

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

POPULATION LAST CENSUS 50,649  
 NET VALUATION TAXABLE 2012 \$7,259,404,453.00  
 MUNICODE 1429

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

**ANNUAL FINANCIAL STATEMENTS 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 Parsippany-Troy Hills, County of Morris

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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature *Ruby A Malcolm*  
 Title Chief Financial Officer

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

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

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do certify that I, Ruby A. Malcolm, am the Chief Financial Officer, License # O-0408, of the Township of Parsippany-Troy Hills, County of Morris 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 *Ruby A Malcolm*  
 Title Chief Financial Officer

Address 1001 Parsippany Boulevard, Parsippany, NJ 07054

Phone Number (973) 263-4265

Fax Number (973) 331-0184

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:

N/A

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Parsippany-Troy Hills 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:

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

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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 the fiscal year 2012 as required under (N.J.A.C. 5:23-4.17)

Printed name: Terence M. Coletta  
Acting Construction Official

Signature: 

Certificate #: 004324

Date: 2-11-13

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 the 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 #: \_\_\_\_\_

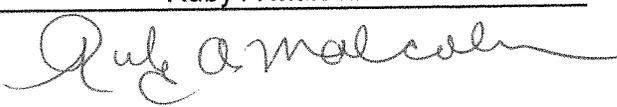
Date: \_\_\_\_\_

**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: Twp of Parsippany Troy Hills

Chief Financial Officer: Ruby A Malcolm

Signature: 

Certificate #: O-0408

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

22-6002190

Fed. I.D. #

Township of Parsippany-Troy Hills

Municipality

Morris

County

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

	Fiscal Year Ending:		<u>12/31/2012</u>
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>0.00</u>	\$ <u>208,530.53</u>	\$ <u>622,578.60</u>

Type of Audit required by OMB A-133 and OMB 98-07:

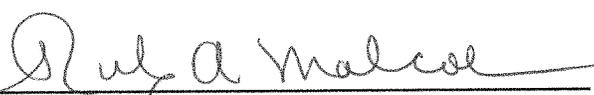
Single Audit

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 after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

  
Signature of Chief Financial Officer

2/11/13  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**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 \$ **\$7,207,261,819** .

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

\_\_\_\_\_  
Township of Parsippany-Troy Hills  
MUNICIPALITY

\_\_\_\_\_  
Morris  
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET  
**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Cash	1,783,549.75	
Investments	9,846,851.86	
Change Funds	815.00	
Sub-Total	11,631,216.61	
Due from State of New Jersey - Senior Citizen and Veterans Deduction	58,619.53	
	11,689,836.14	
Receivables and Other Assets with Full Reserves:		
Taxes Receivable	1,388,896.81	
Tax Title Liens Receivable	118,379.17	
Property Acquired for Taxes	1,428,800.00	
Revenue Accounts Receivable	377,219.24	
Nuisance Liens Receivable	192,731.95	
Deferred Charge - Special Emergency Hurricane Irene	600,000.00	
Deferred Charge- Special Emergency Police Payouts-2011	537,566.00	
Deferred Charge- Special Emergency Police Payouts-2012	710,440.00	
Deferred Charge-Special Emergency Hurricane Sandy	300,000.00	

(Do not crowd - add additional sheets)

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONTINUED)**

AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Appropriation Reserves		5,586,909.17
Due to Animal Control Trust Fund		74,301.82
Accounts Payable		104,500.00
Pre-Paid Revenue		82,751.46
Prepaid Taxes		826,858.95
Tax Overpayments		48,441.75
Due to State of New Jersey:		
Training Fees		46,827.00
Marriage License Fees		1,125.00
Burial Fees		10.00
County Taxes Payable		54,042.17
Reserve for Tax Appeals		865,170.93
Accumulated Revenue Unappropriated		
-- NJ Watershed Moritorium Offset		55,178.00
Subtotal "C"		7,746,116.25 C
Reserve for Receivables		3,506,027.17
Fund Balance		6,091,725.89
	17,343,869.31	17,343,869.31

(Do not crowd - add additional sheets)



**POST CLOSING TRIAL BALANCE -  
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Cash - Checking	13,868.81	
Federal and State Grants Receivable	7,275,971.26	
Sub total	7,289,840.07	
Appropriation Reserves		7,209,964.10
Deferred Credit - Accumulated Revenue Unappropriated		79,875.97
	7,289,840.07	7,289,840.07

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2011 .....	(1)	\$	18,378.73
			x <u>25%</u>
	(2)	\$	4,594.68

Municipal Public Defender Trust Cash Balance December 31, 2012: .....	(3)	\$	21,128.27
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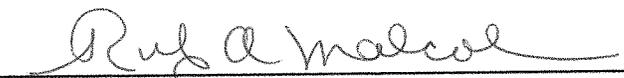
Deferred Charges- Emergency Appropriation

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

Amount in excess of the amount expended: 3 - (1 + 2) = .....	\$	<u>0.00</u>
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The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256

Chief Financial Officer: Ruby A. Malcolm

Signature: 

Certificate #: O-0408

Date: 2/11/13

## Schedule of Special Deposit Reserves

<u>Purpose</u>	Amount Dec. 31, 2011 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2012</u>
1. _____				\$ -
2. <u>Developer's Escrow &gt; \$ 5,000</u>	1,362,967.33	387,907.14		1,750,874.47
3. <u>Developer's Escrow &lt; \$ 5,000</u>	248,412.09	12,270.65	86,198.60	174,484.14
<u>Road Openings</u>	134,440.00	61,230.00	68,465.00	127,205.00
5. <u>Dedicated Fire Penalties</u>	23,489.50	17,227.50	27,567.00	13,150.00
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				
11. _____				
12. _____				
13. _____				
14. _____				
14. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals</b>	<u>\$ 1,769,308.92</u>	<u>\$ 478,635.29</u>	<u>\$ 182,230.60</u>	<u>\$ 2,065,713.61</u>

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

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Animal Control Trust Fund		
Cash	50.00	
Due from Current Fund	74,301.82	
Due from Court	75.00	
Pre-Paid Licenses		8,696.00
Due to State of New Jersey		939.00
Reserve For Donations		12,621.26
Reserve for Expenditures		52,170.56
	74,426.82	74,426.82
Other Trust Fund		
Cash	11,758,952.49	
Subtotal	11,758,952.49	
Off Duty Deposits Receivable	29,287.50	
Due from Municipal Court	1,645.00	
Reserve for:		
Premium on Tax Sale		256,500.00
Special Deposits		2,065,713.61
Security Deposits		12,105.70
State Unemployment Insurance Fund		175,602.64
Reserve for Forfeited Assets		6,782.32
Reserve for Federal Forfeiture		71,806.12
Open Space Trust Fund		6,149,226.32
Reserve for Public Defender Fees		21,128.27
Uniform Fire Penalties		38,317.25
MAC Program Income		3,204.10
Reserve for Builder's Escrow		246,699.03
Reserve for Redemption of Liens		10,936.22





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

N/A

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS				Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget	Other			
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Trust Surplus							0.00
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals	0.00						0.00

\* Show as red figure

**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	6,224,728.69	XXXXXXXXXXXXXXXXXXXX
Bonds and Notes Authorized but Not Issued		6,224,728.69
Cash	11,057,932.23	
Sub-Total	11,057,932.23	
State Grants Receivable	485,000.00	
Deferred Charges to Future Revenue - Funded	50,791,757.72	
Deferred Charges to Future Taxation - Unfunded	18,574,728.69	
Serial Bonds		50,301,000.00
Bond Anticipation Notes		12,350,000.00
Green Acres Trust Acquisition Loan Payable		490,757.72
Improvement Authorizations:		
Funded		2,281,339.05
Unfunded		14,739,562.64
Reserve for Developer Contribution - Road Improvement		79,652.68
Reserve to Pay Debt Service		337,217.39
Deposit for Regional Contribution Agreement		261,420.19
Capital Improvement Fund		7,607.00
Fund Balance		60,861.97
	80,909,418.64	80,909,418.64

(Do not crowd - add additional sheets)



## CASH RECONCILIATION DECEMBER 31, 2012

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

	Account Number	
<u>Current Fund</u>		
Valley National Bank	41347943	2,102,778.54
Provident Bank	9812100387	353,372.69
Hudson City	6907018578	9,562,782.30
		12,018,933.53
<u>Federal and State Grant Fund</u>		
Valley National Bank	41347943	13,868.81
<u>General Capital</u>		
Valley National Bank	41200020	11,058,011.33
<u>Water Operating</u>		
Provident Bank	9812100395	4,843,785.03
<u>Water Capital</u>		
Provident Bank	9812100437	1,384,032.00
<u>Sewer Operating</u>		
Provident Bank	9812100411	12,933,495.40
<u>Sewer Capital</u>		
Provident Bank	9812100429	11,066,389.80

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

**CASH RECONCILIATION DECEMBER 31, 2010**

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

<u>Golf and Recreational Operating</u>		
Valley National Bank	41347218	383,026.46
Provident Bank	9812100445	354,687.96
		737,714.42
<u>Golf and Recreational Capital</u>		
Provident Bank	9812100452	448,354.56
<u>Public Assistance I</u>		
Valley National Bank	41347161	18,914.48
<u>Community Development Block Grant</u>		
Valley National Bank	41347153	57,007.86
<u>Trust - Other</u>		
TD Bank	11743	1,751,908.98
Valley National Bank (Federal Forfeiture Account)	41347188	71,806.12
TD Bank	11743	12,105.70
Valley National Bank (Open Space)	41321480	5,491,722.35
Provident Bank	9812100783	2,799,277.14
Valley National Bank (Trust)	41321472	1,211,972.54
TD Bank (Forfeited Assets)	11743	6,782.32
Valley National Bank	41347196	758,282.59
		12,103,857.74
	Grand Total	66,684,364.96

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	Transferred from Unappropriated Reserve Balance	Canceled	Balance Dec. 31, 2012
Clean Communities		83,403.83	83,403.83			0.00
Juvenile Accountability Incentive (JAIBG)	2,713.97		2,713.97			0.00
Juvenile Accountability Incentive (JAIBG) FY 2012		5,000.00	5,000.00			0.00
Body Armor Grant (Unappropriated)	0.00	8,679.92		8,679.92		0.00
Drunk Driving Enforcement	0.00	24,900.21	24,900.21			0.00
Recycling Grant (Unappropriated)	0.00	59,638.46		59,638.46		0.00
State of NJ Pedestrian Grant FY 2010	0.00					0.00
State of NJ Pedestrian Grant FY 2011	8,000.00					8,000.00
Hazard Mitigation Grant (FEMA)		7,220,206.00				7,220,206.00
Paris Grant						0.00
County of Morris -Municipal Alliance Grant 2011	20,955.88		6,940.89		14,014.99	0.00
County of Morris -Municipal Alliance Grant 2012		28,901.00	8,263.80			20,637.20
Influenza A -H1N1						0.00
EE Conservation Block Grant	148,800.00		148,800.00			0.00
Click It or Ticket		4,000.00	3,800.00		200.00	0.00
Donation-Community Partnership		1,000.00				1,000.00
Donation- Senior Activities		1,000.00	1,000.00			0.00
Justice Assistance (JAG) 2009						0.00
Highlands Initial Assessment	34,075.67		10,018.00			24,057.67
Emergency Management-FY2011 (Unappropriated)		5,000.00		5,000.00		0.00
Emergency Management- FY 2012		5,000.00	5,000.00			0.00
Drive Sober or get Pulled Over	5,000.00		4,700.00		300.00	0.00
Drive Sober or get Pulled Over FY2012		4,400.00	4,400.00			0.00
Safe Corridors	1,349.28		1,349.28			0.00
Safe Corridors-FY 2012		2,070.39				2,070.39
Alcohol Education Rehab & Enforcement		1,510.97	1,510.97			0.00
BPU Clean Energy- Pay for Performance						0.00
Safe Routes to School	26,048.14		12,487.69		13,560.45	(0.00)
<b>Total</b>	<b>246,942.94</b>	<b>7,454,710.78</b>	<b>324,288.64</b>	<b>73,318.38</b>	<b>28,075.44</b>	<b>7,275,971.26</b>

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

	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Prior Year Encumbrances Canceled	Expended	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
Grant							
DMV Drunk Driving Enforcement Fund							0.00
Fiscal year 2012	0.00		24,900.21		771.47		24,128.74
Fiscal year 2010	4,950.45				4,950.45		0.00
Fiscal year 2011	4,303.08				4,303.08		0.00
Clean Communities Grant - FY 2010							0.00
FY 2011	8,166.97				8,166.97		0.00
FY 2012	0.00	83,403.83			76,380.64		7,023.19
Tobacco Age of Sale Enforcement							0.00
Grant (TASE) 2005	1,408.70				1,054.70		354.00
Grant (TASE) 2007	1,099.00				961.07		137.93
Grant (TASE) 2008	757.52				690.00		67.52
Grant (TASE) 2009	784.32						784.32
Aggressive Driving Enforcement Grant							0.00
Body Armor Grant FY 2003							0.00
FY 2009							0.00
FY 2012		8,679.92			3,779.65		4,900.27
FY 2011	5,079.73				5,079.73		0.00
Subtotal	26,549.77	92,083.75	24,900.21	0.00	106,137.76	0.00	37,395.97

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

Grant	Balance Jan. 1, 2012	Transferred from 2012		Prior Year Encumbrances Canceled	Expended	Canceled	
		Budget Appropriations Budget	Appropriation By 40A-4-87				
Tonnage Grant-FY2005	1,108.00						1,108.00
Tonnage Grant-FY2006	288.00						288.00
Tonnage Grant-FY2010	13,581.44				12,263.26		1,318.18
Tonnage Grant-FY2011	75,891.00						75,891.00
Tonnage Grant-FY2012		59,638.46					59,638.46
Local Law Enforcement Grant							0.00
FY 2004	253.87					253.87	0.00
Hazardous Discharge Site Remediation	3,940.00						3,940.00
Private Donation-Dare							0.00
County of Morris Open Space Trust							0.00
State of NJ 9-1-1 Grant- FY 2007	2,279.00						2,279.00
Emergency Management Assistance	868.00	10,000.00			340.23		10,527.77
State of NJ Pedestrian Grant-FY 2011	8,000.00				8,000.00		0.00
Hang Up and Just Drive	3,200.00				3,000.00		200.00
Click It Or Ticket		4,000.00			3,800.00	200.00	0.00
Historical Preservation Trust-BowlsbyDeGelleke	16,000.00						16,000.00
Civil Defense Donation-radiation detection	1,401.62						1,401.62
County of Morris-Municipal Alliance 2011	24,981.01				9,071.19	14,014.99	1,894.83
County of Morris-Municipal Alliance 2012		28,901.00			7,805.81		21,095.19
Local Share		8,500.00			2,601.93		5,898.07
Subtotal	151,791.94	111,039.46	0.00	0.00	46,882.42	14,468.86	201,480.12

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Prior Year Encumbrances Canceled	Expended	Canceled	
		Budget	Appropriation By 40A:4-87				
US Dept Of Energy Conservation	131,590.86				131,590.86		0.00
Alcohol Educ Rehab & Enforcement	862.96		1,510.97		1,040.00		1,333.93
Hazard Mitigation Grant (FEMA)		7,220,206.00			290,325.55		6,929,880.45
Highlands Initial Assessment Grant	35,276.57				10,018.00		25,258.57
Juvenile Acct Leadership(JAG)	2,693.98		5,000.00		7,459.31		234.67
Edward Byrne Justice Assistance Grant	2,713.97				2,713.97		0.00
BPU Clean Energy-Pay for Performance	33,535.00				33,535.00		0.00
Green Communities							0.00
Storm Regulation	10,310.00						10,310.00
Safe Routes to School	26,048.14				12,487.69	13,560.45	(0.00)
Safe Corridors	1,349.28		2,070.39		1,349.28		2,070.39
Drive Sober or Get Pulled Over	5,000.00		4,400.00		9,100.00	300.00	0.00
Donation-Community Partnership		1,000.00					1,000.00
Donation- Senior Activities		1,000.00					1,000.00
subtotal	249,380.76	7,222,206.00	12,981.36	0.00	499,619.66	13,860.45	6,971,088.01
Totals	427,722.47	7,425,329.21	37,881.57	0.00	652,639.84	28,329.31	7,209,964.10



**\* LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXXXXXXXXXX	118,837,738.00
Paid	118,837,738.00	
Balance December 31, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00		XXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	118,837,738.00	118,837,738.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE**

	Debit	Credit
Balance January 1, 2012 85045-00	XXXXXXXXXXXXXXXXXX	5,492,172.23
2012 Levy 81105-00	XXXXXXXXXXXXXXXXXX	1,270,395.78
2002 Added Assessments		3,054.39
Interest Earned	XXXXXXXXXXXXXXXXXX	11,184.65
State of NJ and County of Morris Open Space Awards		
Expenditures	627,580.73	XXXXXXXXXXXXXXXXXX
Balance December 31, 2012 85046-00	6,149,226.32	XXXXXXXXXXXXXXXXXX
	6,776,807.05	6,776,807.05

**REGIONAL SCHOOL TAX**  
 (Provide a separate statement for each Regional District involved)

N/A

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

**REGIONAL HIGH SCHOOL TAX**

N/A

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

**COUNTY TAXES PAYABLE**

		Debit	Credit
Balance January 1, 2012		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXXXX	29,289.89
2012 Levy:		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXXXX	20,717,150.20
County Library	80003-04	XXXXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXXXX	1,356,947.62
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXXXX	54,042.17
Paid		22,103,387.71	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
County Taxes		54,042.17	XXXXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXXXXXXXXXXXX
		22,157,429.88	22,157,429.88

**SPECIAL DISTRICT TAXES**

			Debit	Credit
Balance January 1, 2012		80003-06	XXXXXXXXXXXXXXXXXXXX	0.00
2012 Levy:	(List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Fire - Six (6)	81108-00	2,801,802.62	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Water -	81112-00		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Total 2012 Levy		80003-07	XXXXXXXXXXXXXXXXXXXX	2,801,802.62
Paid		80003-08	2,801,802.62	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012		80003-09	0.00	XXXXXXXXXXXXXXXXXXXX
			2,801,802.62	2,801,802.62

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

**STATE LIBRARY AID**

N/A

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

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

N/A

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

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

N/A

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

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

N/A

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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



STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	3,400,000.00	3,400,000.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Adopted Budget	20,843,190.21	21,869,025.82	1,025,835.61
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Sheet 17a	37,881.57	37,881.57	
Total Miscellaneous Revenue Anticipated 80103-	20,881,071.78	21,906,907.39	1,025,835.61
Receipts from Delinquent Taxes 80104-	1,350,000.00	1,385,458.95	35,458.95
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	40,369,401.00		XXXXXXXXXXXXXXXXXXXX
(b) Addition to Local District School Tax 80106-			XXXXXXXXXXXXXXXXXXXX
(c) Minimum Library Tax 80121-	3,030,712.00		XXXXXXXXXXXXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	43,400,113.00	43,458,924.02	58,811.02
	72,061,896.78	70,151,290.36	1,120,105.58

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXXXXXXXXXXXX	186,700,064.80
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Local District School Tax 80109-00	118,837,738.00	XXXXXXXXXXXXXXXXXXXX
Regional School Tax 80119-00		XXXXXXXXXXXXXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXXXXXXXXXXXXXX
County Taxes 80111-00	22,074,097.82	XXXXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	54,042.17	XXXXXXXXXXXXXXXXXXXX
Special District Taxes 80113-00	2,801,812.62	XXXXXXXXXXXXXXXXXXXX
Municipal Open Space Tax 80120-00	1,273,450.17	XXXXXXXXXXXXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXXXXXXXXXXXX	1,800,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXXXXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	43,458,924.02	XXXXXXXXXXXXXXXXXXXX
* Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXXXXXXXXXXXX
* Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXXXXXXXXXXXX	
	188,500,064.80	188,500,064.80

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

**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012**

2012 Budget as Adopted	80012-01	68,993,303.21
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	37,881.57
Appropriated for 2012 (Budget Statement Item 9)	80012-03	69,031,184.78
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	1,188,050.00
Total General Appropriations (Budget Statement Item 9)	80012-05	70,219,234.78
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	70,219,234.78
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	62,737,238.69
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,800,000.00
Reserved	80012-10	5,586,909.17
Total Expenditures	80012-11	70,124,147.86
Unexpended Balances Canceled (see footnote)	80012-12	95,086.92

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)

N/A

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:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	1,025,835.61
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	35,458.95
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	58,811.02
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	95,086.92
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	1,908,700.65
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXXXX	
Amount won by Municipality in Tax Appeals		XXXXXXXXXXXXXXXXXX	
Unexpended Balance of 2011 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	667,400.82
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXXXXXXXXXXXX	
Other Accounts Receivable Realized		XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2012	80013-07		XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXXXXXXXX
Interfund Advances Originating in 2012	80013-12		XXXXXXXXXXXXXXXXXX
Refund Prior Year Revenue		3,103.54	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,788,190.43	XXXXXXXXXXXXXXXXXX
		3,791,293.97	3,791,293.97

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Source	Amount Realized
Property Owner Lists	1,590.00
False Alarms	9,975.00
Photo Copying	440.00
Return Check Fees	1,040.00
Lease of Municipal Assets	698,152.10
Cancel old outstanding checks/grant	1,880.07
Sale of Maps	127.22
Health clinic	1,435.00
Insurance Claims	101,903.11
ATM fees	330.00
Refunds	3,704.22
In lieu of Tax	23,969.38
Restitution & Reimbursements	3,567.73
Benefit Reimbursements	47,741.41
2% Administrative Fee - Due from State of NJ Seniors & Vets	7,916.36
Administrative Fee - Due from State of Homestead Rebate	2,830.20
FEMA Reimbursement (prior year)	831,545.87
House Maintenance Liens	715.39
Donations	11,000.00
Bond Refunding -Administrative costs	13,505.06
Cancel Old Escrow	94,971.10
Miscellaneous	23,116.78
Cancel Tax Overpayments	16,580.33
Cancel tax sale premium	9,500.00
Secure the cities drill	1,114.32
Mayor's Wellness Campaign	50.00
Total Amount of Miscellaneous Revenues Not Anticipated ( Sheet 19)	1,908,700.65

**SURPLUS - CURRENT FUND  
YEAR 2012**

		Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXXXXXXXXXXXX	5,703,535.46
2.		XXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXXXXXXXXXX	3,788,190.43
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	3,400,000.00	XXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXXXXXX
7. Balance December 31, 2012	80014-05	6,091,725.89	XXXXXXXXXXXXXXXXXX
		9,491,725.89	9,491,725.89

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

Cash	80014-06	1,784,364.75
Investments	80014-07	9,846,851.86
Sub Total		11,631,216.61
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08	7,746,116.25
Cash Surplus	80014-09	3,885,100.36
Deficit in Cash Surplus	80014-10	( )
<b>Other Assets Pledged to Surplus: *</b>		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	58,619.53
Deferred Charges - Special Emergency Payouts	80014-12	1,248,006.00
Deferred Charges # Special Emer Hurricane Irene	80014-13	600,000.00
Deferred Charges- Special Emer-Hurricane Sandy	80014-14	300,000.00
Total Other Assets	80014-14	2,206,625.53
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	6,091,725.89

# 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. 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.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2012

N/A

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> .....	\$	_____
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> .....	\$	_____
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	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	68,907.10	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	95,000.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	311,750.00	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	4,500.00	XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	2,750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	3,620.88
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXXXXXXXXXX	24,848.62
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	395,818.07
10. Veterans Deductions Allowed By Tax Collector - 2001 Taxes		
11.		
12. Balance December 31, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	58,619.53
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	482,907.10	482,907.10

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

Line 2	<u>95,000.00</u>
Line 3	<u>311,750.00</u>
Line 4	<u>7,250.00</u>
Line 5 & 6	<u>                    </u>
Sub-Total	<u>414,000.00</u>
Less: Line 7	<u>3,620.88</u>
To Item 10, Sheet 22	<u><u>410,379.12</u></u>

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

		Debit	Credit
Balance January 1, 2012		xxxxxxxxxxxxxxxx	667,320.63
Taxes Pending Appeals		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxxxxxxx	700,000.00
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		502,049.70	xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Balance December 31, 2012		865,170.93	xxxxxxxxxxxxxxxx
Taxes Pending Appeals *	865,170.93	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012.		1,367,220.63	1,367,320.63

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

T-8114  
 License #

2-6-13  
 Date

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

Net Valuation Taxable 2012	\$7,259,404,453.00	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015-		XXXXXXXXXXXXXXXXXX
2. Local District School Tax -	Actual 80016-		
	Estimate ** 80017-		XXXXXXXXXXXXXXXXXX
3. Regional School District Tax -	Actual 80025-		
	Estimate * 80026-		XXXXXXXXXXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		
	Estimate * 80019-		XXXXXXXXXXXXXXXXXX
5. County Tax -	Actual 80020-		
	Estimate * 80021-		XXXXXXXXXXXXXXXXXX
6. Special District Taxes -	Actual 80022-		
	Estimate * 80023-		XXXXXXXXXXXXXXXXXX
7. Municipal Open Space Tax -	Actual 80027-		
	Estimate * 80028-		XXXXXXXXXXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	0.00	
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	0.00	
11. jk <span style="border: 1px solid black; padding: 2px;">#DIV/0!</span> [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	0.00	
<b>Analysis of Item 11:</b>			
Local District School Tax (Amount Shown on Line 2 Above)	0.00		* May not be stated in an amount less than "actual" Tax of year 2012.  ** Must be stated in the amount of the proposed budget submitted by the Local 0.00 of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	0.00		
Regional High School Tax (Amount Shown on Line 4 Above)	0.00		
County Tax (Amount Shown on Line 5 Above)	0.00		
Special District Tax (Amount Shown on Line 6 Above)	0.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	0.00		
Tax in Local Municipal Budget	44,096,960.00		
Total Amount (see Line 11)	44,096,960.00		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06		
<b>Computation of "Tax in Local Municipal Budget"</b>			
Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total		0.00	
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget	80024-07	0.00	

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

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

		Debit	Credit
1. Balance January 1, 2012		1,473,714.65	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00 1,364,381.90	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00 109,332.75	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
2. Canceled:		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83105-00	xxxxxxxxxxxxxxxxxxxx	2,271.57
B. Tax Title Liens	83106-00	xxxxxxxxxxxxxxxxxxxx	0.00
3. Transferred to Foreclosed Tax Title Liens		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83108-00	xxxxxxxxxxxxxxxxxxxx	
B. Tax Title Liens	83109-00	xxxxxxxxxxxxxxxxxxxx	
4. Added Taxes		83110-00 24,348.62	xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens		83111-00	xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00	xxxxxxxxxxxxxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes	83107-00	(1)	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxxxxxxxxxxxx	1,495,791.70
8. Totals		1,498,063.27	1,495,791.70
9. Balance Brought Down		1,495,791.70	xxxxxxxxxxxxxxxxxxxx
10. Collected:		xxxxxxxxxxxxxxxxxxxx	1,385,458.95
A. Taxes	83116-00 1,385,458.95	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00 0.00	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2012 Tax Sale		83118-00	xxxxxxxxxxxxxxxxxxxx
12. 2012 Taxes Transferred to Liens		83119-00 9,046.42	xxxxxxxxxxxxxxxxxxxx
13. 2012 Taxes		83123-00 1,387,896.81	
14. Balance December 31, 2012		xxxxxxxxxxxxxxxxxxxx	1,507,275.98
A. Taxes	83121-00 1,388,896.81	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00 118,379.17	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals		2,892,734.93	2,892,734.93

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 92.62%

17. Item No. 14 multiplied by percentage shown above is \$ 1,396,039.01 and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**ACCELERATED TAX SALE - CHAPTER 99**

N/A

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

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

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

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

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

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

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

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

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

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

		Debit	Credit
1. Balance January 1, 2012	84101-00	1,428,800.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXXXXXXXXXXXX	1,428,800.00
		1,428,800.00	1,428,800.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2012	84115-00		XXXXXXXXXXXXXXXXXX
16. 2012 Sales from Foreclosed Property	84116-00		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXXXXXX	
19. Balance December 31, 2012	84119-00	XXXXXXXXXXXXXXXXXX	
		0.00	0.00

**MORTGAGE SALES**

N/A

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

Analysis of Sale of Property: \$ 0.00  
 \* Total Cash Collected in 2012 (84125-00)

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

To Results of Operation (Sheet 19) 0.00

**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 at Dec. 31, 2012</u>
1. Emergency Authorization - Snow Storn- Halloween	140,000.00	\$ 140,000.00		0.00
2. _____				
3. _____				
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>N/A 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>N/A Appropriated for in Budget of Year 2013</u>
1. _____	_____	_____	\$ _____	
2. _____	_____	_____	\$ _____	
3. _____	_____	_____	\$ _____	
4. _____	_____	_____	\$ _____	





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

**(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXXXXXXXXXX	56,896,000.00	
Refunding Bonds Issued	80033-02	XXXXXXXXXXXXXXXXXX		
Issued 2010	80033-02	XXXXXXXXXXXXXXXXXX		
General Oblig Refunding (Tax Apnea	80033-02	XXXXXXXXXXXXXXXXXX		
Paid	80033-03	5,615,000.00	XXXXXXXXXXXXXXXXXX	
2005 Bonds Refunded		980,000.00		
Outstanding December 31, 2012	80033-04	50,301,000.00	XXXXXXXXXXXXXXXXXX	
		56,896,000.00	56,896,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 5,616,000.00
2013 Interest on Bonds *		80033-06	1,761,396.26	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2012	80033-07	XXXXXXXXXXXXXXXXXX		
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXXXXXXXXX	
1997 Bonds Refunded				
Outstanding December 31, 2012	80033-10		XXXXXXXXXXXXXXXXXX	
		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	\$

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0.00	0.00		

80033-14                      80033-15

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

**(COUNTY) (MUNICIPAL) GREEN ACRES TRUST ACQUISITION LOAN - 1991 Loan**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxxxxxxxxxxx	0.00	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	80033-04	0.00	xxxxxxxxxxxxxxxx	
		0.00	0.00	
2013 Loan Maturities			80033-05	\$
2013 Interest on Loans			80033-06	\$
<b>To be paid out of the Open Space Trust</b>			80033-13	\$ 0.00
<b>1996 Loan</b>				
Outstanding January 1, 2012	80033-07	xxxxxxxxxxxxxxxx	399,496.74	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	85,711.28	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	80033-10	313,785.46	xxxxxxxxxxxxxxxx	
		399,496.74	399,496.74	
2013 Loan Maturities			80033-11	\$ 87,434.07
2013 Interest on Loans			80033-12	\$ 5,840.71
<b>To be paid out of the Open Space Trust</b>			80033-13	\$ 93,274.78

**LIST OF LOANS 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**

**(COUNTY) (MUNICIPAL) GREEN ACRES TRUST ACQUISITION LOAN - 1997 Loan**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXXXXXXXXXX	214,193.18	
Issued	80033-02	XXXXXXXXXXXXXXXXXX		
Paid	80033-03	37,220.92	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	80033-04	176,972.26	XXXXXXXXXXXXXXXXXX	
		214,193.18		
2013 Loan Maturities			80033-05	\$ 37,969.06
2013 Interest on Loans			80033-06	\$ 3,350.54
<b>To be paid out of the Open Space Trust</b>			80033-13	\$ 41,319.60
<b>Loan</b>				
Outstanding January 1, 2012	80033-07	XXXXXXXXXXXXXXXXXX		
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	80033-10	0.00	XXXXXXXXXXXXXXXXXX	
		0.00	0.00	
2013 Loan Maturities			80033-11	\$
2013 Interest on Loans			80033-12	\$
			80033-13	\$

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14                      80033-15

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

N/A

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01	XXXXXXXXXXXXXXXXXX		
Paid	80034-02		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	80034-03		XXXXXXXXXXXXXXXXXX	
2013 Bond Maturities - Term Bonds		80034-04	\$	
2013 Interest on Bonds *		80034-05	\$	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2012	80034-06	XXXXXXXXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	80034-09		XXXXXXXXXXXXXXXXXX	
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
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	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
2.	Various Improvements	12,350,000.00	10/4/2012	12,350,000.00	10/4/2013	0.75%		92,625.00	10/4/2013
3.									
4.									
5.									
6.									
6.									
6.									
3.									
3.									
3.									
6.									
6.									
14.	Total	12,350,000.00		12,350,000.00			0.00	92,625.00	

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

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

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

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

written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

80051-01      80051-02

**DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES**

N/A

	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.									
	Total								

80051-01                      80051-02

Memo: \* See Sheet 33 for clarification of "Original Date of Issue".  
 Assessment Notes with an original date of issue of December 31, 2009 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)

TOWNSHIP OF PARSEPPANY-TROY HILLS  
GENERAL CAPITAL FUND  
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Number	Date	Amount	Balance		2012 Authorizations	Expended	Cancelled by Resolution	Balance	
				Funded	Unfunded				Funded	Unfunded
				Dec 31, 2011				Dec 31, 2012		
Regional Contribution Agreement - City of Newark	91-27	5-14-91	5,100,000.00		453,643.69					453,643.69
Multi-Purpose: d. Storm Drainage Improvements at Various Locations	94-27	8-16-94	410,000.00		64,732.12		64,732.12			
Multi-Purpose: b. Storm Drainage Improvements at Various Locations	96-34	10-29-96	800,000.00		149,301.07		149,301.07			
Multi-Purpose: c. Road resurfacing g. Rainbow Lakes Wall Replacement h. Building Improvements	99-24	6-22-99	2,195,350.00 100,000.00 49,000.00		138,276.95		5,820.49			132,456.36
Multi-Purpose: a. Acquisition of Brookwood Swim Club b. Park Improvements	01-16 01-16	5-22-01 04-09-02	4,500,000.00 3,050,000.00 1,062,000.00		567,617.20		7,581.88	550,750.00		9,285.32
Police Building Construction	02-11	04-30-02	6,500,000.00							
	03-29	8-12-03	2,100,000.00							
	05-02		250,000.00							
Multi-Purpose: d. Resurfacing and Reconstruction of Various Road	02-23	06-18-02	3,225,875.00		4,263.71		2,651.21			1,612.50
Multi-Purpose: a. Acquisition of Vehicles b. Various Park Improvements c. Sidewalk and Curb Construction f. Various Road Improvements	03-14	05-13-03	344,000.00 1,366,740.00 750,000.00 2,304,150.00		2,204.09 1,375.00		2,204.09			1,375.00

TOWNSHIP OF PARSEPPANY-TROY HILLS

GENERAL CAPITAL FUND  
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Number	Date	Ordinance	Amount	Balance		2012	Balance	
					Dec. 31, 2011	Untfunded		Dec. 31, 2012	Untfunded
Multi-Purpose	04-23	07-20-04							
b. Various Park Improvements				1,080,000.00	30,000.00				
c. Sidewalk and Curb Construction				340,000.00	6,180.00			6,180.00	
f. Storm Drainage Improvements				2,405,900.00	100,897.05			100,897.05	
h. Manor Lake Improvements				150,000.00	10,818.56			10,818.56	22,500.00
Multi-Purpose	05-07	05-10-05							
c. Sidewalk and Curb Construction				250,000.00	868.07			89.97	778.10
d. Police Communication Equipment				300,000.00					
e. Traffic Signal Design				25,000.00					
f. Various Road Improvements				4,209,828.00	170,942.81			40,828.52	130,114.29
Multi-Purpose									
a. Acquisition of Vehicles	06-08	05-23-06		689,000.00	14,599.63			14,599.63	
b. Various Park Improvements				350,000.00	35,132.45			35,132.45	
c. Sidewalk and Curb Construction				40,000.00	37,847.99			20,761.87	17,086.12
e. Design & development of Greystone Park				150,000.00	50,000.00			50,000.00	
f. Traffic Sign design and upgrades				3,150,000.00	427,405.71			147,152.54	280,253.17
g. Various Road Improvements									40,000.00
i. Various miscellaneous Capital Improvements				35,857.00					
Multi-Purpose:									
a. Acquisition of Vehicles	07-18	07-24-07		661,500.00					
b. Various Park Improvements				140,000.00	20,284.60			50,467.90	20,284.60
c. Sidewalk and Curb Construction				325,000.00	115,166.27			23,028.25	64,698.37
f. Various Road Improvements				100,000.00					
g. Design of Rainbow Lakes Dam									

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest/Fees
1.	Leases approved by LFB prior to July 1, 2009			
2.				
3.				
4.				
5.				
6.				
	Leases approved by LFB after July 1, 2009			
1.				
2.				
3.				
4.				
5.				
6.				
	Total		80051-01	80051-02

(Do not crowd - add additional sheets)

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TOWNSHIP OF PARSIPPANY-TROY HILLS

GENERAL CAPITAL FUND  
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Number	Date	Amount	Balance		2012 Authorizations	Expended	Cancelled	Balance	
				Funded	Unfunded				Funded	Unfunded
				Dec 31, 2011					Dec 31, 2012	
Multi-Purpose	08-13	05/13/08								
e. Traffic Sign design and upgrades			140,000.00	53,592.70			9,474.38		44,118.32	
f. Various Road Improvements			3,543,233.00	637,518.30			343,385.29		294,133.01	
g. Remove and replace Rainbow Lakes Dam			150,000.00		113,931.58		113,931.58			
h. Rockaway River Dredging			175,000.00		163,447.50					163,447.50
j. Acquisition of a salt shed			60,000.00	3,000.00	57,000.00				3,000.00	57,000.00
Multi-Purpose	09-24	06/16/09								
a. Acquisition of Vehicles			367,000.00	162,048.73			59,287.92		162,048.73	
b. Acquisition of Equipment			490,000.00	26,796.94					26,796.94	
c. Sidewalk and Curb Construction			200,000.00		59,287.92		59,287.92			
d. Traffic Sign design and upgrades			60,000.00	3,000.00	57,000.00				3,000.00	57,000.00
e. Various Road Improvements			3,700,000.00	996,847.50	477,000.00		653,050.76		343,796.74	477,000.00
f. Knoll Road Resurfacing			475,000.00	126,738.68					126,738.68	
g. Replacement of Manor Lake Dam			300,000.00	15,000.00	285,000.00				15,000.00	285,000.00
h. Rockaway River Dredging and Troy Brook Dredging			225,000.00	11,250.00	213,750.00				11,250.00	213,750.00
Tax Appeal Ordinance adopted 7/20/10	10-12	07/20/10	1,325,000.00							
Multi-Purpose adopted 7/20/10	10-13	07/20/12								
a. Acquisition of Vehicles			538,000.00	175,038.07					175,038.07	
b. Acquisition of Equipment			146,500.00	129,500.00					129,500.00	
c. Sidewalk and Curb Construction			200,000.00	676.84	190,000.00		76,403.22			114,273.62
d. Various Road Improvements			3,840,000.00		1,901,759.31		492,661.25			1,409,098.06
e. Replacement of Manor Lake Dam & Rainbow Dam			1,250,000.00	61,900.00	1,187,500.00		799,400.00			450,000.00
Multi-Purpose adopted 6/13/2011	11-07	06/21/11								
a. Acquisition of Vehicles			771,800.00	29,366.00	733,210.00		329,757.12		61,746.80	432,813.88
b. Acquisition of Equipment			190,000.00	9,500.00	180,500.00		119,810.96		10,000.00	70,189.04
c. Sidewalk and Curb Construction			200,000.00	10,000.00	190,000.00					190,000.00
d. Various Road Improvements			4,065,000.00	182,824.79	3,861,750.00		1,302,736.58		46,367.64	2,741,838.21
e. Rainbow Lakes Project			350,000.00	17,500.00	332,500.00		346,431.44		750.00	3,568.56
f. Purchase of a Storage Shed			26,000.00	1,300.00	24,700.00		19,306.84			6,693.16
g. Upgrades to the Engineering Bld.			30,000.00	1,500.00	28,500.00					28,500.00
Multi-Purpose adopted	12-24	06/19/12								
a. Acquisition of Vehicles						1,236,600.00	83.20		61,746.80	1,174,770.00
b. Acquisition of Equipment						565,400.00	55,503.40		10,000.00	509,896.60
c. Sidewalk and Curb Construction						5,480,000.00	215,882.36		46,367.64	5,217,750.00
d. Various Road Improvements						300,000.00	16,210.00		750.00	283,790.00
e. Rainbow Lakes Project						145,000.00	6,500.00			137,750.00
f. Town Hall Roof Replacement										
TOTAL			61,970,434.00	4,035,194.53	11,163,625.45	7,927,000.00	5,554,168.29	550,750.00	2,281,339.05	14,739,562.64

**GENERAL CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		Debit	Credit
Balance January 1, 2012	80031-01	XXXXXXXXXXXXXXXXXXXX	5,357.00
Received from 2012 Budget Appropriation *	80031-02	XXXXXXXXXXXXXXXXXXXX	386,850.00
		XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	384,600.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	80031-05	7,607.00	XXXXXXXXXXXXXXXXXXXX
		392,207.00	392,207.00

\* 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**

N/A

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		Debit	Credit
Balance January 1, 2012	80030-01		0.00
Received from 2012 Budget Appropriation *	80030-02		
Received from 2012 Emergency Appropriation *	80030-03		
Appropriated to Finance Improvement Authorizations	80030-04		
Balance December 31, 2012	80030-05	0.00	
		0.00	0.00

\* 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	Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
12:24 a. Acquisition of Vehicles	1,236,600.00	1,174,770.00	61,830.00	61,830.00
12:24 b. Acquisition of Equipment	565,400.00	537,130.00	28,270.00	28,270.00
12:24 c. Sidewalk and Curb Construction	200,000.00	190,000.00	10,000.00	10,000.00
12:24 d. Various Road Improvements **	5,480,000.00	4,982,750.00	262,250.00	262,250.00
12:24 e. Rainbow Lakes Dam Project	300,000.00	285,000.00	15,000.00	15,000.00
12:24 f. Town Hall Roof Replacement	145,000.00	137,750.00	7,250.00	7,250.00
<b>Total</b>	80032-00 7,927,000.00	7,307,400.00	384,600.00	384,600.00

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.

\*\* \$ 235,000 NJ Dept. of Transportation Grant is expected

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

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXXXXXXXXXXXX	593.97
		XXXXXXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXXXXXXXXXXXX	
Premium on Note Sale			60,268.00
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXXXXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	80029-04	60,861.97	XXXXXXXXXXXXXXXXXXXX
		60,861.97	60,861.97

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

N/A

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 Year 2012 was   |          | \$ <u>188,882,374.56</u> |
| 2. Amount of Item 1 Collected in 2012 (*) | \$ _____ |                          |
| 3. Seventy (70) percent of Item 1         |          | \$ <u>132,217,662.19</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                     |          | \$ _____         |
| 2. 4% of 2011 Tax Levy for all purposes: |          |                  |
| Levy --                                  | \$ _____ | = \$ _____       |
| 3. Cash Deficit 2012                     |          | \$ _____         |
| 4. 4% of 2012 Tax Levy for all purposes: |          |                  |
| Levy --                                  | \$ _____ | = \$ <u>0.00</u> |

E.

	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ <u>54,042.17</u>	\$ <u>54,042.17</u>
3. Amount due Special Districts	\$ _____	\$ _____	\$ <u>0.00</u>	\$ <u>0.00</u>
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ <u>0.00</u>	\$ <u>0.00</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.



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 Sheet 8

**POST CLOSING**

**TRIAL BALANCE - WATER UTILITY FUND (CONTINUED)**

AS AT DECEMBER 31, 2012

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
<u>Water Capital Fund</u>		
Estimated Proceeds of Bonds & Notes Authorized but not issued	155,750.00	
Bonds and Notes Authorized but not Issued		155,750.00
Cash - Savings	1,418,222.84	
Fixed Capital	32,818,448.10	
Fixed Capital Authorized & Uncomplete	4,485,000.00	
Serial Bonds		5,554,000.00
Bond Anticipation Notes		1,200,000.00
NJ Environmental Infrastructure Trust Loans Payable		262,388.93
Improvement Authorizations:		
Funded		226,081.02
Unfunded		1,063,704.12
Capital Improvement Fund		14,498.22
Reserve to Pay Debt Service		204,438.21
Reserve for Amortization		28,798,309.17
Deferred Reserve for Amortization		1,333,000.00
Fund Balance		65,251.27
	38,721,670.94	38,721,670.94

(Do not crowd - add additional sheets)



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

N/A

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:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals							

\* Show as red figure

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**STATEMENT OF WATER UTILITY BUDGET - 2012**

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-	850,000.00	850,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	5,837,611.00	7,666,563.51	1,828,952.51
Interest on Investments 91305-	10,000.00	14,078.44	4,078.44
91306-			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Additional rents			
Subtotal	6,697,611.00	8,530,641.95	1,833,030.95
Deficit (General Budget) ** 91306-			
91307-	6,697,611.00	8,530,641.95	1,833,030.95

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	6,697,611.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	6,697,611.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,697,611.00
Deduct Expenditures:	
Paid or Charged	5,885,932.19
Reserved	783,903.63
Surplus (General Budget)	
Total Expenditures	6,669,835.82
Unexpended Balance Canceled (See Footnote)	27,775.18

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	XXXXXXXXXXXXXXXXXXXX	1,833,030.95
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	27,775.18
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	186,500.87
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	378,444.93
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Prior Year Revenue Refund	1,317.52	XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	2,424,434.41	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	2,425,751.93	2,425,751.93

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	2,428,157.04
Excess in Results of 2012 Operations	XXXXXXXXXXXXXXXXXXXX	2,424,434.41
Amount Appropriated in 2012 Budget - Cash	850,000.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2012	4,002,591.45	XXXXXXXXXXXXXXXXXXXX
	4,852,591.45	4,852,591.45

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

Cash		4,867,738.09
Investments		
Subtotal		4,867,738.09
Deduct Cash Liabilities Marked with "C" on Trial Balance		890,146.64
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,977,591.45
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	25,000.00	
Operating Deficit #		
Total Other Assets		25,000.00
		4,002,591.45

# 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>290,447.23</u>
Increased by:		
Water Rents Levied		\$ 7,587,576.09
Decreased by:		
Collections	\$ <u>7,648,830.62</u>	
Overpayments applied	\$ <u>17,732.89</u>	
	\$ _____	
Other	\$ _____	\$ <u>7,666,563.51</u>
Balance December 31, 2012		\$ <u><u>211,459.81</u></u>

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2011		\$ <u>252.57</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2012		\$ <u><u>252.57</u></u>

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

N/A

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

<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 at Dec. 31, 2012</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	_____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>N/A 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>N/A Appropriated for in Budget of Year 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



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

<b>WATER UTILITY ASSESSMENT BONDS</b>			N/A
	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *		\$	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX	6,279,000.00	
Issued Refunding Bonds	XXXXXXXXXXXXXXXXXX	245,000.00	
Issued Bonds	XXXXXXXXXXXXXXXXXX		
Paid	715,000.00	XXXXXXXXXXXXXXXXXX	
Paid Refunded Bonds	255,000.00		
Outstanding December 31, 2012	5,554,000.00	XXXXXXXXXXXXXXXXXX	
	6,524,000.00	6,524,000.00	
2013 Bond Maturities - Capital Bonds			\$ 741,000.00
2013 Interest on Bonds *		\$ 186,237.52	

<b>INTEREST ON BONDS - WATER UTILITY BUDGET</b>		
2013 Interest on Bonds (* Items)	\$ 186,237.52	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 50,636.67	
Subtotal	\$ 135,600.85	
Add: Interest to be Accrued as of 12/31/13	\$ 45,555.83	
Required Appropriation 2013		\$ 181,156.68

<b>LIST OF BONDS ISSUED DURING 2012</b>				
Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding 2005 Bonds	-	245,000.00	7/15/2012	Various
Total		245,000.00		

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

**WATER UTILITY NJ ENVIRONMENTAL INFRASTRUCTURE TRUST 2001A LOAN**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX	283,839.52	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	21,450.59	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	262,388.57	XXXXXXXXXXXXXXXXXX	
	283,839.16	283,839.52	
2013 Loan Maturities			\$ 29,317.28
2013 Interest on Loans *		\$ 7,225.00	
<b>WATER UTILITY LOAN</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Cancelled			
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2013 Interest on Loans (* Items)	\$ 7,225.00	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 3,010.42	
Subtotal	\$ 4,214.58	
Add: Interest to be Accrued as of 12/31/13	\$ 2,666.67	
Required Appropriation 2013		\$ 6,881.25

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				



**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

N/A

	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.	Various Improvements								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	Total								

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, 2008 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".

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**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS- WATER UTILITY**

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
1.				
2.				
3.				
4.				
5.				
6.				
	Total	0.00	0.00	0.00
			80051-01	80051-02

(Do not crowd - add additional sheets)

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**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	14,498.22
Received from 2012 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	36,250.00
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	36,250.00	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	14,498.22	XXXXXXXXXXXXXXXXXXXX
	50,748.22	50,748.22

**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

N/A

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

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





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 Sheet 8

**POST CLOSING  
TRIAL BALANCE - SEWER UTILITY FUND (CONTINUED)**

AS AT DECEMBER 31, 2012

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Sewer Capital Fund		
Estimated Proceeds of Bonds & Notes Authorized but not issued	10,478,905.00	
Bonds and Notes Authorized but not Issued		10,478,905.00
Cash - Investments	11,387,397.26	
Fixed Capital	135,903,319.44	
Fixed Capital Authorized & Uncomplete	49,646,405.00	
Environmental Trust Loans Receivable	2,875,786.00	
Serial Bonds		7,756,300.00
Environmental Loans Payable		18,012,211.66
Bond Anticipation Notes		8,500,000.00
Improvement Authorizations:		
Funded		1,340,286.34
Unfunded		22,232,688.14
Reserve for Amortization		132,438,114.94
Deferred Reserve for Amortization		8,364,192.84
Capital Improvement Fund		1,023,750.00
Fund Balance		145,363.78
	199,812,907.70	199,812,907.70

(Do not crowd - add additional sheets)



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 Sheet 8

**POST CLOSING**

**TRIAL BALANCE - GOLF & RECREATIONAL UTILITY FUND (CONTINUED)**

AS AT DECEMBER 31, 2012

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
Golf & Recreational Capital Fund		
Estimated Proceeds of Bonds & Notes Authorized but not issued	253,293.00	
Bonds and Notes Authorized but not Issued		253,293.00
Cash - Investments	414,861.81	
Fixed Capital	23,852,276.61	
Fixed Capital Authorized & Uncomplete	2,198,677.00	
Serial Bonds		1,798,700.00
Bond Anticipation Notes		450,000.00
Improvement Authorizations:		
Funded		97,698.42
Unfunded		505,394.90
Capital Improvement Fund		28,343.05
Reserve for Amortization		23,239,526.61
Deferred Reserve for Amortization		309,434.00
Fund Balance		36,718.44
	26,465,815.42	26,465,815.42

(Do not crowd - add additional sheets)





**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGGED TO LIABILITIES AND SURPLUS**

N/A

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:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals							

\* Show as red figure

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**STATEMENT OF SEWER UTILITY BUDGET - 2012**

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	2,000,000.00	2,000,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Sewer rents	11,065,576.00	14,870,256.09	3,804,680.09
Sewer & Sludge Removal Fees	15,000.00	639,125.71	624,125.71
Interest on Investments	10,000.00	25,753.96	15,753.96
Capacity/Connection	5,000.00	322,808.81	317,808.81
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	13,095,576.00	17,857,944.57	4,762,368.57
Deficit (General Budget) **	91306-		
	91307-	13,095,576.00	17,857,944.57

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	13,095,576.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	13,095,576.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	13,095,576.00
Deduct Expenditures:	
Paid or Charged	11,261,854.84
Reserved	1,810,394.69
Surplus (General Budget)	
Total Expenditures	13,072,249.53
Unexpended Balance Canceled (See Footnote)	23,326.47

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 GOLF & RECREATIONAL UTILITY BUDGET - 2012**

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	200,000.00	200,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Golf Fees	3,329,000.00	3,346,125.39	17,125.39
Miscellaneous - Concessionaire	778,000.00	779,154.00	1,154.00
Interest on Investments	8,000.00	4,685.10	(3,314.90)
Room Rentals	12,000.00	15,011.24	3,011.24
Utilities - Concessionaire	15,526.00	15,428.88	(97.12)
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Additional Fees			
Subtotal	4,342,526.00	4,360,404.61	17,878.61
Deficit (General Budget) **			
	4,342,526.00	4,360,404.61	17,878.61

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	4,342,526.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	4,342,526.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	4,342,526.00
Deduct Expenditures:	
Paid or Charged	4,000,584.81
Reserved	284,484.02
Surplus (General Budget)	
Total Expenditures	4,285,068.83
Unexpended Balance Canceled (See Footnote)	57,457.17

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 BALANCES CANCELED:

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



**STATEMENT OF 2012 OPERATION  
GOLF & RECREATIONAL UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 Golf & Recreational 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:	xxxxxxxxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled *		
Deft Total Revenue Realized		
Expenditures:	xxxxxxxxxxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxxxxxxxxxx	
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Sales Tax Payable		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Excess in Operations - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

**SECTION 2:**

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

2011 Appropriation Reserves Canceled in 2012	99,090.95	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	"None"	
* Excess (Revenue Realized)		99,090.95

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

**RESULTS OF 2012 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	4,762,368.57
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	23,326.47
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	624,230.82
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	887,765.38
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Prior Year Revenue Refund	592,012.17	XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	5,705,679.07	XXXXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	6,297,691.24	6,297,691.24

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	7,448,317.47
Excess in Results of 2012 Operations	XXXXXXXXXXXXXXXXXXXX	5,705,679.07
Amount Appropriated in 2012 Budget - Cash	2,000,000.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget	550,000.00	
Balance December 31, 2012	10,603,996.54	XXXXXXXXXXXXXXXXXXXX
	13,153,996.54	13,153,996.54

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

Cash		
Investments		12,609,652.25
Interfund Accounts Receivable		
Subtotal		12,609,652.25
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,005,655.71
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		10,603,996.54
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		10,603,996.54

# 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.

**RESULTS OF 2012 OPERATIONS - GOLF & RECREATIONAL UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	17,878.61
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	57,457.17
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	1,779.91
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	99,090.95
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Prior Year Revenue Refund	3,508.00	XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	172,698.64	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59a, SECTION 2	176,206.64	176,206.64

**OPERATING SURPLUS - GOLF & RECREATIONAL UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	278,454.86
Excess in Results in 2004 Operations		172,698.64
Amount Appropriated in 2012 Budget - Cash	200,000.00	
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2012	251,153.50	
	451,153.50	451,153.50

**ANALYSIS OF BALANCE DECEMBER 31, 2012  
(FROM GOLF & RECREATIONAL UTILITY - TRIAL BALANCE)**

Cash		384,189.47
Investments		402,175.63
Interfund Accounts Receivable		
Subtotal		786,365.10
Deduct Cash Liabilities Marked with "C" on Trial Balance		535,211.60
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		251,153.50
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		251,153.50

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

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

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

Balance December 31, 2011		\$ <u>515,478.81</u>
Increased by:		
Sewer Rents Levied		\$ <u>14,661,893.69</u>
Decreased by:		
Collections	\$ <u>14,841,452.16</u>	
Overpayments applied	\$ <u>28,803.93</u>	
Transfer to Sewer Liens	\$ _____	
Other	\$ _____	\$ <u>14,870,256.09</u>
Balance December 31, 2012		\$ <u><u>307,116.41</u></u>

**SCHEDULE OF SEWER UTILITY LIENS**

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

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

Balance December 31, 2011		\$ <u>175,600.80</u>
Increased by:		
Septage Removal Fees Levied		\$ <u>911,631.36</u>
Decreased by:		
Collections	\$ <u>630,058.53</u>	
Overpayments applied	\$ <u>9,067.18</u>	
Transfer to Sewer Liens	\$ _____	
Other	\$ _____	
		\$ <u>639,125.71</u>
Balance December 31, 2012		\$ <u><u>448,106.45</u></u>

**SCHEDULE OF SEWER UTILITY LIENS**

Balance December 31, 2011		\$ <u>721.81</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>0.00</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ <u>0.00</u>
Balance December 31, 2012		\$ <u><u>721.81</u></u>

**SCHEDULE OF GOLF & RECREATIONAL UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2011		\$ <u>62,901.78</u>
Increased by:		
Golf Fees		\$ <u>3,349,900.80</u>
Decreased by:		
Collections	\$ <u>3,344,980.31</u>	
Overpayments applied	\$ <u>1,145.08</u>	
Transfer to _____ Liens	\$ _____	
Other	\$ _____	
		\$ <u>3,346,125.39</u>
Balance December 31, 2012		\$ <u><u>66,677.19</u></u>

**SCHEDULE OF GOLF & RECREATIONAL UTILITY LIENS**

N/A

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

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

N/A

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

<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 at Dec. 31, 2012</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

N/A  
Amount

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

N/A  
Appropriated for  
in Budget of  
Year 2013

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Amount</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

<b>SEWER UTILITY ASSESSMENT BONDS</b>			N/A
	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *		\$	
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX	8,781,300.00	
Issued Refunding Bonds	XXXXXXXXXXXXXXXXXX	680,000.00	
	XXXXXXXXXXXXXXXXXX		
Paid	995,000.00	XXXXXXXXXXXXXXXXXX	
Refunded 2005 Bonds	710,000.00		
Outstanding December 31, 2012	7,756,300.00	XXXXXXXXXXXXXXXXXX	
	9,461,300.00	9,461,300.00	
2013 Bond Maturities - Capital Bonds			\$ 2,098,000.00
2013 Interest on Bonds *		\$	246,836.00

<b>INTEREST ON BONDS - SEWER UTILITY BUDGET</b>		
2013 Interest on Bonds (* Items)	\$	246,836.00
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$	54,228.50
Subtotal	\$	192,607.50
Add: Interest to be Accrued as of 12/31/13	\$	47,819.33
Required Appropriation 2013	\$	240,426.83

<b>LIST OF BONDS ISSUED DURING 2012</b>				
Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding 2005 Bonds	-	680,000.00	7/15/2012	Various
Total		680,000.00		

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

**GOLF & RECREATIONAL UTILITY ASSESSMENT BONDS**

N/A

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		#	
Outstanding December 31, 2012		#	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *		#	
<b>Golf &amp; Recreational Utility Capital Bonds</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX	2,353,700.00	
Paid	355,000.00	XXXXXXXXXXXXXXXXXX	
Paid by Open Space Trust	200,000.00		
Outstanding December 31, 2012	1,798,700.00	XXXXXXXXXXXXXXXXXX	
	2,353,700.00	2,353,700.00	
2013 Bond Maturities - Capital Bonds			\$ 190,000.00
2013 Interest on Bonds *		\$ 59,711.50	

**INTEREST ON BONDS - GOLF & RECREATIONAL UTILITY BUDGET**

2013 Interest on Bonds (* Items)	\$ 59,711.50	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 23,985.25	
Subtotal	\$ 35,726.25	
Add: Interest to be Accrued as of 12/31/13	\$ 21,226.92	
Required Appropriation 2013		\$ 56,953.17

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

RECREATIONAL UTILITY		LOAN		2013 Debt Service
	Debit	Credit		
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		#		
Outstanding December 31, 2012		#		
2013 Loan Maturities				\$
2013 Interest on Loans *		#		
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX	0.00		
Issued	XXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXX	
Cancelled				
Outstanding December 31, 2012			XXXXXXXXXXXXXXXXXX	
2013 Loan Maturities				\$
2013 Interest on Loans *			\$	

**INTEREST ON LOANS - RECREATIONAL UTILITY BUDGET**

2013 Interest on Bonds (* Items)	\$	0.00
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$	
Subtotal	\$	0.00
Add: Interest to be Accrued as of 12/31/13	\$	
Required Appropriation 2013	\$	0.00

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

**Sewer Utility Loan**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxxxxxxxx	18,953,038.24	
Issued	xxxxxxxxxxxxxxxx		
Paid	940,826.58	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	18,012,211.66	xxxxxxxxxxxxxxxx	
	18,953,038.24	18,953,038.24	
2013 Loan Maturities			\$ 950,843.27
2013 Interest on Loans *		\$ 244,814.80	
<b>LOAN</b>			
Outstanding January 1, 2012	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Cancelled			
Outstanding December 31, 2012	0.00	xxxxxxxxxxxxxxxx	
	0.00	0.00	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

2013 Interest on Bonds (* Items)	\$ 244,814.80	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 102,006.17	
Subtotal	\$ 142,808.63	
Add: Interest to be Accrued as of 12/31/13	\$ 97,205.12	
Required Appropriation 2013		\$ 240,013.75

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

Sheet	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 **	
2	Various Improvements	8,500,000.00	10/4/2012	8,500,000.00	10/4/2013	0.75%		63,750.00	10/4/2013
3									
4									
5									
6									
7									
8									
9									
10	Total	8,500,000.00		8,500,000.00				63,750.00	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 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 - SEWER UTILITY BUDGET	
2013 Interest on Notes	\$ 63,750.00
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 15,300.00
Subtotal	\$ 48,450.00
Add: Interest to be Accrued as of 12/31/13	\$ 20,000.00
Required Appropriation 2013	\$ 68,450.00

(Do not crowd - add additional sheets)

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.		450,000.00	10/4/2012	450,000.00	10/4/2013	0.75%		3,375.00	10/4/2013
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.	Total	450,000.00		450,000.00				3,375.00	

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

Memo: Designate all "Capital Notes" issued under N.J.S. 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 - GOLF & RECREATIONAL UTILITY BUDGET	
2013 Interest on Notes	\$ 3,375.00
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 810.00
Subtotal	\$ 2,565.00
Add: Interest to be Accrued as of 12/31/13	\$ 3,000.00
Required Appropriation 2013	\$ 5,565.00

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES**

N/A

N/A

	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.									
	Total								

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, 2008 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- SEWER UTILITY**

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
1.				
2.				
3.				
4.				
5.				
6.				
	Total	0.00	0.00	0.00
			80051-01	80051-02

(Do not crowd - add additional sheets)



TOWNSHIP OF PARSIPPANY-TROY HILLS  
SEWER UTILITY

STATEMENT OF IMPROVEMENT AUTHORIZATIONS											
Improvement Description	Number	Date	Ordinance Amount	Balance		2012 Authorizations	Expended	Authorizations Cancelled	Balance		
				Funded	Unfunded				Funded	Unfunded	
Multi-Purpose:											
a. Improvements to Sewer Utility System	06-10	05-23-06	330,000.00	1,355.24			1,355.24			0.00	
b. Improvement to Wet Well Gates											
Multi-Purpose:											
a. Various equipment and structural improvements	07-20	07-24-07	426,405.00	171,545.76			5,440.00			166,105.76	44,048.00
c. GIS			50,000.00								
Multi-Purpose											
a. Various Improvements and equipment acquisitions	08-15	5-13-08	3,130,000.00	980,745.44			41,952.83			938,792.61	174,900.00
b. Various major information technology equipment			50,000.00				65.18				65.18
Various Improvements to Sewer Utility System											
	09-26	6-16-09	1,900,000.00	302,248.79			496,027.66				646,221.13
Multi-Purpose:											
a. Various Improvements	09-28	6-16-09	33,200,000.00		15,785,682.31		3,303,790.30				12,481,892.01
Various Improvements to Sewer Utility System											
	10-15	7-20-10	\$ 1,926,000.00		1,570,023.17		887,711.35			100,000.00	682,311.82
Various Improvements to Sewer Utility System											
	11-09	6-21-11	\$ 2,000,000.00	100,000.00	1,900,000.00					100,000.00	1,900,000.00
Multi-Purpose:											
Improvements to Sewer Utility System	12-26	6-19-12				6,635,000.00	196,362.03			135,387.97	6,303,250.00
Totals											
			\$ 43,011,405.00	\$ 1,556,895.23	\$ 20,314,718.66	\$ 6,635,000.00	\$ 4,932,639.41	\$ -	\$ 1,340,286.34	\$ 22,232,688.14	



**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	1,023,750.00
Received from 2012 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	331,750.00
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	331,750.00	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	1,023,750.00	XXXXXXXXXXXXXXXXXXXX
	1,355,500.00	1,355,500.00

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

N/A

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

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

**GOLF & RECREATIONAL UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	28,343.05
Received from 2012 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	6,750.00
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	6,750.00	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	28,343.05	XXXXXXXXXXXXXXXXXXXX
	35,093.05	35,093.05

**GOLF & RECREATIONAL UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

N/A

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

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

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

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
12-26 Improvements to the	6,635,000.00	6,303,250.00	331,750.00	331,750.00
Wastewater Treatment Plant				
<b>Total</b>	<b>6,635,000.00</b>	<b>6,303,250.00</b>	<b>331,750.00</b>	<b>331,750.00</b>

\* Downpayment waived. Approved through the NJ Environmental Trust

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

**YEAR 2012**

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxxxxxx	103,883.78
Premium on Sale of Notes	xxxxxxxxxxxxxxxx	41,480.00
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxxxxxxxx
Balance December 31, 2012	145,363.78	xxxxxxxxxxxxxxxx
	145,363.78	145,363.78

**GOLF & RECREATIONAL 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
12-27 Improvements to the Water Utility System	135,000.00	128,250.00	6,750.00	6,750.00
<b>Total</b>	<b>135,000.00</b>	<b>128,250.00</b>	<b>6,750.00</b>	<b>6,750.00</b>

**GOLF & RECREATIONAL UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS**

**YEAR 2012**

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxxxxxx	34,522.44
Premium on Sale of Notes	xxxxxxxxxxxxxxxx	2,196.00
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxxxxxxxx
Balance December 31, 2012	36,718.44	xxxxxxxxxxxxxxxx
	<b>36,718.44</b>	<b>36,718.44</b>

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2011

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 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 two. 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 Grant Fund
6.	Trial Balance - Trust Funds
6a.	Municipal Public Defender Certification -- P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8 & 8a.	Trial Balance - General Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriation 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 School District Purposes
19.	Results of 1999 Operations - Current Fund
20.	Schedule of Miscellaneous Revenue 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 1999
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" & "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 Consolidated Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School - Type 1 and Current
33.	Debt Service for Notes ( Other than Assessment Notes)
34.	Debt Service for Assessment Notes
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2009
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
<u>UTILITIES ONLY</u>	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Fund
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	1999 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
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2009; Utility Capital Surplus