

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)**

POPULATION LAST CENSUS 40,742
NET VALUATION TAXABLE 2012 2,421,587,877
MUNICODE 1215

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2013
MUNICIPALITIES - AUGUST 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 _____ of North Brunswick _____, County of Middlesex _____

**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.

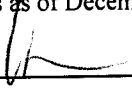
Signature 
Title Chief Financial Officer

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

Further, I do hereby certify that I, Kala Sriranganathan _____, am the Chief Financial Officer, License # N0574 _____, of the Township _____ of North Brunswick _____, County of Middlesex _____ and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature 
Title CFO
Address 710 Hermann Road, North Brunswick, NJ 08902
Phone Number 732 247 0922 ext 455
Fax Number 732 249 2328
Email ksriranganathan@northbrunswicknj.gov

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 _____ of _____ as of December 31, 20 _____ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

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

Certified by me

This _____ day of _____, 2013

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

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

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2013 as required under N.J.A.C. 5:23-4.17.

Printed Name: Thomas Paun

Signature: Thomas Paun

Certificate #: 5733

Date: 8/1/13

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____


Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of North Brunswick

Chief Financial Officer: Kala Sriranganathan

Signature: 

Certificate #: N0574

Date: 08/01/13

226002154

Fed I.D. #

Township of North Brunswick
Municipality

Middlesex

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 6/30/2013

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>67,809</u>	<u>\$ 663,700</u>	<u>\$</u>

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

xxxxxxxxx Single Audit

 Program Specific Audit


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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.


Signature Of Chief Financial Officer

Sheet 1d

8/1/13
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION NOT APPLICABLE

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

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

Name _____

Title _____

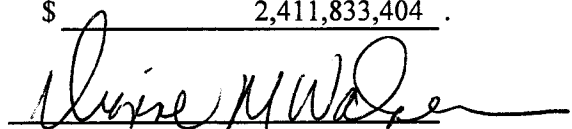
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,411,833,404 .


SIGNATURE OF TAX ASSESSOR

North Brunswick
MUNICIPALITY

Middlesex
COUNTY

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

POST CLOSING

AS AT JUNE 30, 2013

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

[illegible]

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D) AS AT JUNE 30, 2013

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

Title of Account		Debit	Credit
LIABILITIES			
Appropriation Reserves			1,073,863
Encumbrance Payable - Budget Appropriations			815,406
Accounts Payable - Prior Years Bills			62,922
Encumbrance Payable - Tax Overpayment			
Tax Overpayments			
Prepaid Taxes			266,740
School Taxes Payable			37,641,521
Less - Deferred School Taxes Payable			-37,167,758
Filing Fees Due NJ			12,710
Reserve, FMBA Health			9,966
Reserve for Tax Appeals			256,972
Reserve for Rental Inspections			300
Reserve for Master Plan			2,516
Reserve for Tax Map Revisions			9,346
Sub-Total Liabilities ("C")			2,984,505
Total Fully Reserved Receivables			458,037
Fund Balance			4,363,316
		7,805,858	7,805,858

(Do not crowd - add additional sheets)

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 AT JUNE 30, 2012

Title of Account		Debit	Credit
Cash	85001	7,193,104	
Taxes Receivable	85002	475	
Tax Title Liens	85003	292,191	
Foreclosed Property	85004	161,971	
Other Receivables	85007	186,637	
State and Federal Grants Receivable	85006	1,101,028	
Emergencies and Deferred Charges	85005		
Total Assets	85008	8,935,406	
Cash Liabilities	85009		4,114,053
Reserve for Receivables	85010		458,037
Fund Balance	85011		4,363,316
Total Liabilities, Reserves and Fund Balance	85012		8,935,406
TOTAL		8,935,406	8,935,406

Accounts #1 and #2*
AS AT JUNE 30, 2013

NOT APPLICABLE

Sheet 4

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT JUNE 30, 2013

[illegible]

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT JUNE 30, 2013

Title of Account	Debit	Credit
Cash	5,066,045	
Investments- LOSAP	814,622	
Assessments & Assessment Liens Receivable	71,055	
Due from Middlesex County- CDBG	113,099	
LOSAP Funds		814,622
Trust Assessment - Reserve for Receivables		71,055
Parks & Recreation		
Animal Control- Due to State of New Jersey		32
Animal Control- Reserve for Expenditures		28,990
Open Space Reserve		565,177
Recreation Programs		843,014
Finance Office		
Payroll Liabilities		174,044
NJ Unemployment		179,805
Terminal Leave Accrual		153,973
Tax Lien Premiums		1,213,300
Donations Gifts & Bequests		11,382
Public Safety		
Forfeited Funds		87,883
Seized Funds		968
Unclaimed Funds		6,503
Outside Employment		9,952
Uniform Fire Code		91,726
Public Works- Snow Removal		156,405
	6,064,821	4,408,830

(Do not crowd - add additional sheets)

AS AT JUNE 30, 2013

Sheet 6 (2)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year SFY 2012 (1) \$ 14,600
x 25%
(2) \$ 3,650

Municipal Public Defender Trust Cash Balance June 30, 2013 (3) \$ 16,685

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

Amount in excess of the amount expended: 3 - (1 + 2) = \$ (1,565)

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: Kala Srirangenathan
Signature: 
Certificate #: N0574
Date: 08/01/13

TRUST FUND
SCHEDULE OF CASH AND RESERVE ACTIVITY

	Balance June 30, 2012	Cash.....		Adjustments	Balance June 30, 2013
		Receipts	Disbursements		
Animal Control Trust Fund					
Due NJ - Animal License Fees..... \$	1,060.00	\$ 2,716.60	\$ (2,741.00)	\$ (1,003.60)	\$ 32.00
Animal Control Reserves.....	17,860.77	16,817.80	(6,691.70)	1,003.60	28,990.47
Payroll					
Deductions Payable.....	11,150.86	21,040,853.04	(20,895,692.94)		156,310.96
Miscellaneous.....	17,732.54				17,732.54
Trust Assessment					
Fund Balance.....	42,750.00		(42,750.00)		
Recreation Trust.....	789,453.92	1,343,569.18	(1,290,009.60)		843,013.50
Developers' Escrow					
Inspections.....	428,536.70	169,701.06	(198,957.53)	(2,505.10)	396,775.13
Technical Review.....	251,987.84	544,993.21	(535,044.29)	(2,265.26)	259,671.50
Performance Bonds.....	1,034,459.58	32,872.02	(325,952.69)	(4,872.75)	736,506.16
Regional Contribution Agreement					
Affordable Housing Contribution, Phase I	2,134,462.93	152.63	(2,133,172.80)		1,442.76
Growth Share Reserve.....	558,726.46	229.62	(425,346.80)		133,609.28
Other Trust Funds					
Finance					
NJ Unemployment.....	167,089.73	117,458.53	(104,742.87)		179,805.39
Terminal Leave.....	323,497.89	313,000.00	(482,524.73)		153,973.16
Tax Sale - Premium on TTL.....	977,200.00	684,300.00	(448,200.00)		1,213,300.00
Open Space					
Dedicated Tax Levy - Open Space.....	196,096.85	925,381.19	(890,516.35)		230,961.69
Developer Parkland Improvements.....	21,318.69	47,500.00			68,818.69
Tree Preservation.....	204,366.30				204,366.30
Program Income.....	47,337.07	16,414.90	(2,722.00)		61,029.97
Public Safety					
Forfeited Funds.....	32,443.16	55,439.68			87,882.84
Seized Funds.....	968.00				968.00
Unclaimed Funds.....	6,502.80				6,502.80
Miscellaneous.....	8,477.36	620,309.13	(618,834.50)		9,951.99
Uniform Fire Code.....	60,269.57	31,516.00	(60.00)		91,725.57

TRUST FUND
SCHEDULE OF CASH AND RESERVE ACTIVITY

	Balance June 30, 2012	Cash.....		Adjustments	Balance June 30, 2013
		Receipts	Disbursements		
Municipal Court					
Handicapped Parking.....	56.00	1,150.00			1,206.00
Public Defender.....	15,985.59	20,699.50	(18,000.00)		18,685.09
POAA Fines.....	895.57	218.00			1,113.57
Spinal Research.....					
Public Works - Snow Removal.....	259,184.18	\$ 92,584.43	\$ (195,363.36)		156,405.25
Donations, Gifts, & Bequests.....	3,303.66	10,000.00	\$ (1,921.75)		11,381.91
Community Development Department					
FY04 - Livingston Ave Streetscape.....	33,778.25				33,778.25
FY04 - Due Middlesex County.....	(33,778.25)				(33,778.25)
FY11 - Due Middlesex County.....	(54,428.64)	54,428.64			
FY12 - Individual Housing Rehabilitat	6,217.77		(3,364.20)		2,853.57
FY12 - Code Enforcement	20,000.00		(20,000.00)		
FY12 - Livingston Avenue/Parkway Isl	20,056.00				20,056.00
FY12 - Due County	(80,056.00)	51,686.43			(28,369.57)
FY13 - Individual Housing Rehabilitat	40,000.00	1,455.00	(32,936.00)		8,519.00
FY12 - Code Enforcement	40,000.00		(40,000.00)		
FY13 - Livingston Avenue/Parkway Isl	10,951.00				10,951.00
FY13 - Due County	(90,951.00)	40,000.00			(50,951.00)
Prepaid Rental C/O's.....					
Third Party UCC Inspections.....	238,877.54	71,225.00	(79,279.20)	(200,000.00)	30,823.34
Total - All Trust Funds.....	\$ 7,763,840.69	\$ 26,306,671.59	\$ (28,794,824.31)	\$ (209,643.11)	\$ 5,066,044.86
	Ref. B				B

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2012		RECEIPTS										Disbursements		Balance 06/30/13	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
NOT APPLICABLE																
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT JUNE 30, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	5,208,248	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	5,208,248
Cash and Investments	9,294,171	
Deferred Charges to Future Taxation:		
Funded	44,854,750	
Unfunded	32,086,748	
Outstanding Debt		
Bond Anticipation Notes Payable		26,878,500
General Serial Bonds		44,854,750
Improvement Authorizations		
Funded		80,597
Unfunded		4,639,309
Encumbrances		5,705,493
Reserve to Retire Debt		3,828,926
Capital Improvement fund		342
Fund Balance		247,752
Total	91,443,918	91,443,918

(Do not crowd - add additional sheets)

CASH RECONCILIATION JUNE 30, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,346,959	6,390,030	572,405	7,164,584
Grant Fund		44,415	15,894	28,520
Trust Funds		5,421,098	355,053	5,066,045
Capital - General		9,832,561	538,389	9,294,171
Water Operating		3,577,541	888,989	2,688,553
Water Capital		688,972	25,210	663,762
Sewer Operating		2,023,153	24,996	1,998,156
Sewer Capital		227,963	222,891	5,072
Trust Assessment - Water	30,583	384,863	39,853	375,592
Total	1,377,541	28,590,595	2,683,681	27,284,455

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____ Title: 8/1/13

CASH RECONCILIATION JUNE 30, 2013 cont'd.

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Provident	
Operating	6,098,796
Payroll	263,065
Recreation	112,836
Growth Share	133,609
Regional Contribution Agreement	1,443
Water & Sewer	823,532
Capital- Soil Remediation	4,395,822
Bel Court Trust Assessment	384,908
TD Bank	959,568
Provident	13,079,729
Capital One	435,377
Bank of America	416,104
Escrow- Inspection	435,191
Escrow- Technical Review	314,110
Escrow- Performance Bonds	736,506
TOTAL	28,590,595

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.

STATE AND FEDERAL GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	June 30, 2012	.....Budget.....			Cash	Unappropriated		
		Adopted	NJSA 40A:4-87	Adjustment	Received	Realized	Canceled	June 30, 2013
<u>STATE GRANTS</u>								
Community Development:								
NJ DOT - Rt 27 (Utilities).....	\$ 92,000.00				(92,000.00)			\$ -
NJ DOT - Mae Brook (Water).....	30,793.50							30,793.50
NJ DOT - Mae Brook (Sewer).....	32,371.00							32,371.00
NJ DOT - Rt 1 Sec (6V) Bridge (Water).....	20,000.00							20,000.00
NJ DOT - Rt 1 Sec (6V) Bridge (Sewer).....	20,000.00							20,000.00
NJ DOT - Rt 27 Sec (6V) Bridge (Water).....	25,000.00							25,000.00
NJ DOT - Rt 130/Adams Lane (Water).....	15,000.00							15,000.00
NJ DOT - Rt 130/Adams Lane (Sewer).....	10,000.00							10,000.00
NJ DOT - Rt 130 - Mae Brook.....	5,000.00							5,000.00
NJ DOT - Hermann Road.....	375,000.00							375,000.00
NJ DOT - Hollywood Street.....	250,000.00				(187,500.00)			62,500.00
NJ DOT - Rt 130/Adams Lane - Sewer		25,000.00						25,000.00
NJ DOT - Rt 130/Adams Lane - Water....		25,000.00						25,000.00
Public Safety:								
Drunk Driving Enforcement.....	\$	11,644.81			\$ (11,644.81)			
Drive Sober or Get Pulled Over.....		4,400.00	4,400.00		(8,750.00)		(50.00)	
Body Armor Grant - State.....			7,242.56		(7,242.56)			
FEMA - Emergency Mgmt Performance		14,000.00			(14,000.00)			
Parks Recreation & Community Service								
Municipal Alliance.....	32,682.00				(32,682.00)			
Municipal Alliance.....			32,682.00					32,682.00
Dodgeball Prevention.....		12,500.00			(16,225.00)			(3,725.00)
Green Communities			3,000.00					3,000.00
Public Works:								
Clean Communities.....		50,477.62				(50,477.62)		
Recycling Tonnage Grant.....			110,321.59		(110,321.59)			
ANJEC Sustainable Land Use Planning		7,500.00						7,500.00
Municipal Court								
Alcohol Education & Enforce Fund.....		2,806.08				(2,806.08)		
Alcohol Education & Enforce Fund.....								
Total - State Grants.....	907,846.50	153,328.51	157,646.15		(480,365.96)	(53,283.70)	(50.00)	685,121.50

STATE AND FEDERAL GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	June 30, 2012	Budget Adopted	NJSA 40A:4-87	Adjustment	Cash Received	Unappropriated Realized	Canceled	June 30, 2013
FEDERAL GRANTS								
Community Development:								
NJ DOT - Omaha Road.....	62,500.00				(62,500.00)			
Streetscape - Livingston Avenue.....	100,000.00							100,000.00
Public Safety:								
Bullet Proof Vest Grant - Federal.....	2,499.00				(2,499.00)			
Bullet Proof Vest Grant - Federal - fy08.....	(1,500.48)						1,500.48	
Bullet Proof Vest Grant - Federal.....	6,650.00				(6,650.00)			
Bullet Proof Vest Grant - Federal.....	(1,433.52)						1,433.52	
Bullet Proof Vest Grant - Federal.....			7,350.00					7,350.00
Justice Assistance Grant.....	172,125.00				(22,850.00)			149,275.00
COPS - Secure Our Schools.....		88,462.26			(88,264.93)		(197.33)	0.00
COPS - Secure Our Schools.....	81,901.59				(81,901.59)			
COPS in Shops.....			1,200.00					1,200.00
COPS in Shops.....	1,200.00				(1,200.00)			
Safe Routes to School.....	118,000.00							118,000.00
Parks Recreation & Community Service								
Heritage Day (County/Federal).....	1,050.00				(1,050.00)			
Heritage Day (County/Federal).....			4,428.00		(3,321.00)			1,107.00
Senior Center Meal Program.....			16,500.00					16,500.00
Senior Center Transportation.....			5,000.00					5,000.00
Senior Center Outreach Grant.....	9,500.00				(9,500.00)			
Senior Center Outreach Grant.....			9,500.00					9,500.00
Public Works:								
NJ Clean Energy Program - Boiler.....	3,150.00							3,150.00
Sustainable Economic Growth Improvement..	60,000.00				(55,175.70)			4,824.30
Other Grants								
MCPO Task Force.....	3,000.00				(3,000.00)			
MCPO Community Concerns.....		5,000.00			(3,367.59)		(1,632.41)	
Bristol Myers Squibb - Abilities Council.....			2,000.00		(2,000.00)			
Total - Federal Grants.....	618,641.59	93,462.26	45,978.00		(343,279.81)		1,104.26	415,906.30
Total - All Grants.....	\$ 1,526,488.09	\$ 246,790.77	\$ 203,624.15	\$ -	\$ (823,645.77)	\$ (53,283.70)	\$ 1,054.26	\$ 1,101,027.80

STATE AND FEDERAL GRANT FUND
SCHEDULE OF APPROPRIATED GRANT RESERVES

		.....Budget.....			Paid		June 30, 2013	
	June 30, 2012	Adopted	NJSA 40A:4-87	June 30, 2012 Encumbrances	or Charged	Canceled	Encumbrances	June 30, 2013
<u>STATE GRANTS</u>								
Community Development:								
NJ DOT - Mae Brook (Water)..... FY04				\$ 14,698.25			\$ (14,698.25)	-
NJ DOT - Mae Brook (Sewer)..... FY04	-			15,342.75			(15,342.75)	-
NJ DOT - Rt 1 Sec (6V) Bridge (Water)..... FY06	-			7,451.00			(7,451.00)	-
NJ DOT - Rt 1 Sec (6V) Bridge (Sewer)..... FY06	-			19,474.00			(19,474.00)	-
NJ DOT - Rt 27 Sec (6V) Bridge (Water)..... FY06	24,067.50						(4,067.50)	20,000.00
NJ DOT - Rt 130/Adams Lane (Water)..... FY09				11,822.25	(205.50)		(11,616.75)	-
NJ DOT - Rt 130/Adams Lane (Sewer)..... FY09	-			3,527.25	(205.50)		(3,321.75)	-
NJ DOT - Rt 130 - Mae Brook..... FY09	-			2,430.00			(2,430.00)	-
NJ DOT - Hermann Road..... FY10	-			91,750.00	(71,750.00)		(20,000.00)	-
NJ DOT - Omaha Road..... FY11	-							-
NJ DOT - Hollywood Street..... FY12	250,000.00				(250,000.00)			-
NJ DOT - Pedestrian/Bicycle Path..... FY09	-			96,015.25	(14,774.80)		(81,240.45)	-
NJ DOT - Route 130/Adams Lane - Water FY13		25,000.00			(16,089.50)		(8,910.50)	-
NJ DOT - Route 130/Adams Lane - Sewer FY13		25,000.00			(2,502.00)		(22,498.00)	-
Streetscape - Livingston Avenue..... FY12	100,000.00							100,000.00
Highway Safety- Safe Corridors..... FY13	-	88,462.26			(88,264.93)	(197.33)		0.00
Public Safety:								
Drunk Driving Enforcement Fund..... FY12	35.68			142.00	(177.68)			0.00
Drunk Driving Enforcement Fund..... FY13		11,644.81			(8,470.30)		(113.00)	3,061.51
Body Armor Grant - State..... FY11	-			852.00	(852.00)			-
Body Armor Grant - State..... FY13	-		7,242.56		(4,631.20)			2,611.36
Body Armor Grant - State..... FY12	-			6,890.56	(6,890.56)			-
Safe & Secure..... FY11	-							-
Body Armor Replacement..... FY10	-							-
Obey the Signs or Pay the Fines..... FY10	-							-
FEMA..... FY13		28,000.00			(21,122.73)		(725.00)	6,152.27
Parks Recreation & Community Service								
Clean Communities..... FY12	51,268.85				(22,452.79)			28,816.06
Clean Communities..... FY11	15,081.40				(15,081.40)			-
Clean Communities..... FY13	-	50,477.62			(175.00)			50,302.62
Municipal Alliance..... FY12	18,236.68			14,547.50	(32,784.18)			-
Municipal Alliance..... FY13	-	15,625.00	40,852.50		(34,057.19)		(1,905.00)	20,515.31
Municipal Alliance..... FY11	-							-
Green Communities..... FY13			3,000.00				(3,000.00)	-

STATE AND FEDERAL GRANT FUND
SCHEDULE OF APPROPRIATED GRANT RESERVES

		June 30, 2012	.....Budget.....		June 30, 2012	Paid		June 30, 2013	
			Adopted	NJSA 40A:4-87	Encumbrances	or Charged	Canceled	Encumbrances	June 30, 2013
Public Works:									
Recycling Tonnage Grant.....	FY11	59,539.72			15,000.00	(58,160.16)		(15,000.00)	1,379.56
Recycling Tonnage Grant.....	FY12	85,189.93				(3,002.50)			82,187.43
Recycling Tonnage Grant.....	FY10				32,855.48	(2,365.48)		(30,490.00)	-
Recycling Tonnage Grant.....	FY13			110,321.59					110,321.59
Stormwater Regulation Management.....	FY06	7,673.74				(3,447.55)			4,226.19
ANJEC Sustainable Land Use Planning	FY13		15,000.00			(3,737.00)		(11,213.00)	50.00
Municipal Court									
Alcohol Education & Enforce Fund.....	FY12	2,588.87				(958.06)			1,630.81
Alcohol Education & Enforce Fund.....	FY11	1,541.94				(1,541.94)			-
Alcohol Education & Enforce Fund.....	FY13		2,806.08						2,806.08
Total - State Grants.....		615,224.31	262,015.77	161,416.65	332,798.29	(663,699.95)	(197.33)	(273,496.95)	434,060.79

STATE AND FEDERAL GRANT FUND
SCHEDULE OF APPROPRIATED GRANT RESERVES

		June 30, 2012	Budget Adopted	NJSA 40A:4-87	June 30, 2012 Encumbrances	Paid or Charged	Canceled	June 30, 2013 Encumbrances	June 30, 2013
FEDERAL GRANTS									
Community Development:									
Safe Routes to Schools.....	FY10	100,116.00			2,826.50			(2,826.50)	100,116.00
Public Safety:									
Bullet Proof Vest Grant - Federal.....	FY13	-		7,350.00		(4,631.30)			2,718.70
Bullet Proof Vest Grant - Federal.....	FY12	-			6,650.00	(6,650.00)			-
COPS Secure Our Schools Grant.....	FY10	-							-
COPS in Shops.....	FY11	-							-
COPS in Shops.....	FY13	-		1,200.00		(1,200.00)			-
Click-it or Ticket.....	FY12	-							-
Over the Limit / Under Arrest.....	FY12	-							-
Drive Sober or Get Pulled Over.....	FY13	-	4,400.00	4,400.00		(8,750.00)	(50.00)		-
BJA Congressionally Selected Video Surv.Pr	FY11	168,000.00			1,525.00	(20,250.00)		(94,946.00)	54,329.00
Justice Assistance Grant.....	FY10	-							-
Justice Assistance Grant.....	FY08	-							-
Justice Assistance Grant	FY12	-							-
Parks Recreation & Community Service									
Fed/County - Senior Center Congregate Meal:	FY13	-		16,500.00		(6,119.16)		(356.82)	10,024.02
Fed/County - Senior Center TransportationGr.	FY12	8,120.00				(8,120.00)			-
Fed/County - Senior Center TransportationGr.	FY13			5,000.00		(5,000.00)			-
Fed/County - Senior Outreach Program.....	FY13			9,500.00		(7,026.00)			2,474.00
Public Works									
Energy Efficiency Conserv. Block Grant.....	FY10	(0.00)			62.92	(62.92)			(0.00)
Total - Federal Grants.....		276,236.00	4,400.00	43,950.00	11,064.42	(67,809.38)	(50.00)	(98,129.32)	169,661.72
Other/County/Local Grants:									
County - Heritage Day.....	FY13	-		6,642.00					-
County - Heritage Day.....	FY12	6,300.00				(6,300.00)			6,642.00
County Human Services - Dodgeball.....	FY12	-							-
Middlesex County Economic Growth-Lights	FY11	1,113.80			3,710.50			59.50	4,883.80
Open Space - Recreation Pedestrian/Bicycle..	FY07	224.00			75,585.50			(75,809.50)	-
Bristol Myers Squibb Abilities Council.....	FY12	2,500.00				(746.58)			1,753.42
Bristol Myers Squibb - Abilities Council.....	FY13	-		2,000.00					2,000.00
Bristol Myers Squibb - Abilities Council.....	FY11	864.39				(864.39)			-
Cablevision Grant.....	FY06	8,888.88				(8,888.88)			-

STATE AND FEDERAL GRANT FUND
SCHEDULE OF APPROPRIATED GRANT RESERVES

		.....Budget.....							
	June 30, 2012	Adopted	NJSA 40A:4-87	June 30, 2012 Encumbrances	Paid or Charged	Canceled	June 30, 2013 Encumbrances	June 30, 2013	
NJ Clean Energy - Boiler..... FY11	-			2,350.00	(2,350.00)			-	
MCPO Task Force..... FY12	3,000.00				(3,000.00)			-	
MCPO Community Concerns..... FY13	-	5,000.00			(3,367.59)	(1,632.41)		-	
Total - Other/Count/Local Grants.....	22,891.07	5,000.00	8,642.00	81,646.00	(25,517.44)	(1,632.41)	(75,750.00)	15,279.22	
<hr/>									
TOTAL - ALL Grants	\$ 914,351.38	\$ 271,415.77	\$ 214,008.65	\$ 425,508.71	\$ (757,026.77)	\$ (1,879.74)	\$ (447,376.27)	\$ 619,001.73	

STATE AND FEDERAL GRANT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

Grant Name	June 30, 2012	Approp- riated	Cash Receipts	Canceled	June 30, 2013
<u>Fiscal Year 2012</u>					
Clean Communities.....	50,477.62	\$ (50,477.62)			
Alcohol Education & Enforcement Fund....	2,806.08	(2,806.08)			
<u>Fiscal Year 2013</u>					
Clean Communities.....			\$ 59,264.80		\$ 59,264.80
Alcohol Ed. Rehab. Enforcement Fund			3,905.33		3,905.33
Total.....	\$ 53,283.70	\$ (53,283.70)	\$ 63,170.13	\$ -	\$ 63,170.13
Ref.	A	A-15	A-4	A-17	A

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance July 1, 2012		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	690,483.50
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	XXXXXXXXXX	36,217,758.00
Levy School Year July 1, 2012 - June 30, 2013		XXXXXXXXXX	
Levy Calendar Year 2012		XXXXXXXXXX	76,016,320.00
Paid		75,283,041.00	XXXXXXXXXX
Balance June 30, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	473,762.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004-00	37,167,758.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		112,924,561.50	112,924,561.50

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance July 1, 2012	85045-00	XXXXXXXXXX	
2013 Levy	85105-00	XXXXXXXXXX	721,087.19
Interest Earned		XXXXXXXXXX	
Expenditures		721,087.19	XXXXXXXXXX
Balance June 30, 2013	85046-00		XXXXXXXXXX
		721,087.19	721,087.19

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance July 1, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	15,938,947.62
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,417,781.94
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	57,039.95
Paid	17,413,769.51	XXXXXXXXXX
Balance June 30, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXX
	17,413,769.51	17,413,769.51

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2012 80003-06	XXXXXXXXXX	
2012 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX X
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX X
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX X
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX X
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX X
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX X
	XXXXXXXXXX	XXXXXXXXXX X
NOT APPLICABLE	XXXXXXXXXX	XXXXXXXXXX X
Total 2012 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX X
Balance December 31, 2012 80003-09		

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2012	80004-01	XXXXXXXX	XX		
State Library Aid Received in 2012	80004-02	XXXXXXXX	XX		
Expended	80004-09			XXXXXXXX	XX
Balance December 31, 2012	80004-10				

NOT APPLICABLE

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

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

NOT APPLICABLE

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

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

NOT APPLICABLE

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

NOT APPLICABLE

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	3,775,000.00	3,775,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget		10,804,910.74	10,954,224.49	149,313.75
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Revenue		238,633.65	238,633.65	0.00
		11,043,544.39	11,192,858.14	149,313.75
Total Miscellaneous Revenue Anticipated	80103-	11,282,178.04	11,431,491.79	149,313.75
Receipts from Delinquent Taxes	80104-			
Amount to be Raised by Taxation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	27,174,503.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax	80121-	1,595,406.33	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	80107-	28,769,909.33	29,352,096.26	582,186.93
		43,827,087.37	44,558,588.05	731,500.68

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	122,910,112
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00	76,016,320	XXXXXXXXXX
Regional School Tax	80119-00		XXXXXXXXXX
Regional High School Tax	80110-00		XXXXXXXXXX
County Taxes	80111-00	17,356,730	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	57,040	XXXXXXXXXX
Special District Taxes	80113-00		XXXXXXXXXX
Municipal Open Space Tax	80120-00	721,087	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	593,161
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	29,352,096	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX	
		123,503,273	123,503,273

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

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Public Safety			
Drive Sober Or Get Pulled Over	4,400.00	4,400.00	
Body Armor Fund	7,242.56	7,242.56	
Bulletproof Vest Partnership Grant	7,350.00	7,350.00	
Cops in Shops	1,200.00	1,200.00	
Public Works			
Recycling Tonnage Grant	69,622.59	69,622.59	
Recycling Grant	40,699.00	40,699.00	
Parks Recreation & Community Service			
Senior Meal Program	16,500.00	16,500.00	
Senior Transportation	5,000.00	5,000.00	
Senior Outreach	9,500.00	9,500.00	
Municipal Alliance	40,852.50	40,852.50	
Heritage Day Grant	6,642.00	6,642.00	
Forest Service Green Community	3,000.00	3,000.00	
Public Works			
Bristol Myers Squibb Corporate Giving	2,000.00	2,000.00	
Total (Sheet 17)	214,008.65	214,008.65	

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 2013

2013 Budget as Adopted	80012-01	43,349,820
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	214,009
Appropriated for 2013 (Budget Statement Item 9)	80012-03	43,588,454
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	43,588,454
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	43,588,454
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	41,767,040
Paid or Charged - Reserve for Uncollected Taxes	80012-09	593,161
Reserved	80012-10	1,073,864
Total Expenditures	80012-11	43,434,065
Unexpended Balances Canceled (see footnote)	80012-12	154,389

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
NOT APPLICABLE
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	149,313.75
Delinquent Tax Collections	80013-02	XXXXXXXXXX	86,859.02
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	582,186.93
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	154,388.72
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	498,779.79
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	1,101,423.24
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	137,066.00
Grant Balances Canceled		XXXXXXXXXX	2,934.00
Accounts Payable Canceled		XXXXXXXXXX	79,216.55
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance July 1, 2012	80013-07	36,217,758	XXXXXXXXXX
Balance June 30, 2013	80013-08	XXXXXXXXXX	37,167,758
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXXX
Sr Citizens & Vets - Prior Year Adjustment		33,450	XXXXXXXXXX
			XXXXXXXXXX
Prior Year Delinquent Tax Adjustment		29,245	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,679,473	XXXXXXXXXX
		39,959,926	39,959,926

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

SURPLUS - CURRENT FUND

YEAR 2013

		Debit	Credit
1. Balance July 1, 2012	80014-01	XXXXXXXXXX	4,458,843
2.		XXXXXXXXXX	
3. Excess Resulting from SFY 2013 Operations	80014-02	XXXXXXXXXX	3,679,473
4. Amount Appropriated in the SFY 2013 Budget - Cash	80014-03	3,775,000	XXXXXXXXXX
5. Amount Appropriated in the SFY 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance June 30, 2013	80014-05	4,363,316	XXXXXXXXXX
		8,138,316	8,138,316

ANALYSIS OF BALANCE JUNE 30, 2013 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	7,164,584.09
Investments	80014-07	
Sub Total		7,164,584.09
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,984,504.74
Cash Surplus	80014-09	4,180,079.35
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	183,236.74
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	183,237
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	4,363,316

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

PROBLEM

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>122,860,326</u>
or			
(Abstract of Ratables)	82113-00	\$	<u> </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	<u>407,369</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u> </u>
5a. Subtotal 2013 Levy		\$	<u>123,267,695</u>
5b. Reductions due to tax appeals **		\$	<u> </u>
5c. Total 2012 Tax Levy	82106-00	\$	<u><u>123,267,695</u></u>
6 Transferred to Tax Title Liens	82107-00	\$	<u>42,053</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>315,450</u>
9. Discount Allowed	82110-00	\$	<u> </u>
10. Collected in Cash: In 2012	82121-00	\$	<u>157,511</u>
In 2013 *	82122-00	\$	<u>122,569,364</u>
Homestead Benefit Credit	82124-00	\$	<u> </u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>183,236</u>
Total to Line 14	82111-00	\$	<u><u>122,910,112</u></u>
11. Total Credits		\$	<u><u>357,503</u></u>
12. Amount Outstanding June 30, 2013	83120-00	\$	<u>475</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is			<u>99.71%</u>
	82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>122,910,112</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>122,910,112</u></u>

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

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

* Include overpayments applied as part of 2012 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	122,910,112
LESS: Proceeds from Accelerated Tax Sale.....		197,606
NET Cash Collected	\$	122,712,506
Line 5c (sheet 22) Total 2013 Tax Levy.....	\$	123,267,695
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		99.55%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	
LESS: Proceeds from Tax Levy Sale (excluding premium).....		
NET Cash Collected	\$	
Line 5c (sheet 22) Total 2013 Tax Levy.....	\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		%

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

	Debit	Credit
1. Balance July 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	195,027.47	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	190,625.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	7,388.68
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	161,577.05
10. Prior Year Adjustment		33,450.00
11.		
12. Balance June 30, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	183,236.74
Due To State of New Jersey		XXXXXXXXXX
	385,652.47	385,652.47

Calculation of Amount to be included on Sheet 22, Item 10-
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>190,625.00</u>
Line 3	<u> </u>
Line 4	<u> </u>
Sub-Total	<u>190,625.00</u>
Less: Line 7	<u>7,388.68</u>
To Item 10, Sheet 22	<u><u>183,236.32</u></u>

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

			Debit	Credit
Balance July 1, 2012			XXXXXXXX	179,582.37
Taxes Pending Appeals	179,582		XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals			XXXXXXXX	XXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXX	
Interest Earned on Taxes Pending State Appeals			XXXXXXXX	
Transferred from SFY 2013 Budget Appropriation				145,000.00
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations			67,610.01	XXXXXXXX
(Portion of Appeal won by Municipality, including Interest)				XXXXXXXX
Balance June 30, 2013			256,972.36	XXXXXXXX
Taxes Pending Appeals*			XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals			XXXXXXXX	XXXXXXXX
			324,582.37	324,582.37

* Includes State Tax Court and County Board of Taxation
Appeals Not Adjusted by June 30, 2013

Laurie K. Hammarstrom
Signature of Tax Collector
1211 7/25/13
License # Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2014 MUNICIPAL BUDGET

			YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement				
Item 8 (L) (Exclusive of Reserve for Uncollected Tax	80015-		43,318,698	XXXXXXXXXX
2. Local District School Tax - Actual	80016-		39,163,908	
Estimate**	80017-		38,402,714	XXXXXXXXXX
3. Regional School District Tax - Actual	80025-			
Estimate*	80026-			XXXXXXXXXX
4. Regional High School Tax - Actual	80018-			
School Budget Estimate*	80019-			XXXXXXXXXX
5. County Tax Actual	80020-		7,637,702	
Estimate*	80021-		7,706,833	XXXXXXXXXX
6. County Open Space Actual	80022-		595,763	
Estimate*	80023-		654,809	XXXXXXXXXX
7. Municipal Open Space Tax Actual	80027-		360,312	
Estimate*	80028-		361,775	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01		138,202,514	
9. Less: Total Anticipated Revenues from 2013 in			14,580,383	
Municipal Budget (Item 5)	80024-02			
10. Cash Required from 2014 Taxes to Support				
Local Municipal Budget and Other Taxes	80024-03		123,622,131	
11. Amount of item 10 Divided by 99.50% [820034-04]				
Equals Amount to be Raised by Taxation (Percentage				
used must not exceed the applicable percentage				
shown by Item 13, Sheet 22)	80024-05		124,243,347	
<u>Analysis of Item 11:</u>				
Local District School Tax				
(Amount Shown on Line 2 Above)	77,566,622			
Regional School District Tax				
(Amount Shown on Line 3 Above)				
Regional High School Tax				
(Amount Shown on Line 4 Above)				
County Tax				
(Amount Shown on Line 5 Above)	15,344,535			
Special District Tax				
(Amount Shown on Line 6 Above)	1,250,572			
Municipal Open Space Tax				
(Amount Shown on Line 7 Above)	722,087			
Tax in Local Municipal Budget	29,359,532			
Total Amount (see Line 11)	124,243,347			
12. Appropriation: Reserve for Uncollected Taxes (Budget				
Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06		621,217	
<u>Computation of "Tax in Local Municipal Budget"</u>				
Item 1 - Total General Appropriations			43,318,698	
Item 12 - Appropriation: Reserve for Uncollected Taxes			621,250	
Sub-Total			43,939,948	
Less: Item 9 - Total Anticipated Revenues			14,580,383	
Amount to be Raised by Taxation in Municipal Budget	80024-07		29,359,565	

* Must not be stated in an amount less than "actual" Tax of year 2013.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

NOT APPLICABLE

B. Reserve for Uncc
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of _____
Collection (Item 16)

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

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

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

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item8(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 LIEN

				Debit	Credit
1. Balance July 1, 2012				336,997	XXXXXXXXXX
A. Taxes	83102-00			XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	336,997.25		XXXXXXXXXX	XXXXXXXXXX
2. Canceled:				XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00			XXXXXXXXXX	
B. Tax Title Liens	83106-00			XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:				XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00			XXXXXXXXXX	
B. Tax Title Liens	83109-00			XXXXXXXXXX	
4. Added Taxes	83110-00				XXXXXXXXXX
5. Added Tax Title Liens	83111-00				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00			XXXXXXXXXX (1)	
B. Tax Title Liens - Transfers from Taxes	83107-00			(1)	XXXXXXXXXX
7. Balance Before Cash Payments				XXXXXXXXXX	336,997
8. Totals				336,997	336,997
9. Balance Brought Down				336,997	XXXXXXXXXX
10. Collected:				XXXXXXXXXX	86,859
A. Taxes	83116-00			XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	86,859		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale					XXXXXXXXXX
12. 2013 Taxes Transferred to Liens				42,053	XXXXXXXXXX
13. 2013 Taxes				475	XXXXXXXXXX
14. Balance June 30, 2013				XXXXXXXXXX	292,666
A. Taxes	83121-00	475		XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	292,191		XXXXXXXXXX	XXXXXXXXXX
15. Totals				379,525	379,525

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 25.77%
17. Item No. 14 multiplied by percentage shown above is \$ 75,432.95 and represents the
maximum amount that may be anticipated in 2014. 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 July 1, 2012	84101-00	161,970.58	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance June 30, 2013	84114-00	XXXXXXXXXX	161,970.58
		161,970.58	161,970.58

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ 0
* Total Cash Collected in 2012 (84125-00)

Realized in 2012 Budget _____ 0

To Results of Operation (Sheet 19) _____

NOT APPLICABLE

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 at Dec. 31, 2012
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
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. _____	_____	\$ _____
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. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

Date	Purpose	Amount Authorized		Not Less Than 1/5 of Amount Authorized*		Balance Dec. 31, 2011		REDUCED IN 2012				Balance Dec. 31, 2012	
								By 2012 Budget		Canceled by Resolution			
		Totals											

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 1/3 of Amount Authorized*		Balance Dec. 31, 2011		REDUCED IN 2012				Balance Dec. 31, 2012	
								By 2012 Budget		Canceled by Resolution			
		Totals											

80027-00

80028-00

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

Chief Financial Officer

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND SFY2014 DEBT SERVICE FOR BONDS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	80033-01	XXXXXXXXXX	36,024,000.00	
Issued	80033-02	XXXXXXXXXX	13,455,750.00	
Paid	80033-03	4,460,000.00	XXXXXXXXXX	
Refunding Bonds - Principal Pay Down		165,000.00		
Outstanding June 30, 2013	80033-04	44,854,750.00	XXXXXXXXXX	
		49,479,750.00	49,479,750.00	
2013 Bond Maturities - General Capital Bonds			80033-05	4,496,000.00
2013 Interest on Bonds *		80033-06	1,362,179.76	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding December 31, 2012	80033-10		XXXXXXXXXX	
		0.00	0.00	
2013 Bond Maturities - Assessment Bonds			80033-11	
2013 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	1,362,179.76

LIST OF BONDS ISSUED DURING SFY 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
2012 Go Bonds	530,000.00	13,455,750.00	08/01/12	Various
Total				

80033-14 80033-15

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR LOANS (COUNTY) (MUNICIPAL) _____ LOAN

		Debit		Credit		2013 Debt Service
Outstanding July 1, 2012	80033-01	XXXXXXXX	XX			
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03			XXXXXXXX	XX	
NOT APPLICABLE						
Outstanding June 30, 2013	80033-04			XXXXXXXX	XX	
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	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
NOT APPLICABLE						
Outstanding December 31, 2012	80033-10			XXXXXXXX	XX	
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
Total						

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit		Credit		2013 Debt Service
Outstanding January 1, 2012	80034-01	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
NOT APPLICABLE						
Outstanding December 31, 2012	80034-03			XXXXXXXX	XX	
2013 Bond Maturities - Term Bonds		80034-04	\$			
2013 Interest on Bonds *		80034-05	\$			
TYPE I SCHOOL SERIAL BOND						
Outstanding January 1, 2012	80034-06	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
NOT APPLICABLE						
Outstanding December 31, 2012	80034-09			XXXXXXXX	XX	
2013 Interest on Bonds *		80034-10	\$			
2013 Bond Maturities - Serial Bonds		80034-11	\$			
Total "Interest on Bonds - Type I School Debt Service" (*Items)		80034-12	\$			

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	80035-			

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2012		Date of Maturity	Rate of Interest	2014 Budget Requirement				Interest Computed to (Insert Date)
									For Principal		For Interest **		
1. 00-27 Land Acquisition	6,400,000		12/11/2003		4,590,000		8/7/2012	1.50%	160,000		68,659		8/7/2013
2. 04-05 High School/Vets Park													8/7/2013
3. Soil Remediation	1,000,000		8/1/2005		3,720,594		8/7/2013	1.50%	155,828		55,654		8/7/2013
4. 9-16 Various Capital Improvements	2,807,906		8/10/2011		2,807,906		8/7/2013	1.50%			42,002		8/7/2013
5. 9-22 Land Acquisition	11,210,000		1/20/2010		11,210,000		8/7/2013	1.50%	150,000		167,683		8/7/2013
6. 10-23 Various Capital Improvements	2,850,000		8/8/2012		2,850,000		8/7/2013	1.50%			42,631		8/7/2013
7. 11-16 Various Capital Improvements	1,700,000		8/8/2012		1,700,000		8/7/2013	1.50%			25,429		8/7/2013
8.											-		
9.											-		
10.											-		
11.											-		
12.											-		
13.													
14.													
Total	25,967,906				26,878,500				465,828		402,058		
Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-81 as "G" or "C" as appropriate.													

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 I 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 Requirement				Interest Computed to (Insert Date)
									For Principal		For Interest **		
1.													
2.													
3.													
4.													
5.													
6.	NOT APPLICABLE												
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
Total													

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

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

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

(Do not crowd - add additional sheets)

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.	NOT APPLICABLE					
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
Total						

80051-01

80051-02

(Do not crowd - add additional sheets)

GENERAL CAPITAL
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord.	Description	June 30, 2012		Authorized	Cancelled	Paid or Charged	June 30, 2013	
		Funded	Unfunded				Funded	Unfunded
97-24	Washington Place Drainage.....	\$ 4,502.52			(4,502.52)	\$ -		
99-29	Underground Storage Tanks.....	6,875.37			(6,875.37)	\$ -		
00-27	Acquisition of Land.....		\$ 1,892,757.04			(28,890.68)		\$ 1,863,866.36
00-28	Various Street Improvements.....	76,082.81			(76,561.61)			
01-19	Various Capital Improvements..	185.39				(185.39)		
02-24	Fire Communications System, Parks Improvements & Playground Equipment.....	85,461.93				(69,044.93)	16,417.00	
02-38	Various Capital Improvements..	24,655.06			(7,752.13)	(325.00)	16,577.93	
03-12	Refunding Pension Liability.....	14,094.33					14,094.33	
03-13	Refunding of FYABs.....	3,050.00					3,050.00	
03-30	Various Capital Improvements..	39,036.00				(8,577.86)	30,458.14	
04-05	High School / Vets Park Soil Remediation.....		2,061,124.82			(161,888.18)		1,899,236.64
04-26	Otken Farm Improvements.....							
04-27	UCC Scan/Index System.....	70,962.33				(70,962.33)		
04-28	Various Capital Improvements.....		115,079.31			(30,875.15)		84,204.16
05-15	Various Capital Improvements..	161,424.44				(161,424.44)		
06-07	Various Capital Improvements..	11,198.25				(11,198.25)		
06-15	Various Capital Improvements.....		1,686,800.73		(1,700,000.00)	24,100.84		10,901.57
07-01	Various Streets & Roads.....		901.19			(901.19)		0.00
07-22	Various Capital Improvements.....		106,254.49			(103,568.84)		2,685.65

GENERAL CAPITAL
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord.	Description	June 30, 2012		Authorized	Cancelled	Paid or Charged	June 30, 2013	
		Funded	Unfunded				Funded	Unfunded
08-23	Various Capital Improvements.....		352,778.89			(203,643.57)		149,135.32
09-16	Various Capital Improvements.....		285,540.38			(285,540.38)		
09-22	Acquisition of Pulda Farms.....		1,901,528.15		(1,871,270.55)	(30,257.60)		
10-06	Capital Items.....	25,000.00	475,000.00			(254,719.68)		245,280.32
10-23	Capital Improvement.....		500.00			27,150.00		27,650.00
11-16	Various Capital Improvements		1,650,989.09			(1,599,884.47)		51,104.62
12-13	Various Capital Improvements			3,121,500.00				305,244.62
Total.....		\$ 522,528.43	\$ 10,529,254.09	\$ 3,121,500.00	\$ (3,666,962.18)	\$ (2,970,637.10)	\$ 80,597.40	\$ 4,639,309.26
		Ref.				C-2	C	C
			11,198.25					
Capital Improvement Fund.....				\$ 156,075.00				
Deferred Chgs Unfunded.....				2,965,425.00				
Total.....				<u>\$ 3,121,500.00</u>				

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance July 1, 2012	80030-01	XXXXXXXXX	X
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXX	X
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXX	X
NOT APPLICABLE Appropriated to Finance Improvement Authorizations			
			XXXXXXXXX XX
			XXXXXXXXX XX
Balance June30, 2013	80030-05		XXXXXXXXX XX

*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 2013 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 2013 or Prior Years	
Various Capital Improvements	3,121,500		2,965,425		156,075	156,075	
Total 80032-00							

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS FISCAL YEAR - 2013

		Debit	Credit
Balance July 1, 2012	80029-01	XXXXXXXXXX	341,211.61
Premium on Sale of Bonds		XXXXXXXXXX	95,180.01
Funded Improvement Authorizations Canceled		XXXXXXXXXX	12,254.65
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	200,000.00	XXXXXXXXXX
Balance June 30, 2013	80029-04	248,646.27	XXXXXXXXXX
		448,646.27	448,646.27

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,
P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;
Outstanding December 31, 2012 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1
Maturing in 2013 \$ _____
4. Amount of Interest on Bonds with a
Covenant - 2013 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

1. Total Tax Levy for the SFY 2013 was \$ 123,267,695
2. Amount of Item 1 Collected in SFY13 (*) \$ 122,910,112
3. Seventy (70) percent of Item 1 \$ 86,287,386

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO Yes

2. Have payments been made for all bonded obligations or notes due on or before June 30, 2013?

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

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

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

D.

1. Cash Deficit 2011 \$ _____
2. 4% of 2011 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____
3. Cash Deficit 2012 \$ _____
4. 4% of 2012 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____

NOT APPLICABLE

E.	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	
2. County Taxes	\$ _____	\$ _____	\$ _____	
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 AT JUNE 30, 2013

Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
<u>WATER OPERATING FUND</u>		
<u>Assets</u>		
Cash	2,688,552.51	
Due from Water Capital Fund		
<u>Liabilities</u>		
Appropriation Reserves		29,555.72
Accounts Payable		-11,103.54
Encumbrances Payable		374,582.33
Accrued Interest - Bond Anticipation Notes		13,458.33
Accrued Interest - Serial Bonds		148,623.92
Accrued Interest - Special Assessment		39,853.00
Accrued Interest - NJEIT		159,882.29
Sub-Total Liabilities ("C")		754,852.05
Fund Balance		1,933,700.46
Totals	2,688,552.51	2,688,552.51

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

POST CLOSING TRIAL BALANCE - WATER

AS AT JUNE 30, 2013

Operating and Capital Sections (Separately Stated)

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

Title of Account	Debit	Credit
<u>WATER CAPITAL FUND</u>		
Est. Proceeds Bonds and Notes Authorized	2,360,502.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	2,360,502.00
Assets		
Cash	663,762.22	
Fixed Capital Authorized but not complete	27,972,695.56	
Fixed Capital Completed	30,065,994.03	
Liabilities		
Due to Water Trust Assessment		
Outstanding Debt		
Bond Anticipation Notes		1,000,000.00
NJ EIT Loan		16,009,715.53
Serial Bonds		16,034,500.00
MCIA Lease Obligation		
Improvement Authorization		
Funded		
Unfunded		1,639,906.81
Encumbrances Payable		901,279.31
Reserve for Amortization		22,633,972.06
Reserve for Water System Improvements		30,900.00
Capital Improvement Fund		89,067.59
Fund Balance		363,110.51
Totals	61,062,953.81	61,062,953.81

(Do not Crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT JUNE 30, 2013**

[illegible]

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2012	RECEIPTS						Disbursements	Balance June 30, 2013
		Assessments and Liens	Operating Budget						
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	XXXXXX
Ordinance 07-24	385,449.38	228,070.98						237,928	375,592.36
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	XXXXXX
Other Liabilities									
Trust Surplus									
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	XXXXXX

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET-2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	295,000.00	295,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	5,606,000.00	5,735,619.84	129,619.84
Fire Hydrant Service 91304-			
Miscellaneous 91305-	564,925.00	623,540.48	58,615.48
Connecting Fees	137,000.00	123,077.00	(13,923.00)
Developer Contribution	147,000.00	152,890.00	5,890.00
Dedicated Water Utility Assessment Trust-Bond Interest	148,075.00	147,928.00	(147.00)
Added by N.J.S. 40A:4-87: (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal			
Deficit (General Budget) ** 91306-			
91307-	6,898,000.00	7,078,055.32	180,055.32

**Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	XXXXXX
Adopted Budget	6,898,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	6,898,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,898,000.00
Deduct Expenditures:	
Paid or Charged	6,767,071.98
Reserved	29,555.72
Surplus (General Budget) **	100,000.00
Total Expenditures	6,896,627.70
Unexpended Balance Canceled (See Footnote)	1,372.30

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 SFY2013 OPERATION
WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	7,078,055.32	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *	3,363.39	
		7,081,418.71
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	6,767,071.98	
Reserved	29,555.72	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,796,628
Excess		284,791
Budget Appropriation - Surplus (General Budget) **	100,000	
Balance of "Results of 2013 Operation"		
Remainder= ("Excess in Operations" - Sheet 46)	184,791	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2012 Operation"		
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Water Utility for 2013:

2012 Appropriation Reserves Canceled in 2013	3,363	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
*Excess (Revenue Realized)		3,363

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	180,055
Unexpended Balances of Appropriations	XXXXXXX	1,372
Miscellaneous Revenue Not Anticipated	XXXXXXX	0
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXX	3,363
Deficit in Anticipated Revenue		XXXXXXX
		XXXXXXX
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	184,791	XXXXXXX
*See restriction in amount on Sheet 45, SECTION 2	184,791	184,791

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance July 1, 2012	XXXXXXX	2,043,909
Excess in Results of 2013 Operations	XXXXXXX	184,791
Amount Appropriated in 2013 Budget - Cash	295,000	XXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXX
Balance June 30, 2013	1,933,700	XXXXXXX
	2,228,700	2,228,700

ANALYSIS OF BALANCE JUNE 30, 2013
(FROM WATER UTILITY - TRIAL BALANCE)

Cash	2,688,553
Investments	
Interfund Accounts Receivable	
Subtotal	2,688,553
Deduct Cash Liabilities Marked with "C" on Trial Balance	754,852
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,933,700
Other Assets Pledged to Operating Surplus*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
	1,933,700

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 \$ _____

Increased by:

NOT APPLICABLE \$ _____

Decreased by:

Collections \$ _____
Overpayments applied \$ _____
Transfer to Water Liens \$ _____
Other \$ _____
\$ _____

Balance December 31, 2012 \$ _____

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2011 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____
Penalties and Costs \$ _____
Other \$ _____
NOT APPLICABLE \$ _____

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)

	<u>Caused by</u>	Amount Dec. 31, 2011 per Audit <u>Report</u>	Amount in 2012 <u>Budget</u>	Amount Resulting from 2012	Balance as at <u>Dec. 31, 2012</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	NONE	\$ _____	\$ _____	\$ _____	\$ _____
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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	NONE	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING **AND SFY 2014 DEBT SERVICE FOR BONDS** **WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2013 Debt Service	
Outstanding July 1, 2012	XXXXXX	2,250,000.00		
Issued	XXXXXX			
Paid	90,000.00	XXXXXX		
Outstanding June 30, 2013	2,160,000.00	XXXXXX		
	2,250,000.00	2,250,000.00		
2014 Bond Maturities - Assessment Bonds		\$	90,000.00	
2014 Interest on Bonds *		\$	104,475.00	
WATER UTILITY CAPITAL BONDS				
Outstanding July 1, 2012	XXXXXX	14,788,500.00		
Issued	XXXXXX	1,500,000.00		
Paid	254,000.00	XXXXXX		
Outstanding June 30, 2013	16,034,500.00	XXXXXX		
	16,288,500.00	16,288,500.00		
2014 Bond Maturities - Capital Bonds		\$	1,222,500.00	
2014 Interest on Bonds *		\$	544,447.50	648,922.50
INTEREST ON BONDS - WATER UTILITY BUDGET				
2014 Interest on Bonds (*Items)			\$	648,922.50
Less: Interest Accrued to 06/30/2013 (Trial Balance)			\$	188,477.05
Subtotal			\$	460,445.45
Add: Interest to be Accrued as of 06/30/2014			\$	180,215.80
Required Appropriation 2014			\$	640,661.25
LIST OF BONDS ISSUED DURING SFY 2013				
Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Water Distribution System		1,500,000	8/1/2012	Various

SCHEDULE OF LOANS ISSUED AND OUTSTANDING **AND 2014 DEBT SERVICE FOR LOANS** **WATER UTILITY NJEIT LOAN**

	Debit	Credit	2013 Debt Service	
Outstanding July 1, 2012	XXXXXX	16,904,853.28		
Issued	XXXXXX			
Paid	895,137.75	XXXXXX		
Outstanding June 30, 2013	16,009,715.53	XXXXXX		
	16,904,853.28	16,904,853.28		
2014 Loan Maturities			\$	907,730.88
2014 Interest on Loans *		\$	376,455.00	
WATER UTILITY _____ LOAN				
Outstanding July 1, 2012	XXXXXX			
Issued	XXXXXX			
Paid		XXXXXX		
Outstanding June 30, 2013		XXXXXX		
	0.00	0.00		
2014 Loan Maturities			\$	
2014 Interest on Loans *		\$		

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$	376,455.00		
Less: Interest Accrued to 06/30/2013 (Trial Balance)	\$	159882.29		
Subtotal	\$	216,572.71		
Add: Interest to be Accrued as of 06/30/2014	\$	153830.21		
Required Appropriation 2014	\$	370,402.92		
LIST OF LOANS ISSUED DURING SFY 2013				
Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding 30-Jun-13	Date of Maturity	Rate of Interest	SFY 2014 Budget Requirement		
						For Principal	For Interest **	
1. 8-22 Water Distribution System	500,000	8/12/2010	1,000,000	8/7/2013	1.50%	6,329	24,069.00	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.	500,000		1,000,000				24,069	

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

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

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

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

** 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	
SFY 2014 Interest on Notes	\$ 14,958
Less: Interest Accrued to 06/30/2013 (Trial Balance)	\$ 13,458
Subtotal	\$ 1,500
Add: Interest to be Accrued as of 06/30/2014	\$ 22,569
Required Appropriation - SFY 2014	\$ 24,069

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

NOT APPLICABLE

Important: If there is more than one utility in the municipality, identify each note.
Memo *See Sheet 33 for clarification of "Original Date of Issue".
Utility Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 51a

(Do not crowd - add additional sheets)

WATER UTILITY CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord.	Original Appropriation	Description	June 30, 2012		SFY 2013 Authorizations	Encumbrances June 30, 2012	Paid or Charged	Encumbrances June 30, 2013	June 30, 2013	
			Funded	Unfunded					Funded	Unfunded
03-31	\$ 2,000,000	Water Distribution System.....				\$ 2,101.40	\$ (2,101.40)	\$ -		
05-16	2,000,000	Water Distribution System.....				191,526.24	\$ (185,084.65)	(5,127.09)		1,314.50
06-16	1,500,000	Water Distribution System.....				445.49	\$ -	(445.49)		
07-20	19,000,000	Water Treatment Plant.....		\$596,546.00		5,000.00	\$ -	(5,000.00)		596,546.00
07-24	2,150,000	Water Distribution System..	\$800.62				\$ -		800.62	
08-22	1,000,000	Water Distribution System.....		\$666.77		278,271.96	\$ (26,432.51)	(252,506.22)		
07-24/11-04	100,000	Water Distribution System..	\$26,537.21				\$ -	(27,337.83)	(800.62)	
11-18	1,000,000	Water Distribution System.....		664,537.49		335,462.51	\$ (347,091.01)	(305,863.04)		347,045.95
12-14	1,000,000	Water Distribution System.....			1,000,000			(304,999.64)		695,000.36
<u>\$ 29,750,000 Total.....</u>			<u>\$ 27,337.83</u>	<u>\$ 1,261,750.26</u>	<u>\$ 1,000,000</u>	<u>\$ 812,807.60</u>	<u>\$ (560,709.57)</u>	<u>\$ (901,279.31)</u>	<u>\$ (0.00)</u>	<u>\$ 1,639,906.81</u>
		<u>Ref.</u>	D	D	D-8	D	D-5	D	D	D

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2012	XXXXXX	89,067.59
Received from SFY13 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance June 30, 2013	89,067.59	XXXXXX
	89,067.59	89,067.59

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

UTILITIES ONLY[illegible]

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

SFY 2013

	Debit	Credit
Balance July 1, 2012	XXXXXXX	350,180.51
Premium on Sale of Bonds	XXXXXXX	12,930.00
Funded Improvement Authorizations Canceled	XXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXX
Balance June 30, 2013	363,110.51	XXXXXXX
	363,110.51	363,110.51

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND

AS AT JUNE 30, 2013

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<u>SEWER OPERATING FUND</u>		
Assets		
Cash	1,998,156	
Due From Sewer Capital	760,000	
Liabilities		
Appropriation Reserves		140,779
Accounts Payable		-48,630
Encumbrances Payable		153,713
Accrued Interest - Serial Bonds		118,509
Accrued Interest - Bond Anticipation Note		6,729
Accrued Interest - NJ EIT Loan		8,029
Accrued Interest - MCIA Lease		
Sub-Total Liabilities ("C")	"C"	379,129
Fund Balance		2,379,027
Totals	2,758,156	2,758,156

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - SEWER

AS AT JUNE 30, 2013

Operating and Capital Sections (Separately Stated)

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

Title of Account	Debit	Credit
<u>SEWER CAPITAL FUND</u>		
Est. Proceeds Bonds and Notes Authorized	7,673,312.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	7,673,312.00
<u>Assets</u>		
Cash	5,071.54	
Deferred Charge - MCIA Lease Obligation	1,289,201.00	
Fixed Capital Authorized but not complete	12,790,000.00	
Fixed Capital Completed	13,795,637.00	
<u>Liabilities</u>		
Due Sewer Operating Fund		760,000.00
Outstanding Debt		
Bond Anticipation Notes		500,000.00
Serial Bonds		12,747,500.00
NJ Environmental Infrastructure Trust Loan		767,255.76
MCIA Lease Obligation		
Improvement Authorization		
Funded		117,706.00
Unfunded		6,462,289.67
Encumbrances Payable		223,496.87
Reserve for Amortization		5,816,770.24
Reserve for Deferred Amortization		370,000.00
Capital Improvement Fund		28,900.00
Fund Balance		85,991.00
Totals	35,553,221.54	35,553,221.54

(Do not Crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

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

Title of Account	Debit		Credit	
NOT APPLICABLE				

(Do not crowd - add additional sheets)

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

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

Sheet 57

SCHEDULE OF SEWER UTILITY BUDGET - SFY 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	114,990.65	114,990.65	0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Sewer Rents	5,780,000.00	6,029,804.28	249,804.28
Connection Fees	40,000.00	51,575.00	11,575.00
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal			
Deficit (General Budget) ** 07			
08	5,934,990.65	6,196,369.93	261,379.28

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX
Adopted Budget	5,934,990.65
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	5,934,990.65
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	5,934,990.65
Deduct Expenditures:	
Paid or Charged	5,371,224.90
Reserved	140,778.93
Surplus (General Budget) **	414,990.65
Total Expenditures	5,926,994.48
Unexpended Balance Canceled (See Footnote)	7,996.17

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

STATEMENT OF SFY 2013 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 _____ Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	6,196,369.93	
Miscellaneous Revenue Not Anticipated	7,452.60	
SFY 2013 Appropriation Reserves Canceled * (Excess Revenue Realized)	8,310.93	
A/P Canceled	20,854.82	
Total Revenue Realized	6,232,988.28	6,232,988.28
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	5,371,224.90	
Reserved	140,778.93	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	5,512,003.83	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		5,512,003.83
Excess		720,984.45
Budget Appropriation - Surplus (General Budget) **	414,990.65	
Remainder = Balance of "Results of SFY 2013 Operation" ("Excess in Operations" - Sheet 60)	305,993.80	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of SFY 2013 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 _____ Utility for 2011:

SFY 2012 Appropriation Reserves Canceled in 2013	8,310.93	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		

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

RESULTS OF SFY 2013 OPERATIONS

SEWER

UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	261,379
Unexpended Balances of Appropriations	XXXXXX	7,996
Miscellaneous Revenue Not Anticipated	XXXXXX	7,453
Unexpended Balances of SFY 2012 Appropriation Reserves*	XXXXXX	8,311
A/P Canceled		20,855
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	305,994	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	305,994	305,994

OPERATING SURPLUS -

SEWER

UTILITY

	Debit	Credit
Balance July 1, 2012	XXXXXX	2,188,024
Interfund Accounts Receivable		
Excess in Results of SFY 2013 Operations	XXXXXX	305,994
Amount Appropriated in SFY 2013 Budget - Cash	114,991	XXXXXX
Amount Appropriated in SFY 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance June 30, 2013	2,379,027	XXXXXX
	2,494,018	2,494,018

2,494,018

**ANALYSIS OF BALANCE JUNE 30, 2013
(FROM SEWER UTILITY - TRIAL BALANCE)**

2,379,027

0

Cash		1,998,156
Investments		
Interfund Accounts Receivable		760,000
Subtotal		2,758,156
Deduct Cash Liabilities Marked with "C" on Trial Balance		379,129
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		0
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET		2,379,027

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

SCHEDULE OF

UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011

\$

Increased by:

Rents Levied

\$

Decreased by:

NOT APPLICABLE

Collections

\$

Overpayments applied

\$

Transfer to

Liens

\$

Other

\$

\$

Balance December 31, 2012

\$

SCHEDULE OF

LIENS

Balance December 31, 2011

\$

Increased by:

Transfers from Accounts Receivable

\$

Penalties and Costs

\$

Other

\$

\$

Decreased by:

Collections

NOT APPLICABLE

Other

\$

\$

\$

Balance December 31, 2012

\$

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

UTILITY FUND

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

	<u>Caused by</u>	Amount Dec. 31, 2011 per Audit <u>Report</u>	Amount in 2012 <u>Budget</u>	Amount Resulting from 2012	Balance as at <u>Dec. 31, 2012</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	NOT APPLICABLE	\$ _____	\$ _____	\$ _____	\$ _____
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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

UTILITY ASSESSMENT BONDS

	Debit		Credit		2013 Debt Service		
Outstanding January 1, 2012	XXXXXX	XX					
Issued	XXXXXX	XX					
NOT APPLICABLE							
Paid			XXXXXX	XX			
Outstanding December 31, 2012			XXXXXX	XX			
2013 Bond Maturities - Assessment Bonds					\$		
2013 Interest on Bonds *					\$		
SEWER		UTILITY CAPITAL BONDS					
Outstanding July 1, 2012	XXXXXX	XX	11,193,500.00				
Issued	XXXXXX	XX	1,700,000.00				
Paid	131,000.00		XXXXXX	XX			
Refunding Issue - Principal Adjustment	15,000.00						
Outstanding June 30, 2013	12,747,500.00		XXXXXX	XX			
	12,893,500.00		12,893,500.00				
2014 Bond Maturities - Capital Bonds					\$	1,051,500.00	
2014 Interest on Bonds *					\$	403,100.50	
INTEREST ON BONDS - SEWER		UTILITY BUDGET					
2014 Interest on Bonds (*Items)					\$	403,100.50	
Less: Interest Accrued to 06/30/2013 (Trial Balance)					\$	118,508.89	
Subtotal					\$	284,591.61	
Add: Interest to be Accrued as of 06/30/2014					\$	112,838.13	
Required Appropriation 2014					\$	397,429.74	

LIST OF BONDS ISSUED DURING SFY 2013

Purpose	2014 Maturity		Amount Issued		Date of Issue	Interest Rate
Sewer Distribution System	70,000.00		1,700,000.00		8/1/2012	Various

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR NJEIT DEBT**

		Debit	Credit	2013 Debt Service	
Outstanding July 1, 2012		XXXXXX	X		
Issued		XXXXXX	X		
NOT APPLICABLE					
Paid			XXXXXX	X	
Outstanding June 30, 2013			XXXXXX	X	
2014 Loan Maturities					
2014 Interest on Loans *			\$		
<u>SEWER</u>	UTILITY - NJEIT DEBT				
Outstanding July 1, 2012		XXXXXX	821,433.52		
Issued		XXXXXX			
Paid		54,177.76	XXXXXX		
Outstanding June 30, 2013		767,255.76	XXXXXX		
		821,433.52	821,433.52		
2014 Loan Maturities			\$	53,365.35	
2014 Interest on Loans *			\$	18,643.76	

INTEREST ON LOANS -		UTILITY BUDGET			
2014 Interest on Loans (*Items)		\$	18,643.76		
Less: Interest Accrued to 06/30/2013 (Trial Balance)		\$	8,028.65		
Subtotal		\$	10,615.11		
Add: Interest to be Accrued as of 06/30/2014		\$	7,507.82		
Required Appropriation SFY 2014			\$	18,122.93	

LIST OF LOANS ISSUED DURING 2013

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding 30-Jun-13	Date of Maturity	Rate of Interest	SFY 2014 Budget Requirement			
						For Principal		For Interest **	
1. Sanitary Sewer System Improvements - 09-17	500,000.00	8/13/2011	500,000.00	8/7/2013	1.5%			12,455.83	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.	500,000.00		500,000.00					12,455.83	

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

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

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

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

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

INTEREST ON NOTES -		UTILITY BUDGET	
SFY 2014 Interest on Notes	\$		1
Less: Interest Accrued to 06/30/2013 Trial Balance)	\$	6,729.17	
Subtotal	\$	-6,728.17	
Add: Interest to be Accrued as of 06/30/2014	\$	19,184.00	
Required Appropriation - 2014	\$	12,455.83	

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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

NOT APPLICABLE

Important: If there is more than one utility in the municipality, identify each note.
Memo: *See Sheet 33 for clarification of "Original Date of Issue".
Utility Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

80051-0180051-02

Sheet 65a

(Do not crowd - add additional sheets)

SEWER UTILITY CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord	Original	Description	June 29, 2008		Authorized	Encumbrances 6/30/12	Paid	Encumbrances 6/30/13	June 29, 2009	
			Funded	Unfunded					Funded	Unfunded
95-19	\$2,500,000	North/South Brunswick joint outlet sewer project.....	\$ 117,706.00	\$2,380,000.00					\$ 117,706.00	\$2,380,000.00
97-25	4,840,000	Replacement of Schmidt Lane & West Lawrence Street sanitary sewer pumping station.....		2,523,694.08		\$ 1.00		\$ (1.00)		2,523,694.08
05-17	1,000,000	Improve Sanitary Sewer System.....				61,193.71	(61,193.71)	-		
06-18	250,000	Improve Sanitary Sewer System.....				9,674.36	(9,674.36)			
08-21	1,000,000	Improve Sanitary Sewer System.....		1,972.67		65,367.11	(57,412.64)	(9,864.14)		63.00
09-17	1,200,000	Sewer Distribution System.....		430,257.22		104,519.85	(113,041.84)	(54,854.82)		366,880.41
11-17	1,000,000	Improve Sanitary Sewer System.....		786,902.92		113,451.09	(514,969.90)	(86,796.91)		298,587.20
12-15	1,000,000	Improve Sanitary Sewer System.....			\$1,000,000.00		(34,955.02)	(71,980.00)		893,064.98
<u>\$8,590,000</u> Total.....			<u>\$ 117,706.00</u>	<u>\$6,122,826.89</u>		<u>\$ 354,207.12</u>	<u>\$ (791,247.47)</u>	<u>\$ (223,496.87)</u>	<u>\$ 117,706.00</u>	<u>\$6,462,289.67</u>
		<u>Ref.</u>	E	E		E	E-5	E	E	E

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2012	XXXXXX	28,900.00
Received from SFY 2013 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance June 30, 2013	28,900.00	XXXXXX
	28,900.00	28,900.00

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2012

AND

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

UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
NOT APPLICABLE						

SEWER UTILITY CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

SFY 2013

	Debit	Credit
Balance July 1, 2012	XXXXXX	79,526.00
Premium on Sale of Bonds	XXXXXX	6,465.00
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to SFY 2013 Budget Revenue		XXXXXX
Balance June 30, 2013	85,991.00	XXXXXX
	85,991.00	85,991.00