxxxxxxx | |
| STATE LIBRARY AID RECEIVED IN 2012 | 80004-08 | xxxxxxxxxxx | |
| | | | |
| EXPENDED | 80004-15 | **N/A** | xxxxxxxxxxx |
| | | | |
| BALANCE DECEMBER 31, 2012 | 80004-16 | | |
| | | | |

# STATEMENT OF GENERAL BUDGET REVENUES 2012

Township of Mahwah - Municipal Code 0233

| Source | | Budget -01 | Realized -02 | Excess or (Deficit) -03 |
|---|---|---|---|---|
| Surplus Anticipated | 80101- | 3,250,000.00 | 3,250,000.00 | |
| Surplus Anticipated with Prior Written Consent of Director of Local Government | 80102- | | | |
| | | | | |
| Miscellaneous Revenue Anticipated: | | xxxxxxxxxxxxx | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| Adopted Budget | | 8,914,395.62 | 9,533,491.60 | 619,095.98 |
| Added by N.J.S.A. 40A:4-87: (List on 17a) | | xxxxxxxxxxxxx | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| Attached | | 292,142.76 | 292,142.76 | |
| Total Miscellaneous Revenue Anticipated | 80103- | 9,206,538.38 | 9,825,634.36 | 619,095.98 |
| | | | | |
| Receipts from Delinquent Taxes | 80104- | 415,000.00 | 519,115.32 | 104,115.32 |
| | | | | |
| Amount to be Raised by Taxation: | | xxxxxxxxxxxxx | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| (a) Local Tax for Municipal Purposes | 80105- | 19,840,086.78 | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| (b) Addition to Local District School Tax | 80106- | | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| (c) Minimum Library Tax | 80121- | 2,145,178.05 | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| Total Amount to be Raised by Taxation | 80107- | 21,985,264.83 | 23,010,990.92 | 1,025,726.09 |
| | | 34,856,803.21 | 36,605,740.60 | 1,748,937.39 |

# ALLOCATION OF CURRENT TAX COLLECTIONS

| | | Debit | Credit |
|---|---|---|---|
| Current Taxes Realized in Cash (Total Item 10 or 14 on Sheet 22 | 80108-00 | xxxxxxxxxxxxx | 91,175,069.23 |
| Amount to be Raised by Taxation | | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| Local District School Tax | 80109-00 | 56,092,168.50 | xxxxxxxxxxxxx |
| Vocational School District | | | xxxxxxxxxxxxx |
| Regional School Tax | 80119-00 | | xxxxxxxxxxxxx |
| Regional High School Tax | 80110-00 | | xxxxxxxxxxxxx |
| County Taxes | 80111-00 | 14,034,235.10 | xxxxxxxxxxxxx |
| Due County for Added and Omitted Taxes | 80112-00 | 17,473.08 | xxxxxxxxxxxxx |
| Special District Taxes | 80113-00 | | xxxxxxxxxxxxx |
| Municipal Open Space Tax | 80120-00 | 570,868.70 | xxxxxxxxxxxxx |
| Reserve for Uncollected Taxes | 80114-00 | xxxxxxxxxxxxx | 2,550,667.07 |
| Deficit in Required Collection of Current Taxes (or) | 80115-00 | xxxxxxxxxxxxx | |
| Balance for Support of Municipal Budget (or) | 80116-00 | 23,010,990.92 | xxxxxxxxxxxxx |
| *Excess Non-Budget Revenue (see footnote) | 80117-00 | | xxxxxxxxxxxxx |
| *Deficit Non-Budget Revenue (see footnote) | 80118-00 | xxxxxxxxxxxxx | |
| | | 93,725,736.30 | 93,725,736.30 |

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

# STATEMENT OF GENERAL BUDGET REVENUES 2012 (CONTINUED)

## Miscellaneous Revenues Anticipated: Added by N.J.S. 40a:4-87

| SOURCE | Budget | Realized | Excess or Deficit |
|---|---|---|---|
| State: | | | |
| Clean Communities Program | 38,827.23 | 38,827.23 | |
| Alcohol Education and Rehabilitation | 5,774.05 | 5,774.05 | |
| Recycling Tonnage Grant | 45,577.53 | 45,577.53 | |
| Drunk Driving Enforcement Fund | 11,588.95 | 11,588.95 | |
| NJDOT - Ridge Road Section 6 | 146,500.00 | 146,500.00 | |
| | | | |
| Federal: | | | |
| US dept of Homeland Security - FEMA | 21,375.00 | 21,375.00 | |
| | | | |
| Other: | | | |
| County of Bergen - Open Space trust Fund | 22,500.00 | 22,500.00 | |
| TOTAL (SHEET 17) | 292,142.76 | 292,142.76 | |

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

Township of Mahwah - Municode 0233

| | | | |
|---|---|---|---|
| 2012 Budget as Adopted | | 80012-01 | 34,564,660.45 |
| 2012 Budget - Added by N.J.S. 40A:4-87 | | 80012-02 | 292,142.76 |
| Appropriated for 2012 (Budget Statement Item 9) | | 80012-03 | 34,856,803.21 |
| Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9) | | 80012-04 | |
| Total General Appropriations (Budget Statement Item 9) | | 80012-05 | 34,856,803.21 |
| Add Overexpenditures (see footnote) | | 80012-06 | |
| Total Appropriations and Overexpenditures | | 80012-07 | 34,856,803.21 |
| Deduct Expenditures: | | | |
| Paid or Charged [Budget Statement Item (L)] | 80012-08 | 31,108,558.98 | |
| Paid or Charged - Reserve for Uncollected Tax | 80012-09 | 2,550,667.07 | |
| Reserved | 80012-10 | 1,172,929.68 | |
| Total Expenditures | | 80012-11 | 34,832,155.73 |
| Unexpended Balances Canceled (see footnote) | | 80012-12 | 24,647.48 |

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

# RESULTS OF 2012 OPERATIONS

## CURRENT FUND

Township of Mahwah - Municipal Code 0233

| | | Debit | Credit |
|---|---|---|---|
| Excess of Anticipated Revenues: | | xxxxxxxxxxxx | xxxxxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-01 | xxxxxxxxxxxx | 619,095.98 |
| Delinquent Tax Collections | 80013-02 | xxxxxxxxxxxx | 104,115.32 |
| | | xxxxxxxxxxxx | |
| Required Collection of Current Taxes | 80013-03 | | 1,025,726.09 |
| Unexpended Balances of 2012 Budget Appropriations | 80013-04 | xxxxxxxxxxxx | 24,647.48 |
| Miscellaneous Revenue Not Anticipated | 81113- | xxxxxxxxxxxx | 980,710.73 |
| Proceeds of Sale of Foreclosed Property (Sheet 27) | 81114- | xxxxxxxxxxxx | |
| Payments in Lieu of Taxes on Real Property | 81120- | xxxxxxxxxxxx | |
| Sale of Municipal Assets | | xxxxxxxxxxxx | |
| Unexpended Balances of 2011 Appropriation Reserves | 80013-05 | xxxxxxxxxxxx | 730,401.01 |
| Prior Years Interfunds Returned in 2012 | 80013-06 | xxxxxxxxxxxx | 29,293.25 |
| Cancel Various Reserves | | | 8,948.50 |
| Cancel Prior Year Outstanding Checks | | xxxxxxxxxxxx | 1,633.38 |
| Prior Year Accounts Payable Cancelled | | xxxxxxxxxxxx | 61,436.18 |
| Deferred School Tax Revenue: (See Sheets 13 & 14) | | xxxxxxxxxxxx | xxxxxxxxxxxx |
| Balance - January 1, 2011 | 80013-07 | | xxxxxxxxxxxx |
| Balance - December 31, 2011 | 80013-08 | xxxxxxxxxxxx | |
| Deficit in Anticipated Revenues: | | xxxxxxxxxxxx | xxxxxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-09 | | xxxxxxxxxxxx |
| Delinquent Tax Collections | 80013-10 | | xxxxxxxxxxxx |
| | | | xxxxxxxxxxxx |
| Required Collection of Current Taxes | 80013-11 | | xxxxxxxxxxxx |
| Interfund Advance Originating in 2012 | 80013-12 | 129.60 | xxxxxxxxxxxx |
| Refund of Prior Year Revenue | | 1,890.00 | xxxxxxxxxxxx |
| Cancel Various Receivables | | 6,519.62 | xxxxxxxxxxxx |
| Prior Year Senior Citizens Disallowed | | 1,250.00 | xxxxxxxxxxxx |
| Deficit Balance - To Trial Balance (Sheet 3) | 80013-13 | xxxxxxxxxxxx | |
| Surplus Balance - To Surplus (Sheet 21) | 80013-14 | 3,576,218.70 | xxxxxxxxxxxx |
| | | 3,586,007.92 | 3,586,007.92 |

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Township of Mahwah - Miunicipal Code 0233

| SOURCE | AMOUNT REALIZED |
|---|---|
| | |
| Federal and State Grants: | |
| Van Driver - Federal Title III (Pass Through - County) | 29,610.00 |
| County Reimbursment - Van (State Department of Health and Senior Services) | 10,000.00 |
| | |
| Federal Emergency Management Agency (FEMA - Pass Through) | 225,170.96 |
| | |
| US Dept of Highway Traffic Safety (Pass Through) - Cops in Shops | 2,400.00 |
| | |
| Reimbursements | 522,009.77 |
| Concession Stand | 1,000.00 |
| Motor Vehicle Inspection Fines | 3,100.00 |
| Housing Fees | 13,450.00 |
| Recycling Revenue | 84,268.58 |
| Copies/Duplication/NSF | 2,381.50 |
| 911 Services | 4,228.25 |
| Administrative Fee - State of New Jersey | 4,203.35 |
| Forfeited Bail | 1,265.00 |
| Cat Licenses | 2,395.00 |
| Sale of Assets | 63,107.25 |
| Senior Center | 1,853.00 |
| Seized / Confiscated Funds | 9,500.07 |
| Miscellaneous | 768.00 |
| **Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)** | 980,710.73 |

# SURPLUS - CURRENT FUND

# YEAR 2012

| Township of Mahwah - Municode 0233 | | Debit | Credit |
|---|---|---|---|
| 1. Balance - January 1, 2012 | 80014-01 | xxxxxxxxxxxxx | 5,940,227.54 |
| 2. | | xxxxxxxxxxxxx | |
| 3. Excess Resulting from 2012 Operations | 80014-02 | xxxxxxxxxxxxx | 3,576,218.70 |
| 4. Amount Appropriated in the 2012 Budget-Cash | 80014-03 | 3,250,000.00 | xxxxxxxxxxxxx |
| 5. Amount Appropriated in 2012 Budget with Prior Written | | | xxxxxxxxxxxxx |
| Consent of Director of Local Government Services | 80014-04 | | xxxxxxxxxxxxx |
| 6. | | | xxxxxxxxxxxxx |
| 7. Balance - December 31, 2012 | 80014-05 | 6,266,446.24 | xxxxxxxxxxxxx |
| | | 9,516,446.24 | 9,516,446.24 |

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

| | | | |
|---|---|---|---|
| Cash | | 80014-06 | 10,455,186.89 |
| Investments | | 80014-07 | |
| Change Fund/Petty Cash Fund | | | 750.00 |
| Sub-Total | | | 10,455,936.89 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 80014-08 | 4,194,376.91 |
| Cash Surplus | | 80014-09 | 6,261,559.98 |
| Deficit in Cash Surplus | | 80014-10 | |
| *Other Assets Pledged to Surplus: | | | |
| (1) Due from State of N.J. Senior Citizens | | | |
| and Veterans Deduction | 80014-16 | 4,886.26 | |
| Deferred Charges # | 80014-12 | 0.00 | |
| Cash Deficit # | 80014-13 | | |
| Grants Receivable | | | |
| | | | |
| | | | |
| Total Other Assets | | 80014-14 | 4,886.26 |
| | | 80014-15 | 6,266,446.24 |

* 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)# | | | 82101-00 | 92,708,206.40 |
| | | | | 82113-00 | |
| 2. | Amount of Levy - Special District Taxes | | | 82102-00 | |
| 3. | Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq. | | | 82103-00 | |
| 4. | Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq. | | | 82104-00 | 115,024.71 |
| 5a. | Subtotal 2011 Levy | $ | 92,823,231.11 | | |
| 5b. | Reductions due to tax appeals** | $ | | | |
| 5c. | Total 2011 Levy | | | 82106-00 | 92,823,231.11 |
| 6. | Transferred to Tax Title Liens | | | 82107-00 | 24,926.58 |
| 7. | Transferred to Foreclosed Property | | | 82108-00 | |
| 8. | Remitted, Abated or Canceled | | | 82109-00 | 429,446.66 |
| 9. | Discount Allowed | | | 82110-00 | |
| 10. | Collected in Cash: In 2011 | | 82121-00 | 623,677.35 | |
| | In 2012* | | 82122-00 | 91,040,709.68 | |
| | State's Share of 2012 Senior Citizens and Veterans Deductions allowed | | 82123-00 | 210,682.20 | |
| | R.E.A.P. Revenue | | 82124-00 | | |
| | Total To Line 14 | | 82111-00 | 91,875,069.23 | |
| 11. | Total Credits | | | | 92,329,442.47 |
| 12. | Amount Outstanding - December 31, 2012 | | | 83120-00 | 493,788.64 |

13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is 98.97%
82112-00

***Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale check here__ & complete sheet 22a***

| | | |
|---|---|---|
| 14. | Calculation of Current Taxes Realized in Cash: Total of Line 10 | 91,875,069.23 |
| | Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals | 700,000.00 |
| | To Current Taxes Realized in Cash (Sheet 17) | 91,175,069.23 |

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 ot the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

# ACCELERATED TAX SALE/TAXLEVY 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 tp 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**..... $ **N/A**

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

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... _____ %

---

**(2) Utilizing Tax Levy Sale**

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

LESS: Proceeds from Tax Levy Sale ( excluding premium)..... _____

**Net Cash Collected**..... $ **N/A**

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 VETERAN DEDUCTIONS

| | Debit | Credit |
|---|---|---|
| 1. Balance - January 1, 2012 | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| Due From State of New Jersey | 5,621.76 | xxxxxxxxxxxxx |
| Due to State of New Jersey | xxxxxxxxxxxxx | |
| 2. Sr. Citizens Deductions Per Tax Billings | 36,500.00 | xxxxxxxxxxxxx |
| 3. Veterans Deductions Per Tax Billings | 172,750.00 | xxxxxxxxxxxxx |
| 4. Senior Citizens Deductions Allowed By Tax Collector | 3,732.88 | xxxxxxxxxxxxx |
| 5. Veterans Deductions Allowed By Tax Collector | 1,750.00 | |
| 6. Veterans Deductions Disallowed By Tax Collector | | 500.00 |
| 7. Sr. Citizens Deductions Disallowed by Tax Collector | xxxxxxxxxxxxx | 3,550.68 |
| 8. Sr. Citizens/Vet Deductions Disallowed by Tax Collector 2011 Taxes | xxxxxxxxxxxxx | 1,250.00 |
| 9. Received in Cash from State | xxxxxxxxxxxxx | 210,167.70 |
| 10. | | |
| 11. | | |
| 12. Balance - December 31, 2012 | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| Due From State of New Jersey | xxxxxxxxxxxxx | 4,886.26 |
| Due To State of New Jersey | | xxxxxxxxxxxxx |
| | 220,354.64 | 220,354.64 |

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

| | |
|---|---|
| Line 2 | 36,500.00 |
| Line 3 | 172,750.00 |
| Line 4 & 5 | 5,482.88 |
| Sub - Total | 214,732.88 |
| Less: Line 6 & 7 | 4,050.68 |
| To Line 10, Sheet 22 | 210,682.20 |

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - N. J. DIVISION OF TAX APPEALS (NJSA 54:3-27)

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2012 | | xxxxxxxxxxxx | 604,698.30 |
| Taxes Pending Appeals | 201,954.25 | xxxxxxxxxxxx | 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 | 700,000.00 |
| Interest Earned on Taxes Pending State Appeals | | xxxxxxxxxxxx | |
| Budget Appropriation - 2012 | | | 250,000.00 |
| Cash paid to Appellants (Including 5% Interest from Date of Payment) | | 590,107.20 | xxxxxxxxxxxx |
| Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest) | | | xxxxxxxxxxxx |
| | | | |
| | | | |
| Balance December 31, 2012 | | 964,591.10 | xxxxxxxxxxxx |
| Taxes Pending Appeals* | 964,591.10 | xxxxxxxxxxxx | xxxxxxxxxxxx |
| Interest Earned on Taxes Pending Appeals | | xxxxxxxxxxxx | xxxxxxxxxxxx |
| | | 1,554,698.30 | 1,554,698.30 |

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

Elizabeth Villas

Signature of Tax Collector

T1392 — License #

1/31/2013 — Date

# ACCELERATED TAX SALE - CHAPTER 99

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

Note: This sheet should be completed only if you are conducting and 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 _____ % **N/A**
[(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 | | | 748,624.01 | xxxxxxxxxxxx |
| A. Taxes | 83102-00 | 480,272.84 | xxxxxxxxxxxx | xxxxxxxxxxxx |
| B. Tax Title Liens | 83103-00 | 268,351.17 | xxxxxxxxxxxx | xxxxxxxxxxxx |
| 2. CANCELLED: | | | xxxxxxxxxxxx | xxxxxxxxxxxx |
| A. Taxes | 83105-00 | | xxxxxxxxxxxx | |
| B. Tax Title Liens | 83106-00 | | xxxxxxxxxxxx | |
| 3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS: | | | xxxxxxxxxxxx | xxxxxxxxxxxx |
| A. Taxes | 83108-00 | | xxxxxxxxxxxx | |
| B. Tax Title Liens | 83109-00 | | xxxxxxxxxxxx | |
| 4. ADDED TAXES | 83110-00 | | 5,119.66 | xxxxxxxxxxxx |
| 5. ADDED TAX TITLE LIENS | 83111-00 | | | xxxxxxxxxxxx |
| 6. Adjustment between Taxes (Other than current Year) and Tax Title Liens | | | xxxxxxxxxxxx | xxxxxxxxxxxx |
| A. Taxes - Transfers to Tax Title Liens | 83104-00 | | xxxxxxxxxxxx | (1) 293.20 |
| B. Tax Title Liens - Transfers from Taxes | 83107-00 | | (1) 293.20 | xxxxxxxxxxxx |
| 7. BALANCE BEFORE CASH PAYMENTS | | | xxxxxxxxxxxx | 753,743.67 |
| 8. TOTALS | | | 754,036.87 | 754,036.87 |
| 9. BALANCE BROUGHT DOWN | | | 753,743.67 | xxxxxxxxxxxx |
| 10. COLLECTED: | | | xxxxxxxxxxxx | 519,115.32 |
| A. Taxes | 83116-00 | 485,098.18 | xxxxxxxxxxxx | xxxxxxxxxxxx |
| B. Tax Title Liens | 83117-00 | 34,017.14 | xxxxxxxxxxxx | xxxxxxxxxxxx |
| 11. Interest & Costs - 2012 Tax Sale | 83118-00 | | | xxxxxxxxxxxx |
| 12. 2012 TAXES TRANSFERRED TO LIENS | 83119-00 | | 24,926.58 | xxxxxxxxxxxx |
| 13. 2012 TAXES | 83123-00 | | 493,788.64 | xxxxxxxxxxxx |
| 14. BALANCE, DECEMBER 31, 2012 | | | xxxxxxxxxxxx | 753,343.57 |
| A. Taxes | 83121-00 | 493,789.76 | xxxxxxxxxxxx | xxxxxxxxxxxx |
| B. Tax Title Liens | 83122-00 | 259,553.81 | xxxxxxxxxxxx | xxxxxxxxxxxx |
| 15. TOTALS | | | 1,272,458.89 | 1,272,458.89 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 68.87%

17. Item No. 14 multiplied by percentage shown above is $518,827.72 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 | 1,353,400.00 | xxxxxxxxxxxxx |
| 2. FORECLOSED OR DEEDED IN 2012 | | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| 3. TAX TITLE LIENS | 84103-00 | | xxxxxxxxxxxxx |
| 4. TAXES RECEIVABLE | 84104-00 | | xxxxxxxxxxxxx |
| 5A. | 84102-00 | | xxxxxxxxxxxxx |
| 5B. | 84105-00 | xxxxxxxxxxxxx | |
| 6. ADJUSTMENT TO ASSESSED VALUATION | 84106-00 | | xxxxxxxxxxxxx |
| 7. ADJUSTMENT TO ASSESSED VALUATION | 84107-00 | xxxxxxxxxxxxx | |
| 8. SALES | | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| 9. CASH * | 84109-00 | xxxxxxxxxxxxx | |
| 10. CONTRACT | 84110-00 | xxxxxxxxxxxxx | |
| 11. MORTGAGE | 84111-00 | xxxxxxxxxxxxx | |
| 12. LOSS ON SALES | 84112-00 | xxxxxxxxxxxxx | |
| 13. GAIN ON SALES | 84113-00 | | xxxxxxxxxxxxx |
| 14. BALANCE, DECEMBER 31, 2012 | 84114-00 | xxxxxxxxxxxxx | 1,353,400.00 |
| | | 1,353,400.00 | 1,353,400.00 |

## CONTRACT SALES

| | | Debit | Credit |
|---|---|---|---|
| 15. BALANCE, JANUARY 1, 2012 | 84115-00 | | xxxxxxxxxxxxx |
| 16. 2011 SALES FROM FORECLOSED PROPERTY | 84116-00 | | xxxxxxxxxxxxx |
| 17. COLLECTED * | 84117-00 | xxxxxxxxxxxxx | |
| 18. | 84118-00 | xxxxxxxxxxxxx | **N/A** |
| 19. BALANCE DECEMBER 31, 2012 | 84119-00 | xxxxxxxxxxxxx | |
| | | | |

## MORTGAGE SALES

| | | Debit | Credit |
|---|---|---|---|
| 20. BALANCE JANUARY 1, 2012 | 84120-00 | | xxxxxxxxxxxxx |
| 21. 2011 SALES FROM FORECLOSED PROPERTY | 84121-00 | | xxxxxxxxxxxxx |
| 22. COLLECTED * | 84122-00 | xxxxxxxxxxxxx | |
| 23. | 84123-00 | xxxxxxxxxxxxx | **N/A** |
| 24. BALANCE, DECEMBER 31, 2012 | 84124-00 | xxxxxxxxxxxxx | |
| | | | |

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)**

| | Caused By | 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* | $62,000.00 | $62,000.00 | $ | $ |
| 2. | Emergency Authorizations - Schools | $ | $ | $ | $ |
| 3. | | $ | $ | $ | $ |
| 4. | | $ | $ | $ | $ |
| 5. | | $ | $ | $ | $ |
| 6 | | $ | $ | $ | $ |
| 7. | | $ | $ | $ | $ |
| 8. | | $ | $ | $ | $ |
| 9. | | $ | $ | $ | $ |
| 10. | | $ | $ | $ | $ |

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

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

| | Date | Purpose | Amount |
|---|---|---|---|
| 1. | | | $ |
| 2. | | | $ |
| 3. | | N/A | $ |
| 4. | | | $ |
| 5. | | | $ |

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| | In favor of | On account of | Date Entered | Estimated Amount | Appropriated for in Budget of Year 2013 |
|---|---|---|---|---|---|
| 1. | | | | $ | |
| 2. | | | | $ | |
| 3. | | N/A | | $ | |
| 4. | | | | $ | |

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

| Date | Purpose | Amount Authorized | Not Less Than 1/5 of Amount Authorized* | Balance Dec. 31, 2011 | REDUCED IN 2012 | | Balance Dec. 31, 2012 |
|---|---|---|---|---|---|---|---|
| | | | | | By 2012 Budget | Cancelled By Resolution | |
| | | | | | | | |
| 7/12/2007 | Revaluation of Real Property | 600,000.00 | 120,000.00 | 120,000.00 | 120,000.00 | | 0.00 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Totals | 600,000.00 | 120,000.00 | | | | 0.00 |
| | | | | 80025-00 | 80026-00 | | |

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

Chief Financial Officer

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

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

| Date | Purpose | Amount Authorized | Not Less Than 1/5 of Amount Authorized* | Balance Dec. 31 , 2011 | REDUCED IN 2012 | | Balance Dec. 31, 2012 |
|---|---|---|---|---|---|---|---|
| | | | | | By 2012 Budget | Cancelled By Resolution | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | N/A | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | Totals | | | | | | |
| | | | | 80027-00 | 80028-00 | | |

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

Chief Financial Officer

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

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

## (COUNTY)(MUNICIPAL) GENERAL CAPITAL BONDS

| | | Debit | Credit | 2013 Debt Service |
|---|---|---|---|---|
| OUTSTANDING JANUARY 1, 2012 | 80033-01 | xxxxxxxxxxxx | 26,205,000.00 | |
| ISSUED | 80033-02 | xxxxxxxxxxxx | 9,965,000.00 | |
| PAID | 80033-03 | 12,260,000.00 | xxxxxxxxxxxx | |
| | | | | |
| | | | | |
| OUTSTANDING DECEMBER 31, 2012 | 80033-04 | 23,910,000.00 | xxxxxxxxxxxx | |
| | | 36,170,000.00 | 36,170,000.00 | |
| 2013 BOND MATURITIES - GENERAL CAPITAL BONDS | | | 80033-05 | 1,960,000.00 |
| 2013 INTEREST ON BONDS* | 80033-06 | | 948,110.00 | |
| **ASSESSMENT SERIAL BONDS** | | | | |
| OUTSTANDING JANUARY 1, 2012 | 80033-07 | XXXXXXXXXXX | | |
| ISSUED | 80033-08 | XXXXXXXXXXX | | |
| PAID | 80033-09 | | XXXXXXXXXXX | |
| | | **N/A** | | |
| | | | | |
| OUTSTANDING DECEMBER 31, 2012 | 80033-10 | | XXXXXXXXXXX | |
| | | | | |
| 2013 BOND MATURITIES - ASSESSMENT SERIAL BONDS | | | 80033-11 | |
| 2013 INTEREST ON BONDS* | 80033-12 | | | |
| TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS) | | | 80033-13 | 948,110.00 |

## LIST OF BONDS ISSUED DURING 2012

| Purpose | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| General Improvement Refunding Bonds | 0.00 | 9,965,000.00 | 3/15/2012 | 2.254523% |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | 0.00 | 9,965,000.00 | | |
| | 80033-14 | 80033-15 | | |

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

**(COUNTY) (MUNICIPAL) _____ LOAN**

| | | Debit | Credit | 2013 Debt Service |
|---|---|---|---|---|
| OUTSTANDING JANUARY 1, 2012 | 80033-01 | xxxxxxxxxxxx | | |
| ISSUED | 80033-02 | xxxxxxxxxxxx | | |
| PAID | 80033-03 | | xxxxxxxxxxxx | |
| | | **N/A** | | |
| | | | | |
| OUTSTANDING DECEMBER 31, 20112 | 80033-04 | | xxxxxxxxxxxx | |
| | | | | |
| 2013 LOAN MATURITIES | | | 80033-05 | $ |
| 2013 INTEREST ON LOANS | | | 80033-06 | $ |
| TOTAL 2013 DEBT SERVICE FOR _____ LOAN | | | 80033-13 | $ |

**_____ LOAN**

| | | | | |
|---|---|---|---|---|
| OUTSTANDING JANUARY 1, 2012 | 80033-07 | xxxxxxxxxxxx | | |
| ISSUED | 80033-08 | xxxxxxxxxxxx | | |
| PAID | 80033-09 | | xxxxxxxxxxxx | |
| | | | | |
| | | **N/A** | | |
| OUTSTANDING DECEMBER 31, 2012 | 80033-10 | | xxxxxxxxxxxx | |
| | | | | |
| 2013 LOAN MATURITIES | | | 80033-11 | $ |
| 2013 INTEREST ON LOANS | | | 80033-12 | $ |
| TOTAL 2013 DEBT SERVICE FOR _____ LOAN | | | 80033-13 | $ |

## LIST OF LOANS ISSUED DURING 2012

| Purpose | 2013 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | **N/A** | | |
| | | | | |
| | | | | |
| 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 | |
| | | N/A | | |
| 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 | | | |
| ISSUED | 80034-07 | xxxxxxxxxxxx | | |
| PAID | 80034-08 | | xxxxxxxxxxxx | |
| | | N/A | | |
| | | | | |
| 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 |
|---|---|---|---|---|
| | | | | |
| | | N/A | | |
| | | | | |
| Total 80035- | | | | |

## 2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

| | | Outstanding December 31, 2012 | 2013 Interest Requirement |
|---|---|---|---|
| 1. Emergency Notes | 80036- | | |
| 2. Special Emergency Notes | 80037- | | |
| 3. Tax Anticipation Notes | 80038- | | |
| 4. Interest on Unpaid State and County Taxes | 80039- | N/A | |
| 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 For Principal | 2013 Budget Requirements For Interest ** | Interest Computed To (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| 1. 1518 - Various Capital Improvements | 1,400,000.00 | 8/17/2006 | 625,000.00 | 8/9/2013 | 1.50% | 150,000.00 | 9,375.00 | 8/9/2012 |
| 2. 1518 - Various Capital Improvements | 36,500.00 | 8/12/2010 | 36,500.00 | 8/9/2013 | 1.50% | 5,000.00 | 547.50 | 8/9/2012 |
| 3. 1546 - Various Capital Improvements | 1,714,500.00 | 8/17/2006 | 700,000.00 | 8/9/2013 | 1.50% | 175,000.00 | 10,500.00 | 8/9/2012 |
| 4. 1546 - Various Capital Improvements | 55,000.00 | 8/12/2010 | 55,000.00 | 8/9/2013 | 1.50% | 5,000.00 | 825.00 | 8/9/2012 |
| 5. 1546 - Various Capital Improvements | 50,000.00 | 8/11/2011 | 50,000.00 | 8/9/2013 | 1.50% | | 750.00 | 8/9/2012 |
| 6. 1558 - Expansion of Police Department | 200,000.00 | 8/13/2009 | 175,000.00 | 8/9/2013 | 1.50% | 10,000.00 | 2,625.00 | 8/9/2012 |
| 7. 1558 - Expansion of Police Department | 128,500.00 | 8/12/2010 | 128,500.00 | 8/9/2013 | 1.50% | 10,000.00 | 1,927.50 | 8/9/2012 |
| 8. 1558 - Expansion of Police Department | 3,500.00 | 8/11/2011 | 3,500.00 | 8/9/2013 | 1.50% | 3,500.00 | 52.50 | 8/9/2012 |
| 9. 1576 - Various Capital Improvements | 79,000.00 | 8/12/2010 | 79,000.00 | 8/9/2013 | 1.50% | 10,000.00 | 1,185.00 | 8/9/2012 |
| 10. 1576 - Various Capital Improvements | 20,000.00 | 8/11/2011 | 20,000.00 | 8/9/2013 | 1.50% | | 300.00 | 8/9/2012 |
| 11. 1576 - Various Capital Improvements | 4,000.00 | 8/9/2012 | 4,000.00 | 8/9/2013 | 1.50% | 4,000.00 | 60.00 | 8/9/2012 |
| 12. 1612 - Various Capital Improvements | 1,050,000.00 | 8/14/2008 | 700,000.00 | 8/9/2013 | 1.50% | 100,000.00 | 10,500.00 | 8/9/2012 |
| 13. 1612 - Various Capital Improvements | 750,000.00 | 8/13/2009 | 700,000.00 | 8/9/2013 | 1.50% | 75,000.00 | 10,500.00 | 8/9/2012 |
| 14. 1612 - Various Capital Improvements | 78,500.00 | 8/12/2010 | 78,500.00 | 8/9/2013 | 1.50% | 9,500.00 | 1,177.50 | 8/9/2012 |
| 15. 1612 - Various Capital Improvements | 15,000.00 | 8/11/2011 | 15,000.00 | 8/9/2013 | 1.50% | | 225.00 | 8/9/2012 |
| 16. 1612 - Various Capital Improvements | 500.00 | 8/9/2012 | 500.00 | 8/9/2013 | 1.50% | 500.00 | 7.50 | 8/9/2012 |
| 17. 1643 - Various Capital Improvements | 247,500.00 | 8/12/2010 | 247,500.00 | 8/9/2013 | 1.50% | 17,500.00 | 3,712.50 | 8/9/2012 |
| 18. 1643 - Various Capital Improvements | 60,500.00 | 8/11/2011 | 60,500.00 | 8/9/2013 | 1.50% | | 907.50 | 8/9/2012 |
| 19. 1643 - Various Capital Improvements | 20,500.00 | 8/9/2012 | 20,500.00 | 8/9/2013 | 1.50% | | 307.50 | 8/9/2012 |
| 20. 1665 - Various Road Improvements | 475,000.00 | 8/12/2010 | 475,000.00 | 8/9/2013 | 1.50% | 25,000.00 | 7,125.00 | 8/9/2012 |
| 21. 1672 - Various Capital Improvements | 270,000.00 | 8/11/2011 | 270,000.00 | 8/9/2013 | 1.50% | | 4,050.00 | 8/9/2012 |
| 22. 1692 - Various Capital Improvements | 556,000.00 | 8/11/2011 | 556,000.00 | 8/9/2013 | 1.50% | | 8,340.00 | 8/9/2012 |
| 23. 1692 - Various Capital Improvements | 100,000.00 | 8/9/2012 | 100,000.00 | 8/9/2013 | 1.50% | | 1,500.00 | 8/9/2012 |
| 24. 1707 - Various Capital Improvements | 1,700,000.00 | 8/9/2012 | 1,700,000.00 | 8/9/2013 | 1.50% | | 25,500.00 | 8/9/2012 |
| Total | 9,014,500.00 | | 6,800,000.00 | | | 600,000.00 | 102,000.00 | |
| | | | | | | 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.

MEMO: Refunding Bond Anticipation Notes 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 (Insert Date) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | For Principal | For Interest ** | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | **N/A** | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| Total | | | | | | | | |
| | | | | | | 80051-01 | 80051-02 | |

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

Assessment Notes with an original date of issue of 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.

**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 Obligation Outstanding Dec. 31, 2012 | | 2013 Budget Requirement | | | |
|---|---|---|---|---|---|---|
| | | | For Principal | | For Interest/Fees | |
| | | | | | | |
| 1 | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | N/A | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| 13. | | | | | | |
| Total | | | | | | |
| | | | 80051-01 | | 80051-02 | |

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2012 | | 2012 Authorizations | | Expended | Authorizations Cancelled / Reappropriated | Balance - December 31, 2012 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| 1241 - Various Capital Improvements | 9,822.91 | | | | | | 9,822.91 | |
| 1362/1415/1427 - Various Capital Improvements | 18,947.39 | | | | | | 18,947.39 | |
| 1387 - Various Capital Improvements | 18,015.41 | | | | | | 18,015.41 | |
| 1420 - Various Capital Improvements | 92,461.51 | | | | | | 92,461.51 | |
| 1446 - Various Capital Improvements | 19,462.83 | | | | 2,668.28 | | 16,794.55 | |
| 1488/1689 - Various Capital Improvements | 30,961.71 | | | | (22,916.47) | | 53,878.18 | |
| 1518 - Various Capital Improvements | | 1,646.86 | | | 571.70 | | | 1,075.16 |
| 1546 - Various Capital Improvements | | 21,186.45 | | | 548.38 | | | 20,638.07 |
| 1576 - Various Capital Improvements | 20,274.03 | 5,022.55 | | | 4,209.10 | | 20,274.03 | 813.45 |
| 1612/1680 - Various Capital Improvements | | 24,990.80 | | | (802.62) | | | 25,793.42 |
| 1643 - Various Capital Improvements | | 4,722.24 | | | 410.22 | | | 4,312.02 |
| 1672 - Various Capital Improvements | | 30,261.20 | | | 10,588.09 | | | 19,673.11 |
| 1692 - Various Capital Improvements | | 50,000.00 | | | 43,880.83 | | | 6,119.17 |
| 1703 - Refunding Bond Ordinance | | | 11,350,000.00 | | 9,965,000.00 | 1,385,000.00 | | |
| 1707 - Various Capital Improvements | | | 1,805,000.00 | | 1,531,214.08 | | | 273,785.92 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **Sub-Total** | 209,945.79 | 137,830.10 | 13,155,000.00 | | 11,535,371.59 | 1,385,000.00 | 230,193.98 | 352,210.32 |

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 | | Expended | Authorizations Cancelled/ Reappropriated | Balance - December 31, 2012 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| Total 70000- | 209,945.79 | 137,830.10 | 13,155,000.00 | | 11,535,371.59 | 1,385,000.00 | 230,193.98 | 352,210.32 |

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | | Debit | Credit |
|---|---|---|---|
| Balance - January 1, 2012 | 80031-01 | xxxxxxxxx | 24,647.01 |
| Received from 2012 Budget Appropriation* | 80031-02 | xxxxxxxxx | 63,000.00 |
| Improvement Authorizations Cancelled | | xxxxxxxxx | |
| (Financed in whole by the Capital Improvement Fund) | 80031-03 | xxxxxxxxx | |
| Preliminary Costs Cancelled | | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | | xxxxxxxxx | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
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| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| Appropriated to Finance Improvement Authorizations | 80031-04 | 86,150.00 | xxxxxxxxx |
| | | | xxxxxxxxx |
| Balance December 31, 2012 | 80031-05 | 1,497.01 | xxxxxxxxx |
| | | 87,647.01 | 87,647.01 |

*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 | xxxxxxxxxxxxxx | |
| Received from 2012 Budget Appropriation* | 80030-02 | xxxxxxxxxxxxxx | |
| Received from 2012 Emergency Appropriation* | 80030-03 | xxxxxxxxxxxxxx | |
| | | | **N/A** |
| Appropriated to Finance Improvement Authorizations | 80030-04 | | xxxxxxxxxxxxxx |
| | | | xxxxxxxxxxxxxx |
| Balance December 31, 2012 | 80030-05 | | xxxxxxxxxxxxxx |
| | | | |

*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 |
|---|---|---|---|---|
| | | | | |
| 1703 - Refunding Bond Ordinance | 11,350,000.00 | 11,350,000.00 | N/A | * |
| 1707 - Various Capital Improvements | 1,805,000.00 | 1,718,850.00 | 86,150.00 | 86,150.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total 80032-00 | 13,155,000.00 | 13,068,850.00 | 86,150.00 | 86,150.00 |

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

* Refunding Bond Ordinance - Does not require a down payment

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

## YEAR 2012

| | | Debit | Credit |
|---|---|---|---|
| Balance January 1, 2012 | 80029-01 | xxxxxxxxxxx | 245,148.08 |
| Premium on Sale of Bonds | | xxxxxxxxxxx | |
| Funded Improvement Authorizations Cancelled | | xxxxxxxxxxx | |
| Premium on Sale of Notes | | | 84,118.00 |
| Unexpended Bond Issue Costs | | | 18,860.21 |
| | | | |
| Appropriated to Finance Improvement Authorizations | 80029-02 | | xxxxxxxxxxx |
| Appropriated to 2012 Budget Revenue | 80029-03 | | xxxxxxxxxxx |
| Balance December 31, 2012 | 80029-04 | 348,126.29 | xxxxxxxxxxx |
| | | 348,126.29 | 348,126.29 |

## BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

4. Amount of Interest on Bonds with a Covenant - 2013 Requirement $ _____ **N/A**

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!

*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 | | 92,823,231.11 |
| 2. Amount of Item 1 Collected in 2012 (*) | 91,875,069.23 | |
| 3. Seventy (70) percent of Item 1 | | 64,976,261.78 |

(*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or mates fall due during 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 appropriaion required to be included in the Fiscal Year 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

| | | | | |
|---|---|---|---|---|
| 1. Cash Deficit - 2011 | | | $ | |
| 2. 4% of 2010 Tax Levy for all purposes: | | | | |
| Levy -- $ | | **N/A** | = | $ |
| 3. Cash Deficit - 2012 | | | $ | |
| 4. 4% of 2012 Tax Levy for all purposes: | | | | |
| Levy -- $ | | | = | $ |

E.

| Unpaid | 2011 | 2012 | Total |
|---|---|---|---|
| 1. State Taxes | $ | $ | $ |
| 2. County Taxes | $ | $17,473.08 | $17,473.08 |
| 3. Amounts due Special Districts | $ | $ | $ |
| 4. Amounts due School Districts for Local School Tax | $ | $ | $ |

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

# UTILITIES ONLY

***Note:***

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

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED MUST BE DISCLOSED IN THIS UTILITY CAPITAL SECTION IN THE SAME MANNER AS SET FORTH IN GENERAL CAPITAL FUND ON SHEET 8

# POST CLOSING

# TRIAL BALANCE - WATER UTILITY FUND

AS OF 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 |
|---|---|---|
| **WATER OPERATING FUND** | | |
| Cash | 5,670,018.17 | |
| Change Fund | 50.00 | |
| | | |
| Consumer Accounts Receivable | 323,940.84 | |
| Due From Water Capital Fund | 9.70 | |
| | | |
| Due to Sewer Operating Fund | | 1,415.84 |
| | | |
| Encumbrance Payable | | 354,287.66 |
| Accounts Payable | | 3,804.00 |
| Appropriation Reserves | | 658,625.63 |
| Premium - Water Sale | | 10,700.00 |
| Water Overpayments | | 1,929.72 |
| Accrued Interest on Notes | | 17,325.00 |
| | | |
| | | 1,048,087.85 "c" |
| Reserve for Receivables | | 323,940.84 |
| Fund Balance | | 4,621,990.02 |
| | | |
| | 5,994,018.71 | 5,994,018.71 |
| **WATER CAPITAL FUND** | | |
| Cash | 2,143,097.25 | |
| Fixed Capital | 8,472,805.00 | |
| Fixed Capital - Authorized and Uncompleted | 21,886,005.54 | |
| | | |
| Due to Water Operating Fund | | 9.70 |
| Encumbrances Payable | | 94,014.12 |
| Bond Anticipation Notes | | 7,700,000.00 |
| Capital Improvement Fund | | 111,370.32 |
| Reserve for Payment of Debt | | 56,815.43 |
| Reserve for Amortization | | 17,592,805.00 |
| Deferred Reserve for Amortization | | 2,387,750.50 |
| Reserve for Various Improvements | | 16,000.00 |
| Improvement Authorizations: | | |
| Funded | | 230.20 |
| Unfunded | | 4,244,163.07 |
| | | |
| Fund Balance | | 298,749.45 |
| Estimated Proceeds | 2,678,255.04 | |
| Bonds and Notes Authorized not Issued | | 2,678,255.04 |
| | | |
| | 35,180,162.83 | 35,180,162.83 |

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE -

# WATER UTILITY ASSESSMENT TRUST FUNDS

**IF MORE THAN ONE UTILITY**

**EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS OF DECEMBER 31, 2012

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
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(Do not crowd - add additional sheets)

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

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

*Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2012

## BUDGET REVENUES

| Source | | Budget | Received in Cash | Excess or (Deficit) |
|---|---|---|---|---|
| Operating Surplus Anticipated | 91301- | 2,116,220.00 | 2,116,220.00 | |
| Operating Surplus Anticipated with Consent | | | | |
| of Director of Local Govt. Services | 91302- | | | |
| Rents | 91303- | 3,000,000.00 | 4,862,965.80 | 1,862,965.80 |
| Fire Hydrant Service | 91304- | | | |
| Miscellaneous | 91305- | | | |
| Tapping and Capacity Fees | | 30,000.00 | 21,570.00 | (8,430.00) |
| | | | | |
| Water Utility Capital - Fund Balance | | 130,000.00 | 130,000.00 | |
| | | | | |
| Added by N.J.S. 40A:4-87:(List) | | xxxxxxxxxxxxx | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | | 5,276,220.00 | 7,130,755.80 | 1,854,535.80 |
| Deficit (General Budget)** | 91306- | | | |
| | 91307- | 5,276,220.00 | 7,130,755.80 | 1,854,535.80 |

**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 | | 5,276,220.00 |
| Added by N.J.S. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 5,276,220.00 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 5,276,220.00 |
| Deduct Expenditures: | | |
| Paid or Charged | 4,617,594.37 | |
| Reserved | 658,625.63 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 5,276,220.00 |
| Unexpended Balance Canceled (See Footnote) | | |

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

# STATEMENT OF 2012 OPERATION

## WATER UTILITY

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

### SECTION 1:

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

### SECTION 2:

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

| | | |
|---|---|---|
| 2011 Appropriation Reserves Canceled in 2012 | 780,458.28 | |
| Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None" | NONE | |
| *Excess (Revenue Realized) | | 780,458.28 |

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

# RESULTS OF 2012 OPERATIONS - WATER UTILITY

| | Debit | Credit |
|---|---|---|
| Excess in Anticipated Revenues | xxxxxxxxxxx | 1,854,535.80 |
| Unexpended Balances of Appropriations | xxxxxxxxxxx | |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxxxx | 32,717.37 |
| Unexpended Balances of 2011 Appropriation Reserves* | xxxxxxxxxxx | 780,458.28 |
| | | |
| Accounts Payable Cancelled | | 4,875.00 |
| Accrued Interest Cancelled | | 103,341.67 |
| Deficit in Anticipated Revenue | | xxxxxxxxxxx |
| Refund of Prior Year Revenue | 52.43 | xxxxxxxxxxx |
| Operating Deficit - To Trial Balance | xxxxxxxxxxx | |
| Excess in Operations - to Operating Surplus | 2,775,875.69 | xxxxxxxxxxx |
| *See restriction in amount on Sheet 45, SECTION 2 | 2,775,928.12 | 2,775,928.12 |

## OPERATING SURPLUS - WATER UTILITY

| | Debit | Credit |
|---|---|---|
| Balance, January 1, 2012 | xxxxxxxxxxx | 3,962,334.33 |
| | | |
| Excess in Results of 2012 Operations | xxxxxxxxxxx | 2,775,875.69 |
| Amount Appropriated in 2012 Budget - Cash | 2,116,220.00 | |
| Amount Appropriated in 2012 Budget with Prior Written | | xxxxxxxxxxx |
| Consent of Director of Local Government Services | | xxxxxxxxxxx |
| | | |
| Balance, December 31, 2012 | 4,621,990.02 | xxxxxxxxxxx |
| | 6,738,210.02 | 6,738,210.02 |

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

| | | |
|---|---|---|
| Cash | | 5,670,068.17 |
| Investments | | |
| Interfund Accounts Receivable | | 9.70 |
| Subtotal | | 5,670,077.87 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 1,048,087.85 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 4,621,990.02 |
| Other Assets Pledged to Operating Surplus* | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | |
| | | 4,621,990.02 |

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

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

| | | |
|---|---|---|
| Balance, December 31, 2011 | | $174,734.77 |
| Increased by: | | |
| Water Rents Levied | | $5,012,171.87 |
| | | $5,186,906.64 |
| Decreased by: | | |
| Collections | $4,862,965.80 | |
| Overpayments applied | $ | |
| Transfer to Water Liens | $ | |
| Other | $ | |
| | | $4,862,965.80 |
| Balance, December 31, 2012 | | $323,940.84 |

## SCHEDULE OF WATER UTILITY LIENS

| | | |
|---|---|---|
| Balance, December 31, 2011 | | $ |
| Increased by: | | |
| Transfers from Accounts Receivable | $ | |
| Penalties and Costs | $ | |
| Other | $ | |
| | | **N/A** |
| Decreased by: | | |
| Collections | $ | |
| Other | $ | |
| Balance, December 31, 2012 | | $ |

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

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

| | Caused By | Amount Dec. 31, 2011 per Audit Report | Amount in 2012 Budget | Amount Resulting from 2012 | Balance as of Dec. 31, 2012 |
|---|---|---|---|---|---|
| 1. | Emergency Authorization -* | $ | $ | $ | $ |
| 2. | | $ | $ | $ | $ |
| 3. | | $ | $ | $ | $ |
| 4. | | $ | $ | $ | $ |
| 5. | | $ | $ | $ | $ |
| 6 | | $ | **$ N/A** | $ | $ |
| 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. | | **N/A** | |
| 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. | | | **N/A** | $ | $ |
| 3. | | | | $ | $ |
| 4. | | | | $ | $ |

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

## WATER UTILITY ASSESSMENT BONDS

| | Debit | Credit | 2013 Debt Service |
|---|---|---|---|
| Outstanding, January 1, 2012 | ********** | | |
| Issued | ********** | | |
| | | | |
| | N/A | | |
| Paid | | ********** | |
| Outstanding, December 31, 2012 | | ********** | |
| | | | |
| 2013 Bond Maturities - Assessment Bonds | | | |
| 2013 Interest on Bonds* | | | |

## WATER UTILITY CAPITAL BONDS

| | | | |
|---|---|---|---|
| Outstanding, January 1, 2012 | ********** | | |
| Issued | ********** | | |
| Paid | | ********** | |
| | N/A | | |
| | | | |
| Outstanding, December 31, 2012 | | ********** | |
| | | | |
| 2013 Bond Maturities - Capital Bonds | | | |
| 2013 Interest on Bonds* | | | |

## INTEREST ON BONDS - WATER UTILITY BUDGET

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

## LIST OF BONDS ISSUED DURING 2012

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

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

## WATER UTILITY _____ LOANS

| | Debit | Credit | 2013 Debt Service |
|---|---|---|---|
| Outstanding, January 1, 2012 | ********** | | |
| Issued | ********** | | |
| | | | |
| | N/A | | |
| Paid | | ********** | |
| Outstanding, December 31, 2012 | | ********** | |
| | | | |
| 2013 Loan Maturities - Assessment Bonds | | | |
| 2013 Interest on Loans* | | | |
| **WATER UTILITY CAPITAL BONDS** | | | |
| Outstanding, January 1, 2012 | ********** | | |
| Issued | ********** | | |
| Paid | | ********** | |
| | N/A | | |
| | | | |
| Outstanding, December 31, 2012 | | ********** | |
| | | | |
| 2013 Loan Maturities - Capital Bonds | | | |
| 2013 Interest on Loans* | | | |
| **INTEREST ON LOANS - WATER UTILITY BUDGET** | | | |
| 2013 Interest on lLoans (*Items) | | | |
| Less: Interest Accrued to 12/31/12 (Trial Balance) | | | |
| Subtotal | N/A | | |
| Add: Interest to be Accrued as of 12/31/13 | | | |
| Required Appropriation 2013 | | | |

## LIST OF LOANS ISSUED DURING 2012

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

# 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 | 2013 Budget Requirement For Interest ** | |
|---|---|---|---|---|---|---|---|---|
| 1. 1165/1183 - Various Water Improvements | 2,000,000.00 | 10/28/99 | | | | | | |
| 2. 1165/1183 - Various Water Improvements | 1,500,000.00 | 10/25/01 | | | | | | |
| 3. 1165/1183 - Various Water Improvements | 125,000.00 | 10/16/08 | | | | | | |
| 4. 1165/1183 - Various Water Improvements | 50,000.00 | 10/15/09 | | | | | | |
| 5. 1244/1371 - Acquisition of Meters | 1,400,000.00 | 10/25/01 | | | | | | |
| 6. 1244/1371 - Acquisition of Meters | 50,000.00 | 10/15/09 | 25,000.00 | 10/11/2013 | 1.00% | 25,000.00 | 250.00 | |
| 7. 1244/1371 - Acquisition of Meters | 187,150.00 | 10/13/11 | 175,000.00 | 10/11/2013 | 1.00% | 25,000.00 | 1,750.00 | |
| 8. 1519/1567 - Various Water Improvements | 900,000.00 | 10/19/06 | 200,000.00 | 10/11/2013 | 1.00% | 50,000.00 | 2,000.00 | |
| 9. 1519/1567 - Various Water Improvements | 925,000.00 | 10/16/08 | 725,000.00 | 10/11/2013 | 1.00% | 125,000.00 | 7,250.00 | |
| 10. 1519/1567 - Various Water Improvements | 355,000.00 | 10/15/09 | 300,000.00 | 10/11/2013 | 1.00% | 50,000.00 | 3,000.00 | |
| 11. 1519/1567 - Various Water Improvements | 110,000.00 | 10/13/11 | 100,000.00 | 10/11/2013 | 1.00% | 25,000.00 | 1,000.00 | |
| 12. 1519/1647 - Various Water Improvements | 375,000.00 | 10/11/12 | 375,000.00 | 10/11/2013 | 1.00% | 25,000.00 | 3,750.00 | |
| 13. 1544 - Various Water Improvements | 450,000.00 | 10/19/06 | | | | | | |
| 14. 1544 - Various Water Improvements | 75,000.00 | 10/16/08 | | | | | | |
| 15. 1575 - Various Water Improvements | 450,000.00 | 10/16/08 | 300,000.00 | 10/11/2013 | 1.00% | 25,000.00 | 3,000.00 | |
| 16. 1575 - Various Water Improvements | 10,000.00 | 10/15/09 | | | | | | |
| 17. 1575 - Various Water Improvements | 2,230,000.00 | 10/14/10 | 2,200,000.00 | 10/11/2013 | 1.00% | 200,000.00 | 22,000.00 | |
| 18. 1575 - Various Water Improvements | 2,850.00 | 10/13/11 | | | | | | |
| 19. 1613 - Various Water Improvements | 600,000.00 | 10/16/08 | 425,000.00 | 10/11/2013 | 1.00% | 75,000.00 | 4,250.00 | |
| 20. 1613 - Various Water Improvements | 85,000.00 | 10/15/09 | | | | | | |
| 21. 1613 - Various Water Improvements | 25,000.00 | 10/11/12 | 25,000.00 | 10/11/2013 | 1.00% | 25,000.00 | 250.00 | |
| 22. 1677 - Ford Well Field | 1,645,000.00 | 10/14/10 | 1,600,000.00 | 10/11/2013 | 1.00% | 50,000.00 | 16,000.00 | |
| 23. 1677 - Ford Well Field | 175,000.00 | 10/11/12 | 175,000.00 | 10/11/2013 | 1.00% | 25,000.00 | 1,750.00 | |
| 24. 1708 - Various Water Improvements | 1,075,000.00 | 10/11/12 | 1,075,000.00 | 10/11/2013 | 1.00% | 75,000.00 | 10,750.00 | |
| | | | | | | | | |
| **Totals** | 14,800,000.00 | | 7,700,000.00 | | | 800,000.00 | 77,000.00 | |

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

**Memo: Designate all "Capital Notes" issued under N.J.S.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 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.**

**** 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 | 77,000.00 |
| Less: Interest Accrued to 12/31/12 (Trial Balance) | 17,325.00 |
| Subtotal | 59,675.00 |
| Add: Interest to be Accrued as of 12/31/13 | 54,666.67 |
| Required Appropriation - 2013 | 114,341.67 |

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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

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

**Utility Assessment Notes with an original date of issue of 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.**

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

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



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 / Reappropriated | Balance - December 31, 2012 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| 1165/1183 - Various Water Improvements | | 812,778.92 | | | 60.58 | | | 812,718.34 |
| 1244/1371 - Acquisition of Meters | | 7,832.19 | | | 7,832.19 | | | |
| 1361/1394 - Various Water Improvements | 230.20 | 185,000.00 | | | | | 230.20 | 185,000.00 |
| 1519/1567 - Various Water Improvements | | 83,496.54 | | | (1,705.15) | | | 85,201.69 |
| 1544/1591 - Various Water Improvements | | 255,712.49 | | | 151.90 | | | 255,560.59 |
| 1575 - Various Water Improvements | | 26,993.34 | | | | | | 26,993.34 |
| 1613 - Various Water Improvements | | 372,723.72 | | | 26,667.67 | | | 346,056.05 |
| 1647 - Renovation of Campgaw Water Tank | | 375,879.75 | | | 935.80 | | | 374,943.95 |
| 1677 - Improvements to Ford Well Field | | 1,192,593.49 | | | 134,504.38 | | | 1,058,089.11 |
| 1708 - Various Water Improvements | | | 1,100,000.00 | | 400.00 | | | 1,099,600.00 |
| | | | | | | | | |
| | | | | | | | | |
| Total 70000- | 230.20 | 3,313,010.44 | 1,100,000.00 | | 168,847.37 | 0.00 | 230.20 | 4,244,163.07 |

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

# WATER UTILITY CAPITAL FUND
## SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|---|---|
| Balance, January 1, 2012 | ********** | 61,370.32 |
| Received from 2012 Budget Appropriation* | ********** | 50,000.00 |
| | ********** | |
| Improvement Authorizations Canceled | ********** | |
| (financed in whole by the Capital Improvement Fund) | | |
| Preliminary Costs Canceled | ********** | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | | ********** |
| | | ********** |
| | | ********** |
| | | ********** |
| | | ********** |
| | | ********** |
| | | ********** |
| | | ********** |
| Appropriated to Finance Improvement Authorizations | | ********** |
| | | ********** |
| Balance, December 31, 2012 | 111,370.32 | ********** |
| | 111,370.32 | 111,370.32 |

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

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

*The full amont 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 |
|---|---|---|---|---|
| | | | | |
| 1708 - Various Water Improvements | 1,100,000.00 | 1,100,000.00 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL | 1,100,000.00 | 1,100,000.00 | | |

## WATER UTILITY CAPITAL FUND
## STATEMENT OF CAPITAL SURPLUS

### YEAR 2012

| | Debit | Credit |
|---|---|---|
| Balance, January 1, 2012 | | 370,152.45 |
| Premium on Sale of Bonds | | |
| Funded Improvement Authorizations Canceled | | |
| Premium on Sale of Notes | | 58,597.00 |
| | | |
| | | |
| Appropriated to Finance Improvement Authorizations | | |
| Appropriated to 2012 Budget Revenue | 130,000.00 | |
| Balance, December 31, 2012 | 298,749.45 | |
| | 428,749.45 | 428,749.45 |

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED MUST BE DISCLOSED IN THIS UTILITY CAPITAL SECTION IN THE SAME MANNER AS SET FORTH IN GENERAL CAPITAL FUND ON SHEET 8

# POST CLOSING

# TRIAL BALANCE - SEWER UTILITY FUND

AS OF 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 |
|---|---|---|
| **SEWER OPERATING FUND** | | |
| Cash | 3,704,951.13 | |
| Due From: | | |
| Sewer Assessment Fund | 652.23 | |
| Sewer Capital Fund | 1.63 | |
| Water Operating Fund | 1,415.84 | |
| | | |
| Sewer Accounts Receivable | 225,623.58 | |
| | | |
| | | |
| Reserve for Arbitrage | | 45,000.00 |
| Accounts Payable | | 762.35 |
| Appropriation Reserves | | 328,570.81 |
| Encumbrances Payable | | 38,944.18 |
| Sewer Overpayments | | 10,041.88 |
| Accrued Interest on Notes | | 23,000.00 |
| | | |
| | | 446,319.22 "c" |
| Reserve for Receivables | | 225,623.58 |
| Fund Balance | | 3,260,701.61 |
| | 3,932,644.41 | 3,932,644.41 |
| | | |
| **SEWER CAPITAL FUND** | | |
| Cash | 578,970.05 | |
| | | |
| Fixed Capital | 18,401,375.00 | |
| Fixed Capital Authorized and Uncompleted | 4,750,200.00 | |
| | | |
| | | |
| Due to Sewer Operating | | 1.63 |
| Bond Anticipation Notes | | 1,734,200.00 |
| Encumbrance Payable | | 46,035.00 |
| Reserve for Amortization | | 18,917,875.00 |
| Deferred Reserve for Amortization | | 226,300.00 |
| Reserve for Payment of Debt | | 44,242.24 |
| | | |
| Improvement Authorizations - Unfunded | | 2,272,962.04 |
| | | |
| | | |
| | | |
| Capital Improvement Fund | | 146,947.00 |
| Fund Balance | | 341,982.14 |
| | | |
| Estimated Proceeds | 2,273,200.00 | |
| Bonds and Notes Authorized | | 2,273,200.00 |
| | | |
| | 26,003,745.05 | 26,003,745.05 |

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

# POST CLOSING TRIAL BALANCE -

# SEWER UTILITY ASSESSMENT TRUST FUNDS

**IF MORE THAN ONE UTILITY**

**EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS OF DECEMBER 31, 2011

| Title of Account | Debit | Credit |
|---|---|---|
| | | |
| Cash | 1,613,149.63 | |
| | | |
| | | |
| Sewer Assessment Receivable: | | |
| Phase IV | 168,262.88 | |
| Phase V | 1,645,894.72 | |
| | | |
| Due to Sewer Operating Fund | | 652.23 |
| Bond Anticipation Notes | | 2,265,800.00 |
| | | |
| Resrve for Assessmnents: | | |
| Phase IV | | 168,262.88 |
| | | |
| Fund Balance: | | |
| Phase III | | 479,023.24 |
| Phase IV | | 513,568.88 |
| | | |
| | | |
| | 3,427,307.23 | 3,427,307.23 |

(Do not crowd - add additional sheets)

# ANALYSIS OF 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 | | | | Assessments Confirmed | Disbursements | Balance Dec. 31, 2012 |
|---|---|---|---|---|---|---|---|---|
| | | Assessments and Liens | Operating Budget | Interest | | | | |
| Assessment Serial Bond Issues: | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Assessment Bond Anticipation Note Issues: | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX |
| Bond Anticipation Notes - Phase V | | | | | | 2,265,800.00 | | 2,265,800.00 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Other Liabilities | 582.37 | | | 14,322.26 | | | 14,252.40 | 652.23 |
| Trust Surplus | 868,740.54 | 123,851.58 | | | | | | 992,592.12 |
| Less Assets "Unfinanced"* | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX | XXXXX |
| Assessments Receivable - Phase IV | | 619,905.28 | | | | 2,265,800.00 | | 1,645,894.72 |
| | | | | | | | | |
| | | | | | | | | |
| | 869,322.91 | 743,756.86 | | 14,322.26 | | | 14,252.40 | 1,613,149.63 |

*Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2012

## BUDGET REVENUES

| Source | | Budget | Received in Cash | Excess or Deficit* |
|---|---|---|---|---|
| Operating Surplus Anticipated | _01 | 1,663,710.00 | 1,663,710.00 | |
| Operating Surplus Anticipated with Consent | | | | |
| of Director of Local Govt. Services | _02 | | | |
| Sewer Rents | | 4,200,000.00 | 5,666,991.70 | 1,466,991.70 |
| | | | | |
| Sewer Utility Capital - Fund Balance | | 120,000.00 | 0.00 | (120,000.00) |
| Sewer Utility Capital - Capital Improvement Fund | | 50,000.00 | 50,000.00 | |
| | | | | |
| | | | | |
| Added by N.J.S. 40A:4-87:(List) | | xxxxxxxxxxxxx | xxxxxxxxxxxxx | xxxxxxxxxxxxx |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | | 6,033,710.00 | 7,380,701.70 | 1,346,991.70 |
| Deficit (General Budget)** | _07 | | | |
| | _08 | 6,033,710.00 | 7,380,701.70 | 1,346,991.70 |

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

## STATEMENT OF BUDGET APPROPRIATIONS

| | | |
|---|---|---|
| Appropriations: | | ********** |
| Adopted Budget | | 6,033,710.00 |
| Added by N.J.S. 40A:4-87 | | |
| Emergency | | |
| Total Appropriations | | 6,033,710.00 |
| Add: Overexpenditures (See Footnote) | | |
| Total Appropriations and Overexpenditures | | 6,033,710.00 |
| Deduct Expenditures: | | |
| Paid or Charged | 5,585,139.19 | |
| Reserved | 328,570.81 | |
| Surplus (General Budget)** | | |
| Total Expenditures | | 5,913,710.00 |
| Unexpended Balance Canceled (See Footnote) | | 120,000.00 |

**FOOTNOTES**: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

# STATEMENT OF 2012 OPERATION
## SEWER UTILITY

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

### SECTION 1:

| | | |
|---|---|---|
| Revenue Realized | ********** | |
| Budget Revenue (Not Including "Deficit (General Budget)") | | |
| Miscellaneous Revenue Not Anticipated | | |
| 2011 Appropriation Reserves Canceled* | | |
| (Excess Revenue Realized) | | |
| | | |
| 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 Appropriation Reserves | | |
| Total Expenditures | | |
| Less: Deferred Charges Included in Above "Total Expenditures" | N/A | |
| Total Expenditures - As Adjusted | | |
| Excess | | |
| Budget Appropriation - Surplus (General Budget)** | | |
| Remainder = Balance of "Results of 2012 Operation" ("Excess in Operations") - Sheet 60) | | |
| | | |
| Deficit | | |
| Anticipated Revenue - Deficit (General Budget)** | | |
| Remainder = Balance of "Results of 2012 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60) | | |

### SECTION 2:

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

| | | |
|---|---|---|
| 2011 Appropriation Reserves Canceled in 2012 | 173,787.00 | |
| Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None" | NONE | |
| *Excess (Revenue Realized) | | 173,787.00 |

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

# RESULTS OF 2012 OPERATIONS - SEWER UTILITY

| | Debit | Credit |
|---|---|---|
| Excess in Anticipated Revenues | xxxxxxxxxxx | 1,346,991.70 |
| Unexpended Balances of Appropriations | xxxxxxxxxxx | 120,000.00 |
| Miscellaneous Revenue Not Anticipated | xxxxxxxxxxx | 55,464.67 |
| Unexpended Balances of 2011 Appropriation Reserves* | xxxxxxxxxxx | 173,787.00 |
| Accounts Payable Cancelled | | |
| Accrued Interest Cancelled | | 123,253.34 |
| | | |
| Deficit in Anticipated Revenue | | xxxxxxxxxxx |
| Refund of Prior Year Revenue | 1,375.87 | xxxxxxxxxxx |
| Operating Deficit - To Trial Balance | xxxxxxxxxxx | |
| Excess in Operations - to Operating Surplus | 1,818,120.84 | xxxxxxxxxxx |
| *See restriction in amount on Sheet 59, SECTION 2 | 1,819,496.71 | 1,819,496.71 |

## OPERATING SURPLUS - SEWER UTILITY

| | Debit | Credit |
|---|---|---|
| Balance, January 1, 2012 | xxxxxxxxxxx | 3,106,290.77 |
| | | |
| Excess in Results of 2012 Operations | xxxxxxxxxxx | 1,818,120.84 |
| Amount Appropriated in 2012 Budget - Cash | 1,663,710.00 | |
| Amount Appropriated in 2012 Budget with Prior Written | | xxxxxxxxxxx |
| Consent of Director of Local Government Services | | xxxxxxxxxxx |
| | | |
| Balance, December 31, 2012 | 3,260,701.61 | xxxxxxxxxxx |
| | 4,924,411.61 | 4,924,411.61 |

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

| | | |
|---|---|---|
| Cash | | 3,704,951.13 |
| Investments | | |
| Interfund Accounts Receivable | | 2,069.70 |
| Subtotal | | 3,707,020.83 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 446,319.22 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | 3,260,701.60 |
| Other Assets Pledged to Operating Surplus* | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | |
| | | 3,260,701.60 |

# 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 SEWER UTILITY ACCOUNTS RECEIVABLE

| | | |
|---|---|---|
| Balance, December 31, 2011 | | $182,026.52 |
| Increased by: | | |
| Sewer Rents Levied | | $5,710,588.76 |
| | | $5,892,615.28 |
| Decreased by: | | |
| Collections | $5,666,991.70 | |
| Overpayments applied | $ | |
| Transfer to Sewer Liens | $ | |
| Other | $ | |
| | | $5,666,991.70 |
| Balance, December 31, 2012 | | $225,623.58 |

## SCHEDULE OF SEWER UTILITY LIENS

| | | |
|---|---|---|
| Balance, December 31, 2011 | | $ |
| Increased by: | | |
| Transfers from Accounts Receivable | $ | |
| Penalties and Costs | $ | |
| Other | $ | N/A |
| Decreased by: | | |
| Collections | $ | |
| Other | $ | |
| Balance, December 31, 2012 | | $ |

# DEFERRED CHARGES
## - MANDATORY CHARGES ONLY -
# SEWER UTILITY FUND

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

| | Caused By | Amount Dec. 31, 2011 per Audit Report | Amount in 2012 Budget | Amount Resulting from 2012 | Balance as of Dec. 31, 2012 |
|---|---|---|---|---|---|
| 1. | Emergency Authorization -* | $ | $ | $ | $ |
| 2. | | $ | $ | $ | $ |
| 3. | | $ | $ | $ | $ |
| 4. | | $ | $ | $ | $ |
| 5. | | $ | $ N/A | $ | $ |
| 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. | | N/A | |
| 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. | | | | $ | $ |
| 3. | | | N/A | $ | $ |
| 4. | | | | $ | $ |

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

## SEWER UTILITY ASSESSMENT BONDS

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

## SEWER UTILITY CAPITAL BONDS

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

## INTEREST ON BONDS - SEWER UTILITY BUDGET

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

## LIST OF BONDS ISSUED DURING 2012

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

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

## _____ UTILITY LOAN

| | Debit | Credit | 2013 Debt Service |
|---|---|---|---|
| Outstanding, January 1, 2012 | ********** | | |
| Issued | ********** | | |
| | | | |
| | N/A | | |
| Paid | | ********** | |
| Outstanding, December 31, 2012 | | ********** | |
| | | | |
| 2013 Loan Maturities | | | $ |
| 2013 Interest on Loans* | | $ | |

## _____ UTILITY LOAN

| | | | |
|---|---|---|---|
| Outstanding, January 1, 2012 | ********** | | |
| Issued | ********** | | |
| Paid | | ********** | |
| | N/A | | |
| | | | |
| Outstanding, December 31, 2012 | | ********** | |
| | | | |
| 2013 Loan Maturities | | | $ |
| 2013 Interest on Loans* | | $ | |

## INTEREST ON LOANS - _____ UTILITY BUDGET

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

## LIST OF LOANS ISSUED DURING 2012

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

# 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. 1343/1390 Sanitary Sewer - Phase IV | 3,600,000.00 | 6/19/02 | | | | | | |
| 2 . 1447 Various Sewer Improvements | 150,000.00 | 6/14/07 | | | | | | |
| 3 . 1507/1553/1566 Sanitary Sewer - Phase V | 6,450,000.00 | 6/14/07 | 1,634,200.00 | 6/7/2013 | 1.00% | 334,200.00 | 16,342.00 | |
| 4 . 1545 Various Sewer Improvements | 525,000.00 | 6/14/07 | 100,000.00 | 6/7/2013 | 1.00% | 50,000.00 | 1,000.00 | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| **Total** | 10,725,000.00 | | 1,734,200.00 | | | 384,200.00 | 17,342.00 | |

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

**Memo: Designate all "Capital Notes" issued under N.J.S.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 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.**

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

| INTEREST ON NOTES - SEWER UTILITY BUDGET | |
|---|---|
| 2013 Interest on Notes (Capital/Assessment) | $40,000.00 |
| Less: Interest Accrued to 12/31/12 (Trial Balance) | $23,000.00 |
| Subtotal | $17,000.00 |
| Add: Interest to be Accrued as of 12/31/13 | $58,933.33 |
| Required Appropriation - 2013 | $75,933.33 |

# 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 . 1507/1553/1566 Sanitary Sewer - Phase V | 2,265,800.00 | 6/14/07 | 2,265,800.00 | 6/7/2013 | 1.00% | 465,800.00 | 22,658.00 | 6/7/2013 |
| 2. | | | | | | | | |
| 3 . | | | | | | | | |
| 4 . | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| 15. | | | | | | | | |

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

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

Utility Assessment Notes with an original date of issue of 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.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

| Purpose | Amount of Obligation Outstanding Dec. 31, 2012 | | 2013 Budget Requirement | | | |
|---|---|---|---|---|---|---|
| | | | For Principal | | For Interest/Fees | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| 7. | N/A | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| 13. | | | | | | |
| 14. | | | | | | |
| Total | | | | | | |
| | | | 80051-01 | | 80051-02 | |

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



Sheet 65a

# 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 / Reappropriated | Balance - December 31, 2012 | |
|---|---|---|---|---|---|---|---|---|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| | | | | | | | | |
| | | | | | | | | |
| 1447 - Improvements to Sanitary Sewer System | | 100,000.00 | | | | 100,000.00 | | |
| | | | | | | | | |
| 1507/1553 - Sanitary Sewer Phase V | | 1,919,205.99 | | | (85,948.77) | | | 2,005,154.76 |
| | | | | | | | | |
| 1545 - Various Improvements | | 267,864.17 | | | 56.89 | | | 267,807.28 |
| | | | | | | | | |
| 1648 - Acquisition and Installation of Telemetry | | 1,026.42 | | | 1,026.42 | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total 70000- | | 2,288,096.58 | 0.00 | | (84,865.46) | 100,000.00 | | 2,272,962.04 |

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

# SEWER UTILITY CAPITAL FUND
## SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | Debit | Credit |
|---|---|---|
| Balance, January 1, 2012 | ********** | 196,947.00 |
| 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 2012 Budget Revenue | 50,000.00 | ********** |
| | | ********** |
| | | ********** |
| Appropriated to Finance Improvement Authorizations | | ********** |
| | | ********** |
| Balance, December 31, 2012 | 146,947.00 | ********** |
| | 196,947.00 | 196,947.00 |

# SEWER UTILITY CAPITAL FUND
## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | Debit | Credit |
|---|---|---|
| Balance, January 1, 2012 | ********** | |
| Received from 2012 Budget Appropriation* | ********** | |
| Received from 2012 Emergency Appropriation* | ********** | |
| | | |
| Appropriated to Finance Improvement Authorizations | **N/A** | ********** |
| | | ********** |
| 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.

# SEWER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2012

## AND

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

### UTILITIES ONLY

| Purpose | Amount Appropriated | Total Obligations Authorized | Down Payment Provided By Ordinance | Amount of Down Payment in Budget of 2012 or Prior Years |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | N/A | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | | |

## SEWER UTILITY CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

### YEAR 2012

| | Debit | Credit |
|---|---|---|
| Balance, January 1, 2012 | xxxxxxxxxxx | 311,662.14 |
| Premium on Sale of Notes | xxxxxxxxxxx | 30,320.00 |
| Funded Improvement Authorizations Canceled | xxxxxxxxxxx | |
| | | |
| | | |
| | | |
| Appropriated to Finance Improvement Authorizations | | xxxxxxxxxxxxxx |
| Appropriated to 2012 Budget Revenue | | xxxxxxxxxxxxxx |
| Balance, December 31, 2012 | 341,982.14 | xxxxxxxxxxxxxx |
| | 341,982.14 | 341,982.14 |

# 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


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| 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 |
| 48 & 62. | Deferred Charges and List of Judgments - Utility |
| 49 & 63. | Summary Statement of Debt Service Requirements |
| 49a. & 63a. | Summary Statement of Loan Requirements |
| 50 & 64. | Debt Service for Utility Notes (Other than Utility Assessment Notes) |
| 51 & 65. | Debt Service for Utility Assessment Notes |
| 51a. & 65a. | Schedule of Capital Lease Program Obligations |
| 52 & 66. | Improvement Authorizations (Utility Capital) |
| 53 & 67. | Capital Improvement Fund and Down Payments |
| 54 & 68. | Utility Capital Improvements Authorized in 2012; Utility Capital Surplus |