

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

POPULATION LAST CENSUS: 10,804  
NET VALUATION TAXABLE 2012: \$2,378,332,462  
MUNICODE 1612

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

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

**Borough of Totowa , County of Passaic**

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_

Title: Registered Municipal Accountant

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

---

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

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

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

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

Title: Temporary Chief Financial Officer

Address: 537 Totowa Road, Totowa, NJ 07512

Phone Number: (973) 956-1009

Fax Number: (973) 956-8414

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

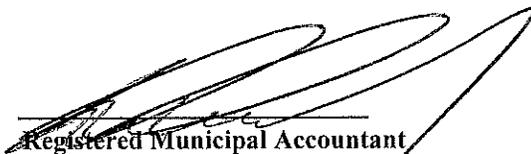
**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

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

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

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



Registered Municipal Accountant

Lerch, Vinci, and Higgins, LLP

17-17 Route 208 North

Fair Lawn, New Jersey 07410

Phone (201) 791-7100

Fax (201) 791-3035

Certified by me

this 19 day of February, 2013

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

---

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

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

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

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

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

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**

**BY  
CHIEF FINANCIAL OFFICER**

*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 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: Borough of Totowa  
Temporary Chief Financial Officer: Lisa Nash  
Signature: \_\_\_\_\_  
Certificate #: Pending  
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: \_\_\_\_\_  
Temporary Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate#: \_\_\_\_\_  
Date: \_\_\_\_\_

22-6002347

Fed. I.D. #

Borough of Totowa

Municipality

Passaic

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/12

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	_____	\$ 118,423	_____

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

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

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

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

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

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

\_\_\_\_\_  
Signature of Temporary Chief Financial Officer

\_\_\_\_\_  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

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

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

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

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

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

**NOTE:**

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

---

---

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

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

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR  
\_\_\_\_\_  
BOROUGH OF TOTOWA  
\_\_\_\_\_  
MUNICIPALITY  
\_\_\_\_\_  
PASSAIC  
\_\_\_\_\_  
COUNTY











**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law, 1998, C. 256

Municipal Public Defender Expended Prior Year 2011:..... (1)	\$	
	x	25%
(2)	\$	
Municipal Public Defender Trust Cash Balance December 31, 2012:..... (3)	\$	

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

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

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

Temporary Chief Financial Officer:	
Signature:	
Certificate #:	
Date:	



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget	Interest on Assessments	Interfunds			
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Due to Current Fund	\$ 3,657		\$ 2,796			\$ 3,723	\$ 2,730	
Due to General Capital Fund	97,336					30,000	67,336	
Due to Other Trust Fund	528			24		528	24	
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
Ord. 08-2004 Union Blvd. Sidewalk, Curb & Driveway	(74,178)	\$ 16,082					(58,096)	
	\$ 27,343	\$ 16,082	2,796	24	-	34,251	\$ 11,994	

\*Show as red figure





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

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

<b>Highlands State Bank</b>		
Current-Checking	\$	8,084,897
Current-General Account		1,836,912
Current - CD		309,000
Current - CD		117,000
Current - CD		428,000
Current - CD		72,000
Current - CD		524,000
Current - CD		204,883
General Capital		31,437
Water Operating		85,976
Water Operating-CD		313,000
Water Capital		787
Water Assessment Trust		313
Swim Pool Operating		46,235
Swim Pool Capital		192
Public Assistance #1		7,342
Public Assistance #2		32,787
Other Trust-Escrow		151,055
Other Trust-Builder Escrow		496,116
Other Trust-Unemployment Insurance		73,442
Other Trust-Payroll Agency		103,048
Other Trust-Net Payroll		36,047
Other Trust - Hickory Hill Phase II - CD		539,000
Other Trust - CD		9,300
Other Trust - Affordable Housing CD		762,183
Assessment Trust		12,045
Animal Control		5,315
Subtotal	\$	14,282,312

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

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

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Cancelled		Balance December 31, 2012
Municipal Alliance Program	\$ 14,779	\$ 25,163	\$ 12,521			\$ 27,421
NJ DOT - Hudson Ave.	46,250					46,250
NJ DOT - Grant Ave Phase II	115,922		82,855			33,067
NJ DOT - Safe Corridors		8,995	8,995			-
Recycling Tonnage Grant		4,738	4,738			-
Safe & Secure Communities		60,000	57,450			2,550
FEMA Asst to Firefighters Grant	87,566	144,000	144,000			87,566
County Open Space - Lincoln Field	79,800					79,800
						-
<b>Totals</b>	<b>\$ 344,317</b>	<b>\$ 242,896</b>	<b>\$ 310,559</b>	<b>\$ -</b>		<b>\$ 276,654</b>

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

Grant	Balance January 1, 2012	Transferred from 2012		Transferred From 2011 Appropriation Reserves	Expended	Cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
		Budget	Appropriation By 40A:4-87				
Clean Communities Program	\$ 44,321	\$ -		\$ 15,392	\$ 10,942		\$ 48,771
Alcohol Ed & Rehabilitation	1,447				1,447		0
Body Armor Replacement Fund	5,534			1,188	1,183		5,539
Stormwater Grant	8,128				6,912		1,216
Drunk Driving Enforcement Fund	3,135						3,135
FEMA Acquisition of FF Equip. - Federal				87,566			87,566
FEMA Acquisition of FF Equip. - Local				4,608			4,608
Recycling Tonnage	15,299				\$ 15,299		-
County Open Space - Lincoln Field				14,289			14,289
Improvements to Hudson Ave. - Local				31,932			31,932
<b>Sub Total</b>	\$ 77,864	\$ -	\$ -	\$ 154,975	\$ 35,783	\$ -	\$ 197,056

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance January 1, 2012	Transferred from 2012		Transferred From 2011 Appropriation Reserves	Expended	Cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
NJ Transportation Trust - Grant	\$ 33,067						\$ 33,067
Municipal Alliance	492			\$ 2,258			2,750
Soldiveri - Recreation	1,818						1,818
Muchuga	690						690
H1N1	7,719						7,719
<b>Totals</b>	\$ 121,650	\$ -	\$ -	\$ 157,233	\$ 35,783	\$ -	\$ 243,100

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

Grant	Balance January 1, 2012	Transferred from 2012 Budget Appropriations		Received	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87		
Body Armor	\$ 2,800	\$ 2,800		\$ 3,456	\$ 3,456
Alcohol Ed.	2,265	2,265		2,051	2,051
Recycling Tonnage	9,503	9,503		17,455	17,455
Safe and Secure	2,550	2,550			-
Clean Communities	15,209	15,209		15,037	15,037
<b>Totals</b>	\$ 32,327	\$ 32,327	\$ -	\$ 37,999	\$ 37,999

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	\$ 3,908,832
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) 85002-00	XXXXXXXXXX	3,025,266
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	13,448,163
Levy Calendar Year 2012	XXXXXXXXXX	
Paid	\$ 13,417,259	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	3,939,736	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85004-00	3,025,266	XXXXXXXXXX
	\$20,382,261	\$20,382,261

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

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

NOT APPLICABLE	Debit	Credit
Balance January 1, 2012 85045-00	XXXXXXXXXX	
2012 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2012 85046-00		XXXXXXXXXX

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85034-00		XXXXXXXXXX
#Must include unpaid requisitions.	\$0	\$0

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	\$ 2,402,395
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) 85042-00	XXXXXXXXXX	2,093,009
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	9,497,284
Levy Calendar Year 2012	XXXXXXXXXX	
Paid	\$ 9,228,789	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	2,670,890	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85044-00	2,093,009	XXXXXXXXXX
#Must include unpaid requisitions.	\$13,992,688	\$13,992,688

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	\$ 5,663
2012 Levy:	XXXXXXXXXX	
General County 80003-03	XXXXXXXXXX	14,536,843
County Library 80003-04	XXXXXXXXXX	XXXXXXXXXX
County Health	XXXXXXXXXX	XXXXXXXXXX
County Open Space Preservation	XXXXXXXXXX	233,855
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	7,393
Paid	\$ 14,776,354	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	7,400	XXXXXXXXXX
	\$ 14,783,754	\$ 14,783,754

## SPECIAL DISTRICT TAXES

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

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

# STATE LIBRARY AID

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

NOT APPLICABLE		Debit	Credit
Balance January 1, 2012	80004-01	XXXXXXXXXX	
State Library Aid Received in 2012	80004-02	XXXXXXXXXX	
			XXXXXXXXXX
Expended	80004-09		
Balance December 31, 2012	80004-10	0	
		\$0	\$0

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

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

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -02	Realized -03	Excess or Deficit* -04
Surplus Anticipated 80101-	\$1,827,502	\$1,827,502	0
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	498	498	
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Adopted Budget	3,006,437	3,182,766	\$ 176,329
Added by N.J.S.A. 40A:4-87: (List on 17a)	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Attached	0	0	0
Total Miscellaneous Revenue Anticipated 80103-	3,006,437	3,182,766	176,329
Receipts from Delinquent Taxes 80104-	375,000	523,575	148,575
Amount to be Raised by Taxation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	10,480,041	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(c) Minimum Library Tax 80121-	784,258	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	11,264,299	11,939,688	675,389
	\$16,473,736	\$17,474,029	\$1,000,293

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxx		\$48,053,226
Amount to be Raised by Taxation	xxxxxxxxxxxxx		xxxxxxxxxxxxx
Local District School Tax 80109-00		\$13,448,163	xxxxxxxxxxxxx
Regional School Tax 80119-00			xxxxxxxxxxxxx
Regional High School Tax 80110-00		9,497,284	xxxxxxxxxxxxx
County Taxes 80111-00		14,770,698	xxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00		7,393	xxxxxxxxxxxxx
Special District Taxes 80113-00			xxxxxxxxxxxxx
Municipal Open Space Tax 80120-00			
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxx		1,610,000
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxx		
Balance for Support of Municipal Budget (or) 80116-00		11,939,688	xxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00			xxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxx		
*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.		\$49,663,226	\$49,663,226



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	\$16,473,736
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2012 (Budget Statement Item 9)	80012-03	16,473,736
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	16,473,736
Add Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	16,473,736
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$14,197,292
Paid or Charged - Res. for Uncollected Taxes	80012-09	1,610,000
Reserved	80012-10	666,444
Total Expenditures	80012-11	16,473,736
Unexpended Balances Canceled (see footnote)	80012-12	\$0

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2012 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXX	\$ 176,329
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	148,575
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXX	675,389
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	397,990
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves	80013-05	XXXXXXXXXXXX	453,676
Prior Year Interfunds Returned in 2012	80013-06	XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Lapsed 2011 Appropriation Reserves - Swim Pool Utility Operating Fund		XXXXXXXXXXXX	24,788
Statutory Excess Animal Control		XXXXXXXXXXXX	1,283
Cancelled Appropriated Grant Reserves		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance - January 1, 2012	80013-07	\$ 5,118,275	XXXXXXXXXXXX
Balance - December 31, 2012	80013-08	XXXXXXXXXXXX	5,118,275
Excess in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXX
Interfund Advance Originating in 2012	80013-12	158,590	XXXXXXXXXXXX
Prior Year Senior Citizen and Veterans Disallowed		7,750	XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,711,690	XXXXXXXXXXXX
		<b>\$6,996,305</b>	<b>\$6,996,305</b>



# SURPLUS - CURRENT FUND

## YEAR 2012

		Debit	Credit
1. Balance - January 1, 2012	80014-01	xxxxxxxxxxxxx	\$2,686,299
2.		xxxxxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxxxxxx	1,711,690
4. Amount Appropriated in the 2012 Budget-Cash	80014-03	\$1,828,000	xxxxxxxxxxxxx
5. Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxx xxxxxxxxxxxxx
6.			xxxxxxxxxxxxx
7. Balance - December 31, 2012	80014-05	2,569,989	xxxxxxxxxxxxx
		\$4,397,989	\$4,397,989

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

Cash	80014-06		\$ 11,332,402
Investments	80014-07		
			0
Sub-Total			11,332,402
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		9,212,067
Cash Surplus	80014-09		2,120,335
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	-	
Deferred Charges #	80014-12	173,000	
Cash Deficit #	80014-13		
Grants Receivable		276,654	
Total Other Assets	80014-14		449,654
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		\$2,569,989

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2012 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>\$48,993,649</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>                    </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>          24,516</u>
5a.	Subtotal 2012 Levy			<u>          \$49,018,165</u>
5b.	Reductions due to tax appeals**			<u>                    </u>
5.	Total 2012 Levy	82106-00	\$	<u>          49,018,165</u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>                    </u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>          244,676</u>
9.	Discount Allowed	82110-00	\$	<u>                    </u>
10.	Collected in Cash: In 2011	82121-00	\$	<u>          \$419,443</u>
	In 2012	82122-00	\$	<u>          \$47,472,062</u>
	State's Share of 2012 Senior Citizens and Veterans Deductions allowed	82123-00	\$	<u>          \$161,721</u>
	R.E.A.P. Revenue	82124-00	\$	<u>                    </u>
	Total To Line 14	82111-00	\$	<u>          \$48,053,226</u>
11.	Total Credits			<u>          48,297,902</u>
12.	Amount Outstanding - December 31, 2012	83120-00	\$	<u>          \$720,263</u>
13.	Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>          98.03%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	<u>\$48,053,226</u>
Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	<u>\$48,053,226</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 Veteran Deductions.

\* Include overpayments applied as part of 2012 collections.

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

**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

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

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash(sheet 22).....	\$	_____
LESS: proceeds from Accelerated Tax Sale.....		_____
<b>NET Cash Collected.....</b>	<b>\$</b>	<b>_____</b>
Line 5c(sheet 22) Total 2012 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash ( Sheet 22).....	\$	_____
LESS: Proceeds from Tax Levy Sale ( excluding premium).....		_____
<b>Net Cash Collected.....</b>	<b>\$</b>	<b>_____</b>
Line 5c (sheet 22) Total 2012 Tax Levy.....	\$	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

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

	Debit	Credit
1. Balance - January 1, 2012	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXX	\$ 65,033
2. Sr. Citizens Deductions Per Tax Billings	52,500	XXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	111,750	XXXXXXXXXXXXXX
4. Senior Citizens Deductions Allowed By Tax Collector	1,750	XXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector-2012 Taxes	750	
6. Vet Deductions Disallowed By Tax Collector		
7. Sr. Citizens/Disabled Deductions Disallowed by Tax Collector	XXXXXXXXXXXXXX	5,029
8. Sr. Citizens/Veterans Deductions Disallowed by Tax Collector 2011 Taxes	XXXXXXXXXXXXXX	7,750
9. Received in Cash from State	XXXXXXXXXXXXXX	153,422
10.		
11.		
12. Balance - December 31, 2012	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXX	
Due To State of New Jersey	64,484	XXXXXXXXXXXXXX
	\$231,234	\$231,234

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

Line 2	52,500
Line 3	111,750
Line 4	1,750
Line 5	750
Sub - Total	166,750
Less: Line 6 & 7	5,029
To Line 10, Sheet 22	<u>\$161,721</u>

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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXX	\$ 2,122,718
Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	0
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	
Cash paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)	\$ 1,429,088	XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2012	693,630	XXXXXXXXXXXX
Taxes Pending Appeals*	\$ 693,630	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
	\$ 2,122,718	\$ 2,122,718

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

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

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

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

	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
Actual 80016-		13,448,163
2. Local District School Tax -		
Estimate ** 80017-	14,120,571	XXXXXXXXXX
Actual 80025-		
3. Regional School District Tax -		
Estimate * 80026-		XXXXXXXXXX
Actual 80018-		9,497,284
4. Regional High School Tax School Budget		
Estimate * 80019-	9,972,148	XXXXXXXXXX
Actual 80020-		14,778,091
5. County Tax -		
Estimate * 80021-	15,516,996	XXXXXXXXXX
Actual 80022-		
6. Special District Taxes -		
Estimate * 80023-		XXXXXXXXXX
Actual 80027-		
7. Municipal Open Space Tax -		
Estimate * 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	39,609,715	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	39,609,715	
11. Amount of Item 10 Divided by <span style="border: 1px solid black; padding: 2px;">100.00%</span> [820074-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		39,609,715
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	14,120,571	*May not be stated in an amount less than "actual" Tax of year 2012.
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)	9,972,148	**Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
County Tax (Amount Shown on Line 5 Above)	15,516,996	
Special District Tax (Amount Shown on Line 6 Above)	0	
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)	39,609,715	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		0
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		0
Item 12 - Appropriation: Reserve for Uncollected Taxes		0
Sub-Total		0
Less: Item 9 - Total Anticipated Revenues		0
Amount to be Raised by Taxation in Municipal Budget 80024-07		0

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

# ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

C. *TIMES*: % of increase of Amount to be  
 Raised by Taxes over Prior Year %  

$$\frac{[(2013 \text{ Estimated Total Levy} - 2012 \text{ Total Levy}) / 2012 \text{ Total Levy}]}{}$$

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

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

**2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

- 1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_
- 2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_
- Total \$ \_\_\_\_\_
- 3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_
- 4. Cash Required \$ \_\_\_\_\_
- 5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_
- 6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	BALANCE JANUARY 1, 2012		\$530,967	XXXXXXXXXXXX
	A. Taxes	83102-00 \$527,264	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83103-00 3,703	XXXXXXXXXXXX	XXXXXXXXXXXX
2.	CANCELLED:		XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXXXX	4,064
	B. Tax Title Liens	83106-00	XXXXXXXXXXXX	
3.	TRANSFERRED TO FORECLOSED TAX TITLE LIENS:		XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXXXX	0
4.	ADDED TAXES	83110-00	7,750	XXXXXXXXXXXX
5.	ADDED TAX TITLE LIENS	83111-00	0	XXXXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens		XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXXXX	
	B. Tax Title Liens - Transfers from Taxes	83107-00		XXXXXXXXXXXX
7.	BALANCE BEFORE CASH PAYMENTS		XXXXXXXXXXXX	\$ 534,653
8.	TOTALS		538,717	538,717
9.	BALANCE BROUGHT DOWN		534,653	XXXXXXXXXXXX
10.	COLLECTED:		XXXXXXXXXXXX	523,575
	A. Taxes	83116-00 \$519,872	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83117-00 3,703	XXXXXXXXXXXX	XXXXXXXXXXXX
11.	Interest & Costs - 2012 Tax Sale	83118-00		XXXXXXXXXXXX
12.	2012 TAXES TRANSFERRED TO LIENS	83119-00		XXXXXXXXXXXX
13.	2012 TAXES	83123-00	720,263	XXXXXXXXXXXX
14.	BALANCE, DECEMBER 31, 2012		XXXXXXXXXXXX	731,341
	A. Taxes	83121-00 731,341	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83122-00 0	XXXXXXXXXXXX	XXXXXXXXXXXX
15.	TOTALS		\$1,254,916	\$1,254,916

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 97.92%

17. Item No. 14 multiplied by percentage shown above is 716,129 and represents  
the maximum amount that can be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current taxes)

(1) These amounts will always be the same

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

		Debit	Credit
1. BALANCE JANUARY 1, 2012	84101-00	72,900	XXXXXXXXXXXXXX
2. FORECLOSED OR DEEDED IN 2012		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00		XXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00		
5A.	84102-00		
5B.	84105-00		
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00		
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00		
8. SALES			
9. CASH *	84109-00		
10. CONTRACT	84110-00		
11. MORTGAGE	84111-00		
12. LOSS ON SALES	84112-00		
13. GAIN ON SALES	84113-00		
14. BALANCE, DECEMBER 31, 2012	84114-00	XXXXXXXXXXXXXX	\$72,900
		\$72,900	\$72,900

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

Analysis of Sale of Property: \$	-	
* Total Cash Collected in 2012	(84125-00)	
Realized in 2012 Budget	-	
To Results of Operation (Sheet 19)	-	

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as of Dec. 31, 2012</u>
1. Emergency Authorization - Municipal*	\$247,000	\$247,000	\$0	\$0
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**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**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	Cancelled by Resolution	
6/1/2007	Prep. And Exec. Of Revaluation of Real Property	\$ 221,400	\$ 44,280	\$ 44,280	\$ 44,280		\$ -
6/15/2010	Prep. And Exec. Of Revaluation of Real Property	139,000	27,800	111,200	27,800		83,400
11/29/2011	Hurricane Irene E.O. #73, Storm Damage Repairs, Reconstruction of Streets, Roads or Bridges or Other Public Property	112,000	22,400	112,000	22,400		89,600
	Totals	\$ 472,400	\$ 94,480	\$ 267,480	\$ 94,480		\$ 173,000

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.



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

		Debit	Credit	2013 Debt Service
OUTSTANDING JANUARY 1, 2012	80033-01	XXXXXXXXXXXX		
ISSUED	80033-02	XXXXXXXXXXXX		
PAID	80033-03		XXXXXXXXXXXX	
CANCELLED AT ISSUANCE				
OUTSTANDING DECEMBER 31, 2012	80033-04	0	XXXXXXXXXXXX	
		\$0	\$0	
2013 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	\$0
2013 INTEREST ON BONDS*		80033-06	0	
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2012	80033-07	XXXXXXXXXXXX	0	
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09	0	XXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2012	80033-10	\$0	XXXXXXXXXXXX	
		\$0	\$0	
2013 BOND MATURITIES - ASSESSMENT BONDS			80033-11	0
2013 INTEREST ON BONDS*		80033-12		
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)			80033-13	0

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	\$ -	\$ -		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
MUNICIPAL GENERAL CAPITAL BONDS  
EDA LOANS**

		Debit	Credit	2013 Debt Service
OUTSTANDING JANUARY 1, 2012	80033-01	XXXXXXXXXXXX	\$39,365	
ISSUED	80033-02	XXXXXXXXXXXX		
PAID	80033-03	\$39,365	XXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2012	80033-04	0	XXXXXXXXXXXX	
		\$39,365	\$39,365	
2013 LOAN MATURITIES			80033-05	
2013 INTEREST ON LOANS			80033-06	
TOTAL 2013 DEBT SERVICE FOR EDA LOANS			80033-13	\$ -
<b>LOAN</b>				
OUTSTANDING JANUARY 1, 2012	80033-07	XXXXXXXXXXXX	0	
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09	0	XXXXXXXXXXXX	
OUTSTANDING DECEMBER 31, 2012	80033-10	\$0	XXXXXXXXXXXX	
		\$0	\$0	
2013 LOAN MATURITIES			80033-11	\$
2013 INTEREST ON LOANS			80033-12	\$
TOTAL 2013 DEBT SERVICE FOR	LOAN		80033-13	\$

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	\$0	\$0		
	80033-14	80033-15		

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

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

**TYPE I SCHOOL SERIAL BOND**

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

**LIST OF BONDS ISSUED DURING 2012**

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

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

		Outstanding December 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036-	\$ NONE	\$ NONE
2. Special Emergency Notes	80037-	\$ NONE	\$ NONE
3. Tax Anticipation Notes	80038-	\$ NONE	\$ NONE
4. Interest on Unpaid State and County Taxes	0	80039-	\$ NONE
5.		\$	\$
6.		\$	\$



# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirements		Interest Computed To (Insert Date)
							For Principal	For Interest **	
	NOT								
	APPLICABLE								
	Total			NONE				80051-01      80051-02	

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 Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.	NOT		
4.	APPLICABLE		
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>		80051-01	80051-02

(Do not crowd - add additional sheets)





# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE		Debit	Credit
Balance January 1, 2012	80030-01	xxxxxxxxxxx	
Received from 2012 Budget Appropriation*	80030-02	xxxxxxxxxxx	
Received from 2012 Emergency Appropriation*	80030-03	xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		
Balance December 31, 2012	80030-05		

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

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

#### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
08-2012 Various Sanitary Sewer, Storm Sewer and Road Improvements	\$ 568,250			(1)
12-2012 Replacement of Sanitary Sewer Force Main	176,000			(2)
Total 80032-00	\$744,250	\$0	\$0	\$0

- (1) Funded by grants and other reserves
- (2) Funded by capital surplus and land sale reserves

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	\$ 123,233
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Cancel Grant Receivable			
Appropriated to Finance Improvement Authorizations	80029-02	\$ 107,429	XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2012	80029-04	\$ 15,804	XXXXXXXXXX
		\$ 123,233	\$ 123,233

### 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			\$ NONE

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

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

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

**MUNICIPALITIES ONLY**

**IMPORTANT!**

MUST BE COMPLETELY FILLED IN OR THE STATEMENT WILL BE CONSIDERED INCOMPLETE

(N.J.S.A.52:27BB-55 AS AMENDED BY CHAP. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2012 was		\$	<u>49,018,165</u>
2. Amount of Item 1 Collected in 2012 (*)	\$	<u>48,053,226</u>	
3. Seventy (70) percent of Item 1			<u>\$34,312,716</u>

(\*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2012 ?  
 Answer YES or NO                                YES
2. Have payments been made for all bonded obligations or notes due on or before  
 December 31, 2012?  
 Answer YES or NO                                YES                If Answer is "NO" give details

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

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

D.

1. Cash Deficit - 2011			NONE
2. 4% of 2011 Tax Levy for all purposes:			
Levy -- \$	<u>47,327,305</u>	\$	<u>1,893,092</u>
3. Cash Deficit - Year 2012		\$	<u>NONE</u>
4. 4% of 2012 Tax Levy for all purposes:			
Levy -- \$	<u>49,018,165</u>	\$	<u>1,960,727</u>

E. <u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. County Taxes	<u>                    </u>	\$ <u>          7,400</u>	\$ <u>          7,400</u>
3. Amounts due Special Districts	\$ <u>                    </u>	<u>                    </u>	<u>                    </u>
4. Amounts due School Districts for Local School Tax	\$ <u>                    </u>	\$ <u>          3,939,736</u>	\$ <u>          3,939,736</u>

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

**UTILITIES ONLY**

*Note:*

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

## POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AT DECEMBER 31, 2012

### Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER OPERATING FUND</b>		
Cash	\$ 404,638	
Consumer Accounts Receivable	523,978	
Water Utility Liens		
Due From Water Utility Capital Fund	139,720	
Due from Other Trust Fund	35,777	
Appropriation Reserves		\$ 181,664
Encumbrances Payable		58,507
Accounts Payable		884
Due To Current Fund		71,659
Accrued Interest on Bonds		381
Water Overpayments		905
		-
<b>Subtotal</b>		314,000 "C"
Reserve for Receivables		523,978
Fund Balance		266,135
	\$ 1,104,113	\$ 1,104,113
<b>WATER CAPITAL FUND</b>		
Cash	\$ 787	
Fixed Capital	4,074,268	
Serial Bonds Payable		\$ 259,000
Due to Water Utility Operating Fund		139,720
Due to General Capital Fund		507,022
Due to Other Trust Fund		16,633
Contracts Payable		3,885
Capital Improvement Fund		102,108
Reserve for Amortization		3,031,691
Reserve for Water Tower Fees		13,035
Fund Balance		1,961
Estimated Proceeds	783,577	
Bonds and Notes Authorized not Issued		783,577
	\$ 4,858,632	\$ 4,858,632

(Do not crowd - add additional sheets)



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget	Interfunds	Interest on Deposit			
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities								
Trust Surplus	\$ 313							\$ 313
Less Assets "Unfinanced"*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	\$ 313	0	0	0	0	0	0	\$ 313

\*Show as red figure

## SCHEDULE OF WATER UTILITY BUDGET - 2012 BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	\$180,000	\$180,000	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	2,484,140	2,540,085	\$55,945
91304-			-
Miscellaneous 91305-	265,000	312,368	47,368
Interest on Delinquent Accounts 91306-	17,000	49,434	32,434
Interest on Investments 91307-	2,200	1,462	(738)
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
91308-			
<b>Subtotal</b>	<b>2,948,340</b>	<b>3,083,349</b>	<b>135,009</b>
<b>Deficit (General Budget)** 91306-</b>			<b>0</b>
91307-	<b>\$2,948,340</b>	<b>\$3,083,349</b>	<b>\$135,009</b>

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		*****
Adopted Budget		\$2,948,340
Added by N.J.S. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>2,948,340</b>
Add: Overexpenditures (See Footnote)		0
<b>Total Appropriations and Overexpenditures</b>		<b>2,948,340</b>
Deduct Expenditures:		
Paid or Charged	\$2,766,416	
Reserved	181,664	
<b>Surplus (General Budget)**</b>		
<b>Total Expenditures</b>		<b>2,948,080</b>
<b>Unexpended Balance Canceled (See Footnote)</b>		<b>\$260</b>

**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"



## RESULTS OF 2012 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXX	\$ 135,009
Unexpended Balances of Appropriations	XXXXXXXXXXXX	260
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXXXXXXXX	80,402
Cancelled Accounts Payable		
Deficit in Anticipated Revenue		XXXXXXXXXXXX
		XXXXXXXXXXXX
Operating Deficit - To Trial Balance	XXXXXXXXXXXX	0
Excess in Operations - to Operating Surplus	\$ 215,671	XXXXXXXXXXXX
*See restriction in amount on Sheet 45, SECTION 2	\$ 215,671	\$ 215,671

### OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance, January 1, 2012	XXXXXXXXXXXX	\$ 230,464
Excess in Results of 2012 Operations	XXXXXXXXXXXX	215,671
Amount Appropriated in 2012 Budget - Cash	\$ 180,000	
Amount Appropriated in 2012 Budget with Prior Written		XXXXXXXXXXXX
Consent of Director of Local Government Services		XXXXXXXXXXXX
Anticipated Revenue in Current Fund Budget		
Balance, December 31, 2012	266,135	XXXXXXXXXXXX
	\$ 446,135	\$ 446,135

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

Cash		\$ 404,638
Investments		
Interfund Accounts Receivable		175,497
Subtotal		580,135
Deduct Cash Liabilities Marked with "C" on Trial Balance		314,000
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		266,135
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	\$ -	
Total Other Assets		-
		\$ 266,135

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

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

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance, December 31, 2011		<u>\$434,821</u>
Increased by:		
Water Rents Levied	\$ 2,941,132	
Miscellaneous Fees and Charges		
		<u>2,941,132</u>
		3,375,953
Decreased by:		
Collections	2,851,975	
Overpayments applied		
Transferred to Water Utility Liens		
Other		
		<u>2,851,975</u>
Balance, December 31, 2012		<u>\$ 523,978</u>

## SCHEDULE OF WATER UTILITY LIENS

Balance, December 31, 2011		<u>478</u>
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other	-	
		\$ -
Decreased by:		
Collections	\$ 478	
Other	-	
		<u>478</u>
Balance, December 31, 2012		<u>\$ -</u>

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

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

<u>Caused By</u>	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as of Dec. 31, 2012
1. Emergency Authorization -*				
2. Operating Deficit	\$	\$	\$ -	\$ -
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**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR BONDS

## WATER UTILITY ASSESSMENT BONDS

NOT APPLICABLE	Debit	Credit	2012 Debt Service
Outstanding, January 1, 2012	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXXXX	
	0	0	
2013 Bond Maturities - Assessment Bonds			
2013 Interest on Bonds*			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2012	XXXXXXXXXX	\$ 462,000	
Issued			
Paid	\$ 203,000		
Outstanding, December 31, 2012	259,000		
	\$ 462,000	\$ 462,000	
2013 Bond Maturities - Capital Bonds			
\$ 210,000			
2013 Interest on Bonds*			
5,901			

## INTEREST ON BONDS - WATER UTILITY BUDGET

2013 Interest on Bonds (*Items)	5,901	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	381	
Subtotal	5,520	
Add: Interest to be Accrued as of 12/31/2013	110	
Required Appropriation 2013		5,630

## LIST OF BONDS ISSUED DURING 2012

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 Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement	
						For Principal	For Interest **
1. NOT APPLICABLE							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.	\$0		\$0			\$0	\$0

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

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

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

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

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

## INTEREST ON NOTES - WATER UTILITY BUDGET

2013 Interest on Notes	\$0
Less: Interest Accrued to 12/31/2012 (Trial Balance)	
Subtotal	0
Add: Interest to be Accrued as of 12/31/2013	
Required Appropriation - 2013	\$0



# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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





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

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
NOT APPLICABLE				
	0	0	0	0

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

**YEAR 2012**

	Debit	Credit
Balance, January 1, 2012	*****	\$ 1,961
Funded Improvement Authorizations Canceled	*****	
		*****
		*****
Appropriated to Finance Improvement Authorizations		*****
Appropriated to 2012 Water Budget Revenue		*****
Balance, December 31, 2012	\$ 1,961	*****
	\$ 1,961	\$ 1,961









# STATEMENT OF 2012 OPERATION

## SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 Swim Pool 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	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	\$ 40,162	
Miscellaneous Revenue Not Anticipated	163	
2011 Appropriation Reserves Canceled*		
(Excess Revenue Realized)		
<b>Total Revenue Realized</b>		<b>\$ 40,325</b>
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	84,709	
Reserved	40,604	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	<b>125,313</b>	
Less: Deferred Charges Included in Above "Total Expenditures"	-	
<b>Total Expenditures - As Adjusted</b>		<b>125,313</b>
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2012 Operation"		
Remainder =		
("Excess in Operations") - Sheet 60)		
<b>Deficit</b>		<b>84,988</b>
Anticipated Revenue - Deficit (General Budget)**	80,813	
Balance of "Results of 2012 Operation"		
Remainder =		
("Operating Deficit - to Trial Balance" - Sheet 60)		4,175

### 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 Swim Pool Utility for 2011:

2011 Appropriation Reserves Canceled in 2012	24,788	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	63,812	
<b>*Excess (Revenue Realized)</b>		<b>0</b>

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

## RESULTS OF 2012 OPERATIONS - SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXX	0
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXX	\$ 163
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXXXXXXXX	-
Cancelled Accounts Payable		
Deficit in Anticipated Revenue	\$ 4,338	XXXXXXXXXXXX
		XXXXXXXXXXXX
Operating Deficit - To Trial Balance	XXXXXXXXXXXX	4,175
Excess in Operations - to Operating Surplus	0	XXXXXXXXXXXX
*See restriction in amount on Sheet 59, SECTION 2	\$ 4,338	\$ 4,338

### OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance, January 1, 2012	XXXXXXXXXXXX	\$ 609
Excess in Results of 2012 Operations	XXXXXXXXXXXX	0
Amount Appropriated in 2012 Budget - Cash	0	
Amount Appropriated in 2012 Budget with Prior Written		XXXXXXXXXXXX
Consent of Director of Local Government Services		XXXXXXXXXXXX
Balance, December 31, 2012	\$ 609	XXXXXXXXXXXX
	\$ 609	\$ 609

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

Cash		\$ 46,235
Investments		
Interfund Accounts Receivable		0
Subtotal		46,235
Deduct Cash Liabilities Marked with "C" on Trial Balance		49,801
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(3,566)
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	\$ 4,175	
Total Other Assets		4,175
		\$ 609

# 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 SWIM POOL UTILITY ACCOUNTS RECEIVABLE**

Balance, December 31, 2011 \$ NONE

Increased by:

Rents Levied \$                     

Decreased by:

Collections \$                     

Overpayments applied \$                     

Transfer to Water Liens \$                     

Other \$                     

Balance, December 31, 2012 \$ NONE

---

---

**SCHEDULE OF SWIM POOL UTILITY LIENS**

Balance, December 31, 2011 \$ NONE

Increased by:

Transfers from Accounts Receivable \$                     

Penalties and Costs \$                     

Other \$                     

Decreased by:

Collections \$                     

Other \$                     

Balance, December 31, 2012 \$ NONE

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
SWIM POOL 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 Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as of Dec. 31, 2012
1. Emergency Authorization -*	\$	\$	\$	\$
2. Operating Deficit	\$ 213	\$ 213	\$ 4,175	\$ 4,175
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**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012 <b>NOT APPLICABLE</b>	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXXXX	
	NONE	NONE	
2013 Bond Maturities - Assessment Bonds			NONE
2013 Interest on Bonds*		NONE	
<b>SWIM POOL UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2012 <b>NOT APPLICABLE</b>	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXXXX	
	0	0	
2013 Bond Maturities - Capital Bonds			
2013 Interest on Bonds*			

**INTEREST ON BONDS - SWIM POOL UTILITY BUDGET**

2013 Interest on Bonds (*Items)	<b>NOT APPLICABLE</b>	
Less: Interest Accrued to 12/31/2012 (Trial Balance)		
Subtotal		
Add: Interest to be Accrued as of 12/31/2013		0
Required Appropriation 2013		

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
	NONE			

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

## SWIM POOL UTILITY LOAN

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012 <b>NOT APPLICABLE</b>	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans*		\$	

## SWIM POOL UTILITY LOAN

Outstanding, January 1, 2012 <b>NOT APPLICABLE</b>	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXXXX	
	0	0	
2013 Loan Maturities			
2013 Interest on Loans*			

## INTEREST ON LOANS - SWIM POOL UTILITY BUDGET

2013 Interest on Loans (*Items) <b>NOT APPLICABLE</b>		
Less: Interest Accrued to 12/31/2012 (Trial Balance)		
Subtotal		
Add: Interest to be Accrued as of 12/31/2013		0
Required Appropriation 2013		

## LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
	NONE			

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.	NOT							
4.	APPLICABLE							
5.								
6.								
7.								
8.								
9.								
10.	0		0			0		0

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

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

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

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

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

INTEREST ON NOTES - SWIM POOL UTILITY BUDGET	
2013 Interest on Notes	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	
Subtotal	0
Add: Interest to be Accrued as of 12/31/2013	
Required Appropriation - 2013	\$0

(Do not crowd - add additional sheets)



# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a



**SWIM POOL UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

NOT APPLICABLE	Debit	Credit
Balance, January 1, 2012	XXXXXXXXXX	
Received from 2012 Budget Appropriation*	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
	XXXXXXXXXX	XXXXXXXXXX
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance, December 31, 2012		XXXXXXXXXX
	-	-

**SWIM POOL UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

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

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

## INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
- 4. Trial Balance - Public Assistance Fund
- 5. Trial Balance - Federal and State Funds
- 6. & 6b. Trial Balance - Trust Funds/Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
- 10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
- 12. Unappropriated Reserves for Federal and State Grants
- 13. Local District School Tax - Municipal Open Space Tax
- 14. Regional School Tax - Regional High School Tax
- 15. County Taxes Payable - Special District Taxes
- 16. Reserves for State and Federal Aid for Library Services
- 17. & 17a. General Budget Revenues
- 17. Allocation of Current Tax Collections
- 18. General Budget Appropriations
- 18. Emergency Appropriations for Local District School Purposes
- 19. Results of 2011 Operation - Current Fund
- 20. Schedule of Miscellaneous Revenues Not Anticipated
- 21. Surplus Account and Analysis of Balance
- 22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2009
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
- 25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments - Current
- 29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31. & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
- 32. Summary Statement of Debt Service Requirements - School - Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34. & 34a. Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 20125
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

- 40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 45 & 59. 2012 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2011 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2012; Utility Capital Surplus