#### SFY

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

POPULATION LAST CENSUS 6,649

		NET V	'ALUAT	ION TAXABLE	2011	<u>\$444,91</u>	0,491			
MUNICODE 1350										
	F	IVE DOLI	_ARS F	ER DAY PENA	LTY I	IF NOT FILED	BY:			
		M	UNICIF	PALITIES - AUG	SUST	10, 2012				
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.										
	Borough		of	Union Beach		, County of	Monmouth			
	SEE BACK COVER FOR INDEX AND INSTRUCTIONS.  DO NOT USE THESE SPACES									
		Date		E	xamin	ed By:				
	1					Preliminary Ch	eck			
	2					Examined				
I hereby certifican be suppo	y that the debt rted upon dem	t shown on Sho nand by a regis	eets 31 to ster or othe	34, 49 to 51 and 63 to er detailed analysis.	o 65 are	complete, were co	emputed by me and			
				Sigr	nature	Moreych	1 Faccon			
					Title	1 / //	Financial Officer			
(This N	/IUST be sigr	ned by Chief	Financial	Officer, Comptrolle	َ کُ er, Audi		Municipal Accountant.)			
				HIEF FINANCIAL			,			
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,  Joseph J. Faccone , am the Chief Financial Officer, License # N-00880391 , of the Borough of Union Beach, County of Monmouth and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 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 June 30, 2012.										
	Signature fresh Ataccase									
	Title Chief Financial/Officer									
		Addre	es\$ <u>/650 Po</u>	oole Ave, Union Beac	h New .	Jersey 07735	,			
Phone Number <u>(732)</u> 264-9029										

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:

SFY

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Union Beach as of June 30, 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, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 30-Jun-12 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/ecunty, taken as a whole.									
Listing of agreed-upon procedures not performed a which the Director should be informed:	and/or matters coming to my attention of								
N/A									
	·								
	(Registered Municipal Accountant)								
-	(Firm Name)								
	( iiii riamo)								
• •	(Address)								
	( ····································								
•	(Address)								
	•								
0(51)	(Phone Number)								
Certified by me									
this 20th day of September, 2012.									

# UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed name:	Robert Burlew						
Signature:	Hobert Burlin						
Certificate #:	007016						
Date:	September 20, 2012						

#### 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.
- 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 "CAP" waiver per N.J.S.A. 40A:4-45.3ee
- 10. The municipality will not apply for Transitional Aid for 2012.

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:		4444444	 ***	
Chief Financial Officer:			 	
Signature:			 	
Certificate #:			 <u></u>	
Date:	*****		 	

#### CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that <u>this municipality does not meet ALL of the criteria</u> <u>above and therefore does not qualify</u> for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:	Borough of Union Beach
Chief Financial Officer:	Joseph J. Faccone
Signature:	Joseph A Faccon
Certificate #:	N-00880391
Date:	September 20, 2012

(2)

(3)

	Monmouth									
	County									
	Report of Federal and State Financial Assistance									
	Expenditures of Awards									
	Fiscal Year Ending: June 30, 2012									
		_	****	June 30, 2012						
		(1) Federal Programs		(2)	(3)					
		Expended		State	Other Federal					
		(administered by the State)		Programs <u>Expended</u>	Programs <u>Expended</u>					
	TOTAL	\$	<b>ታ</b>	-	······································					
		Ψ	\$_	396,427.65	\$					
	•	Type of Audit required by	ОМ	B A-133 and OMB	98-07:					
	-	Single Audit								
	<u>-</u>	Program Specific Au	dit							
		X Financial Statement	Audi	t Performed in Acco	ordance					
	-	With Government Au								
Note:	assistance), must refiscal year and the	ents, who are recipien eport the total amount of type of audit required to 07. Expenditures are de	fed cor	eral and state fund nply with OMB A-1	Is expended during its 33 (Revised June 24					
(1)	government. Feder	s from federal pass-thr al pass-through funds ( e (CFDA) number reporte	can	be identified by th	e Catalog of Federal					
(2)	indirectly from pass-	s from state programs through entities. Exclud re are no compliance re	le st	ate aid (i.e. CMPT	state government or RA, Energy Receipts					
(3)										
•	1	7-		/ 2						
	Signature of Chief F	inancial Officer		9/26/ <sub>/2</sub>	<u> </u>					
,				Date						
ί	<i>f</i>									

#### **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, SFY 2012 and that
sheets 40 to 68 are unnecessary.	
I have therefore removed from the	is statement the sheets pertaining only to utilities.
Name	
(This must be signed by the Chie Municipal Accountant.)	f Financial Officer, Comptroller, Auditor or Registered
NOTE:	
When removing the utility sheets in the statement) in order to provide a p	, please be sure to refasten the "index" sheet (the last sheet protective cover sheet to the back of the document.
MUNICIPAL CERTIFICATION C	OF TAXABLE PROPERTY AS OF OCTOBER 1, 2011
Certification is hereby made that	the Net Valuation Taxable of property liable to taxation for
the tax year 2011, and filed with the Co	unty Board of Taxation on January 10, 2012 in accordance
with the requirement of N.J.S.A. 54:4-3	
	SIGNATURE OF TAX ASSESSOR
•	Borough of Union Beach MUNICIPALITY
	Monmouth

COUNTY

SFY

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

#### AS AT JUNE 30, 2012

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" - Taxes Receivable Must Be Subtotaled Title of Account Debit Credit Cash 2,368,149.51 Change Fund 50.00 Due from State of New Jersey - Senior Citizens and Vets 64,095.04 Receivables with Off-Setting Reserves: Taxes Receivable 105,459.54 **Demolition Liens** 14,508.12 Due from State Unemployment Fund 3,345.69 Due from Animal Control Trust Fund 8,988.18 Foreclosed Property 2,191,000.00 Due from Sewer Operating Fund 45,471.42 2,368,772.95 Appropriation Reserves: Encumbered 72,500.00 Reserved 116,947.42 Tax Anticipation Note 1,500,000.00 Due to General Trust Fund 17,241.29 Accounts Payable 39,762.34 Reserve for Tax Appeals 100,000.00 Tax Overpayments 2,399.23 Deferred Revenue 4,350.00

# NOTE THAT A TRIAL BALANCE IS REQUIRED AND <u>NOT A BALANCE SHEET</u> POST CLOSING TRIAL BALANCE - CURRENT FUND (CONTINUED)

#### **AS AT JUNE 30,2010**

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" - Taxes Receivable Must Be Subtotaled Title of Account Debit Credit Prepaid Taxes 19,096.16 "C" 1,872,296.44 Reserve for Receivables 2,368,772.95 Fund Balance 559,998.11 4,801,067.50 4,801,067.50

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2\*

AS AT JUNE 30, 2012

Title of Account	Debit	Credit
Public Assistance Trust Fund I		
Cash	10,353.16	
Reserve for Expenditures		10,353.16
	10,353.16	10,353.16
		10,000.10
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<sup>\*</sup> To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

# POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT JUNE 30, 2012

Title of Account	Debit	Credit
Federal and State Grant Receivable	589,667.92	
Due to General Capital Fund		60,289.14
Reserve for Federal and State Grants		501,319.87
Unappropriated Reserve for Federal and State Grants		28,058.91
	589,667.92	589,667.92
		<u> </u>
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# POST CLOSING TRIAL BALANCE - TRUST FUNDS (Assessment Section Must Be Separately Stated) MUST INCLUDE PAYROLL FUND

AS AT JUNE 30, 2012

Title of Account	Debit	Credit
Animal Control Fund		
Deferred Charges	8,988.18	
Due to Current Fund		8,988.18
	8,988.18	8,988.18
General Trust Fund		
Cash	136,346.74	
Due from Current Fund	17,241.29	
Reserve for Escrow Deposits		28,882.66
Reserve for Tax Title Lien Redemptions		4,453.04
Reserve for Law Enforcement Trust		8,344.21
Reserve for Police Off-Duty		8,965.53
Reserve for Various Reserves		19,616.14
Reserve for Tax Premiums		83,326.45
	153,588.03	153,588.03
State Unemployment Trust Fund		
Cash	3,347.43	
Due to Current Fund		3,345.69
Reserve for Expenditures		1.74
	3,347.43	3,347.43
Payroll Fund		
Cash	16,697.44	
Payroll Deductions Payable		16,697.44
:	16,697.44	16,697.44
!		

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year, SFY 2012(1)	\$	3,650.00
	×	25%
(2)	\$	912.50
Municipal Public Defender Trust Cash Balance June 30, 2012(3)	\$	4,484.50
Note: If the amount of money in a dedicated fund established pursuant to this section a 25% the amount which the municipality expended during the prior year providing the sepublic defender, the amount in excess of the amount expended shall be forwarded to the analysis of Crime Compensation Boar and Review Collection Fund administered by the Victims of Crime Compensation Boar	ervice he Cr	s of a municipal
Amount in excess of the amount expended: 3 - (1 + 2) =	\$	NA
The undersigned certifies that the municipality has complied with the regulations <i>Municipal Public Defender</i> as required under Public Law 1997, C. 256	gove	erning
Chief Financial Officer: Joseph J. F	acco	one
Signature: N-0088	(C) 0391	
Date: 9/25/12		

# Schedule of Trust Fund Deposits and Reserves

	<u>Purpose</u>	J	Amount une 30, 2011 per Audit <u>Report</u>		Receipts		<u>Disbursed</u>	<u>Jı</u>	Balance as at une 30, 2012
1.	Performance Escrow	\$	21,077.16	\$	30,847.66	\$	23,042.16	\$	28,882.66
2.	Tax Title Liens		3,630.08		346,981.54		346,158.58	<del></del>	4,453.04
3.	Regional Contribution Agreement		134.15				134.15		
4.	Law Enforcement Trust		8,815.65		1,989.94		2,461.38		8,344.21
5.	Tax Premiums		54,450.45		248,926.45		220,050.45		83,326.45
6.	Off Duty Police	****	1,676.40		49,635.08		42,345.95		8,965.53
7.	Fire Safety		10,770.23		2,732.60		685.00		12,817.83
8.	First Night Out	·	317.81		1,500.00		<del></del>		1,817.81
9.	POAA		344.00		152.00				496.00
10.	Public Defender Fees	<del></del>	3,560.50		2,574.00		1,650.00		4,484.50
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12.									
13.									***
14.								-	
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	Totals	\$	104,776.43	\$	685,339.27	\$	636,527.67	\$	153,588.03

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

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N/A		Balance June 30, 2012	XXXXXXXXXXXX					XXXXXXXXXXXXXX					XXXXXXXXXXXXX		
		Disbursements	XXXXXXXXXXXX					XXXXXXXXXXXXX		No Total Control of the Control o			XXXXXXXXXXXXX		
			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	:				XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX		
		:	xxxxxxxxxxxx					XXXXXXXXXXXXXX					xxxxxxxxxxx		
LIABILITIES AND SURPLUS	RECEIPTS	OTHER	XXXXXXXXXXXX					XXXXXXXXXXXXX					XXXXXXXXXXXX		
	RECEI	Current Budget	XXXXXXXXXXXX					XXXXXXXXXXXXX					xxxxxxxxxxx		
LIABIL		Assessments and Liens	XXXXXXXXXXXX					XXXXXXXXXXXXXX					xxxxxxxxxxx		
[a		Audit Balance June 30, 2011	XXXXXXXXXXXXX					xxxxxxxxxxxx					XXXXXXXXXXX		
		Title of Liability to which Cash and Investments are Pledged	Assessment Serial Bond Issues:					Assessment Bond Anticipation Note Issues:					* Less Assets "Unfinanced" xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		Totals

\* Show as red figure

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

#### AS AT JUNE 30, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	4,275.00	xxxxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxxxxxxx	4,275.00
Cash	630,535.53	
Due from Federal State Grant Fund	60,289.14	
Grants Receivable	564,524.83	
Deferred Charges to Future Taxation:		
Funded	4,503,162.43	
Unfunded	3,670,224.00	
Serial Bonds Payable		3,219,000.00
Bonds Anticipation Notes Payable		4,165,949.00
Capital Improvement Fund		0.70
Green Acres Loan Payable		974,194.08
Reserve to Pay Debt		9,986.87
NJ Environmental Infrastructure Loan		309,968.35
Improvement Authorizations:		
Funded		75,780.77
Unfunded		650,339.46
Fund Balance		23,516.70
	9,433,010.93	9,433,010.93
:		
i .		

(Do not crowd - add additional sheets)

Sheet 8

#### **CASH RECONCILIATION JUNE 30, 2012**

	Cas	sh		
	* On Hand	On Deposit	Less Checks Outstanding	Cash Book Balance
Current	373,103.56	2,203,687.57	208,641.62	2,368,149.51
Trust - Assessment				
Trust - Animal Control				
Trust - Other	293.15	148,275.64	12,222.05	136,346.74
Capital - General		630,535.53		630,535.53
Water - Operating				
Water - CapitalUtility - Assessment Trust	·			
Public Assistance **		10,353.16		10,353.16
Sewer Operating Fund	143,399.10	530.80	143,399.10	530.80
State Unemployment Trust		3,347.43	. 10,000.10	3,347.43
Payroll Fund	0.07	66,444.54	49,747.17	16,697.44
Federal and State Grants			*****	
Sewer Capital Fund		285,000.00		285,000.00
Total	516,795.88	3,348,174.67	414,009.94	3,450,960.61

<sup>\*</sup> Include Deposits in Transit.

#### **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at June 30, 2012.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at June 30, 2012.

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

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

Signature: Title: Chief Financial Officer

Sheet 9

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

#### CASH RECONCILIATION JUNE 30, 2012 (cont'd.)

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

Bank of America:		
Current Fund	#004004574	341,201.6
PATF #1	#988700042	10,353.10
Animal Control Fund	#004000064	14,373.0
Unemployment Compensation	#004005627	3,347.4
Sewer Operating Fund	#004000021	530.8
Tax Collector Account	#004012097	6,463.30
Tax Title Redemption Account	#988710196	7,339.79
Special Duty Assignments	#988710285	23,207.6
Law Enforcement Trust	#988710285	8,815.6
Performance Escrow Account	#088734	70,624.12
Payroli Account	#0004008170	134,869.77
Provident Bank:		
Sewer Operating Fund	#0000000	
Animal Control Fund	#986300838	68,546.18
Performance Escrow Account	#986300903	6,339.55
Tax Title Redemption Account	#986301125	16,904.66
Law Enforcement Trust	#986302206	8,542.15
Special Duty Assignments	#986300861	1,903.41
Tax Premium Account	#986300853	8,965.53
Tax Collector Account	#986300804	83,826.45
Borough Clerk Account	#3986300812	1,677,629.59
Current Fund	#986300820	7,100.96
odnorer und	#986300879	847,289.86
i	·	
	Totals	3,348,174.67

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

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

		2012		Transferred		
		Budget		from		
Grant	Balance July 1, 2011	Revenue Realized	Received	Unappropriated Reserve Balance	Canceled	Balance June 30, 2012
Department of Transportation	6,260.30					6 260 30
N.J.D.E.P. Sewer Infrastructure Phase II	8,330.62					8,330,62
Scholer Park Phase II Improvements		480,250.00				480,250.00
Dot - Morningside Traffic Calming	74,000.00		74,000.00			
Police Body Armor	18.00	1,603.86		1,603.86		18.00
Clean Communities		9,637.67		9,637.67		
Legislative OEM Grant	2,405.72					2 405 72
Department of Transportation - Harris Avenue	14,009.38					14 009 38
Recycling Tonnage Grant		10,325.83		10.325.83		
Click it or Ticket						
Emergency Management Performance Grant						
Driving While Intoxicated						
Bayshore Saturation Patrol	13,250.00	12,800.00	16,670.00			9.380.00
Drive Sober or Get Pulled Over		5,000.00	5,000.00			
Aggressive Driving Enforcement	2,800.00					2 800 00
DOT - Reconstruction of Edmunds Avenue Phase II	27,372.40		-			27 372 40
DEP - Shore Protection	30.00					30.00
DOT - Flat Creek Dredging	38,811.50					38.811.50
Federal Beachfront Grant		303,399.75		303,399.75		
Totals	187,287.92	823,017.11	95,670.00	324,967.11		589.667.92

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		Transferrec Budget App	Transferred from 2012 Budget Appropriations				
Grant	Balance July 1, 2011	Budget	Appropriation By 40A:4-87	:	Expended	Cancelled	Balance June 30, 2012
Clean Communities	17,924.79	9,637.67			11,085.94		16,476.52
Special Legislative Grant:	919.98						919.98
Municipal Storm Water Grant	6,797.25					-	6,797.25
Police Body Armor	3,687.62	1,603.86					5,291.48
Scholar Park Phase II		480,250.00			366,203.77		114,046.23
Improvements to Pine Street	51.90						51.90
DEP Shore Protection	30.00						30.00
DOT - Flat Creek Dredging	3,447.85						3,447.85
Federal Beachfront Grant		303,399.75					303,399.75
Alcohol Education and Rehabilitation	3,742.29						3,742.29
Recycling Tonnage Grant	3,044.69	10,325.83					13,370.52
County of Monmouth Open Space Grant	15,179.41						15,179.41
Click it or Ticket	4,000.00						4,000.00
Emergency Management Performance Grant	2,796.77				1,337.94		1,458.83
Satuation Patrol		<u>.</u>	12,800.00		12,800.00		
Drunk Driving Enforcement Fund	3,650.00						3,650.00
Clean Shores	1,223.10				-		1,223.10
State Recycling Grant	7,920.67						7,920.67
DOT - Reconstruction Jersey Avenue Phase II	314.09						314.09
Drive Sober or get Pulled Over			5,000.00		5,000.00		
	77 001	170					
Totals	74,730.41	805,217.11	17,800.00		396,427.65		501,319.87

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		Transferre	Transferred to 2012		
		Budget Ap	Budget Appropriations		****
	Balance		Appropriation		Balance
Grant	July 1, 2011	Budget	By 40A:4-87	Received	June 30, 2012
Clean Communities	9,637.67	9,637.67		9,474.09	9.474.09
Police Body Armor	1,603.86	1,603.86		1,692.90	1 692 90
Recycling Tonnage Grant	10,325.83	10,325.83		11,155.35	 11.155.35
Federal Beach Front Grant	303,399.75	303,399.75			
Drunk Driving Enforcement Fund				5.736.57	5 736 57
Totals	324,967.11	324,967.11		28,058.91	28.058.91

#### \* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance July 1, 2011		xxxxxxxxxxxxx	xxxxxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	0.02
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)	85002-00	xxxxxxxxxxxxxxxxx	
Levy School Year July 1, 2011 - June 30, 2012		xxxxxxxxxxxxx	6,371,285.00
Levy Calendar Year		xxxxxxxxxxxxxx	
Paid		6,371,285.00	xxxxxxxxxxxxxxx
Cancelled		0.02	
Balance June 30, 2012		xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
School Tax Payable # (Prepaid School Tax)	85003-00		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85004-00		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
<ul> <li>Not including Type 1 school debt service, emergency authorizations-so transfer to Board of Education for use of local schools.</li> </ul>	chools,	6,371,285.02	6,371,285.02

<sup>#</sup> Must include unpaid requisitions.

#### MUNICIPAL OPEN SPACE

			N/A
		Debit	Credit
Balance JULY 1, 2011	85045-00	xxxxxxxxxxxxxxxxx	
2009 Levy	81105-00	xxxxxxxxxxxxxxxx	
Interest Earned		xxxxxxxxxxxxxxxx	
Expenditures			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
	· · · · · · · · · · · · · · · · · · ·		
Balance June 30, 2012	85046-00		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

SFY

#### **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

			N/A
		Debit	Credit
Balance July 1, 2011		xxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)	85032-00	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Levy School Year July 1, 2011 - June 30, 2012	:	xxxxxxxxxxxxxx	
Levy Calendar Year 2012		xxxxxxxxxxxxx	
Paid			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Balance June 30, 2012		xxxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	85033-00		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85034-00		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
# Must include unpaid requisitions.			

#### **REGIONAL HIGH SCHOOL TAX**

			N/A
		Debit	Credit
Balance July 1, 2011		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)	85042-00	xxxxxxxxxxxxxx	
Levy School Year July 1, 2011 - June 30, 2012	· ·	xxxxxxxxxxxxxxxxx	
Levy Calander Year		xxxxxxxxxxxx	
Paid	<del></del>		xxxxxxxxxxxxxxxx
Balance June 30, 2012	·	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
School Tax Payable #	85043-00		×××××××××××××××××××××××××××××××××××××××
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85044-00		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.	,		

#### COUNTY TAXES PAYABLE

		Debit	Credit
Balance July 1, 2011		xxxxxxxxxxxx	xxxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxxxx	
Levy		xxxxxxxxxxxx	xxxxxxxxxxxx
General County	80003-03	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	1,813,444.04
County Library	80003-04	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
County Health		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxxxx	4,677.04
Paid		1,818,121.08	xxxxxxxxxxxx
Balance June 30, 2012		xxxxxxxxxxxx	xxxxxxxxxxxx
County Taxes			xxxxxxxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxxxxx
•		1,818,121.08	1,818,121.08

#### SPECIAL DISTRICT TAXES

N/A				
Credit	Debit			:
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	80003-06		Balance July 1, 2011
xxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	see Footnote)	rict Tax Separately -	Levy: (List Each Type of Distr
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		81108-00	Fire -
xxxxxxxxxxx	xxxxxxxxxxxxx	: - <u>i</u>	81111-00	Sewer -
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		81112-00	Water -
	xxxxxxxxxxxx	:	81109-00	Garbage -
***************************************	xxxxxxxxxxxxx			
	xxxxxxxxxxxxx			Special Improvement District
	xxxxxxxxxxxxx		<u>-</u>	
	xxxxxxxxxxxxx	80003-07		Total Levy
×××××××××××××××××××××××××××××××××××××××		80003-08	<u></u>	Paid
xxxxxxxxxxx		80003-09	· · · · · · · · · · · · · · · · · · ·	Balance June 30, 2012
				Balance June 30, 2012

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

N/A

#### **STATE LIBRARY AID**

 $$\operatorname{\text{N/A}}$$  RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

:		Debit	Credit
Balance July 1, 2011	80004-01	xxxxxxxxxxxxxxxx	
State Library Aid Received in	80004-02	xxxxxxxxxxxxx	
Expended	80004-09		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Balance June 30, 2012	80004-10		
	:		

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

		Debit	Credit
Balance July 1, 2011	80004-03	xxxxxxxxxxxxxx	
State Library Aid Received	80004-04	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Balance June 30, 2012	80004-12		

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

I		Debit	Credit
Balance July 1, 2011	80004-05	xxxxxxxxxxxx	
State Library Aid Received	80004-06	xxxxxxxxxxxxx	
Expended	80004-13		xxxxxxxxxxxx
Balance June 30, 2012	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance July 1, 2011	80004-07	xxxxxxxxxxxxxx	
State Library Aid Received	80004-08	xxxxxxxxxxxxx	
Expended	80004-15		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Balance June 30, 2012	80004-16		
	•		

#### STATEMENT OF GENERAL BUDGET REVENUES SFY 2012

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated Surplus Anticipated with Prior Written Consen		231,000.00	231,000.00	
Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		xxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxx
Adopted Budget		1,888,258.11	1,874,383.95	(13,874.16)
		xxxxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Added by N.J.S. 40A:4-87: (List on 17a)		17,800.00	17,800.00	
:				
Total Miscellaneous Revenue Anticipated	80103-	1,906,058.11	1,892,183.95	(13,874.16)
Receipts from Delinquent Taxes	80104-	128,369.00	141,174.57	12,805.57
Amount to be Raised by Taxation:		xxxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-		xxxxxxxxxxx	
(b) Addition to Local District School Tax	80106-		xxxxxxxxxxxx	
Total Amount to be Raised by Taxation	80107-	6,190,107.69	6,315,198.75	125,091.06
· ·		8,455,534.80	8,579,557.27	124,022.47

#### ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxxxx	14,360,854.83
Amount to be Raised by Taxation:		xxxxxxxxxxxx	xxxxxxxxxxxx
Local District School Tax	80109-00		xxxxxxxxxxxxx
Regional School Tax	80119-00		xxxxxxxxxxxx
Regional High School Tax	80110-00		xxxxxxxxxxxx
County Taxes	80111-00	1,813,444.04	xxxxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	4,677.04	xxxxxxxxxxxxx
Special District Taxes	80113-00		xxxxxxxxxxx
Municipal Open Space Tax	80120-00		xxxxxxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxxxxx	143,750.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00		xxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote)	80117-00	6,315,198.75	xxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxxxx	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" oolumn 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.	,	14,504,604.83	14,504,604.83

# STATEMENT OF GENERAL BUDGET REVENUES SFY 2012 (Continued)

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

Source	Budget	Realized	Excess or Deficit
Drive Sober or Get Pulled Over	5,000.00	5,000.00	
Satuation Patrol Grant	12,800.00	12,800.00	
·			
		1	
:			
:			
,			
:			
:			
***************************************			
·			
1			
Total (Sheet 17)	17,800.00	17,800.00	
rotal (office 17)	17,000.00	17,000.00	<u> </u>

#### STATEMENT OF GENERAL BUDGET APPROPRIATIONS SFY 2012

SFY 2012 Budget as Adopted		80012-01	8,437,734.80
SFY 2012 Budget - Added by N.J.S. 40A:4-87		80012-02	17,800.00
Appropriated for SFY 2012 (Budget Statement Item 9)		80012-03	8,455,534.80
Appropriated for SFY 2012 by Emergency Appropriation (Budget S	Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	19.00	80012-05	8,455,534.80
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	8,455,534.80
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	8,184,034.42	,
Paid or Charged - Reserve for Uncollected Taxes	80012-09	143,750.00	
Reserved	80012-10	116,947.42	
Total Expenditures	, , , , , , , , , , , , , , , , , , ,	80012-11	8,444,731.84
Unexpended Balances Canceled (see footnote)		80012-12	10,802.96

#### FOOTNOTES -

RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be market 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
SFY 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	

#### **RESULTS OF SFY 2012 OPERATION**

#### **CURRENT FUND**

		YF	
		Debit	Credit
Excess of anticipated Revenues:		xxxxxxxxxxxx	xxxxxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxxxx	
Delinquent Tax Collections	80013-02	xxxxxxxxxxxx	12,805.57
		xxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxxxx	125,091.06
Unexpended Balances of SFY 2012 Budget Appropriations	80013-04	xxxxxxxxxxxx	10,802.96
Miscellaneous Revenue Not Anticipated Miscellaneous Revenue Not Anticipated:	81113-	***************************************	291,125.33
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXX	
Sale of Municipal Assets	"Hot	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Unexpended Balance of SFY 2011 Appropriation Reserves	80013-05	xxxxxxxxxxxxx	37,109.20
Prior Years Interfunds Returned in SFY 2012	80013-06	xxxxxxxxxxxxxxx	24,255.17
		xxxxxxxxxxxxxxxx	
Due to Local School Board Cancelled	, <u></u>	xxxxxxxxxxx	0.02
Prior Years Tax Overpayments Cancelled		xxxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, She	ets 13 & 14)	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Balance July 1, 2011	80013-07		xxxxxxxxxxx
Balance June 30, 2012	80013-08	xxxxxxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxxxx	xxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	13,874.16	xxxxxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxxxxx
			xxxxxxxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Interfund Advances Originating in SFY 2012	80013-12		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Prior Year Refund			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
			<u>xxxxxxxxxxxxxx</u>
			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
	******		<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	487,315.15	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
÷		501,189.31	501,189.31

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Police Department	415.00
View Finder	1,301.71
Miscellaneous	1,543.27
State DMV	3,316.50
Budget Refunds	5,597.67
Premium on Sale of Note	4,575.68
2% Administration Fee for Senior Citiziens and Vets	1,289.40
Gas Reimbursement	6,715.17
Insurance Dividends	30,676.31
Workman Compensation	4,160.00
Verizon Franchise Fee	28,082.14
Scibal Refund	1,368.99
Interest	8,587.85
Rebates	469.80
Administrative Fees Off Duty	1,250.00
Rent Reserve	73,955.91
Board of Health	1,658.25
Death Certificates	20.00
FEMA - Hurricane Irene Relief	99,808.19
Sale of Land	7,500.00
Stale Dated Checks	8,818.49
Bounced Check Fees	15.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	291,125.33

#### **SURPLUS - CURRENT FUND** SFY 2012

		Debit	Credit
1. Balance July 1, 2012	80014-01	xxxxxxxxxxx	303,682.96
2	:	xxxxxxxxxxxx	
3. Excess Resulting from SFY 2012 Operations	80014-02	xxxxxxxxxxxx	487,315.15
4. Amount Appropriated in the SFY 2012 Budget - Cash	80014-03	231,000.00	xxxxxxxxxxxx
<ol> <li>Amount Appropriated in SFY 2012 Budget - with Prior Writ- ten Consent of Director of Local Government Services</li> </ol>	80014-04		<u>xxxxxxxxxxxxxx</u>
6.	<u></u>		xxxxxxxxxxxxx
7. Balance June 30, 2012	80014-05	559,998.11	xxxxxxxxxxxxx
		790,998.11	790,998.11

#### **ANALYSIS OF BALANCE JUNE 30, 2012** (FROM CURRENT FUND - TRIAL BALANCE)

				_
Cash		80014-06	2,368,149.51	_
Investments	:	80014-07		_
Change Fund			50.00	_
Sub Total			2,368,199.51	_
Deduct Cash Liabilities Market with "C" on Trial B	3alance	80014-08	1,872,296.44	_
Cash Surplus		80014-09	495,903.07	
Deficit in Cash Surplus		80014-10 (		<u> </u>
Other Assets Pledged to Surplus: *  (1) Due from State of N.J. Senior Citizens and Veterans Deduction  Deferred Charges #  Cash Deficit #	80014-16 80014-12 80014-13	64,095.04		
Total Other Assets		80014-14	64,095.04	4
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "C		80014-15	559,998.11	<u>1</u>

# 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.

#### (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2012 LEVY

1.	Amount of Levy as per Duplicate				82101-00	\$_	14,534,499.22
	or (Abstract of				82113-00	\$	
2.	Amount of Levy Special District T	axes			82102-00	*_ \$_	
3.	Amount Levied for Omitted Taxes N.J.S.A. 54:4-63.12 et seq.	s under		٠	82103-00	\$_	3,258.30
4.	Amount Levied for Added Taxes N.J.S.A. 54:4-63.1 et seq.	under			82104-00	\$_	33,756.61
5b.	Subtotal 2012 Levy Reductions due to tax appeals** Total 2012 Levy	\$	14,571,514.13		00.400.00		
					82106-00	\$_	14,571,514.13
6.	Transferred to Tax Title Liens				82107-00	\$_	
7.	Transferred to Foreclosed Proper	ty			82108-00	\$_	
8.	Remitted, Abated or Canceled	,			82109-00	\$	5,316.50
9.	Discount Allowed				82110-00	\$_	
10.	Collected in Cash:	in 2011	82121-00	\$_	23,078.37		
		In 2012 *	82122-00	\$_	14,366,991.59		
	R.E.A.P. Revenue		82124-00	\$_			
	State's Share of 2012 Senior Citiz and Veterans Deductions Allowed		82123-00	\$_	70,784.87		
	Total to Line 14		82111-00	\$_	14,460,854.83		
11.	Total Credits					\$_	14,466,171.33
12.	Amount Outstanding June 30, 20	12			83120-00	\$	105,342.80
13.	Percentage of Cash Collections to (Item 10 divided by Item 5c) is	Total 2012	Levy, 99.24% 82112-00				
			62112-00				
	Note: If municipality conducted Ac	ccelerated T	ax Sale or Tax Levy S	ale c	heck here 🏻 & con	nplete she	eet 22a.
14.	Calculation of Current Taxes Real	lized in Casl	<u>ı:</u>				
	Total of Line 10					\$	14,460,854.83
	Less: Reserve for Tax Appeals P		•				
	State Division of Tax Appea	als				\$_	100,000.00
	To Current Taxes Realized in Cas	sh (Sheet 17	)			\$	14,360,854.83

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

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

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

\* Include overpayments applied as part of 2012 collections.

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



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

#### To Calculate Underlying Tax Collection Rate for 2012

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	
NET Cash Collected	
Line 5c (sheet 22) Total 2012 Tax Levy	
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	
•	
(2) Utilizing Tax Levy Sale	
Total of Line 10 Collected in Cash (sheet 22)	\$
LESS: Proceeds from Tax Levy Sale (excluding premium)	****
Net Cash Collected	
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	CDEDIT
		CREDIT
1. Balance July 1, 2011	xxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Due From State of New Jersey	57,780.03	xxxxxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	38,750.00	xxxxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	27,625.00	xxxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	4,409.87	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Allowed By Tax Collector - 20		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed By Tax Collector SFY 2011 Tax	e xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxxxxx	64,469.86
10. Cancelled		
11.		
12. Balance June 30, 2012	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxxxxxx	64,095.04
Due To State of New Jersey		xxxxxxxxxxxxxx
	128,564.90	128,564.90

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

Line 2	38,750.00
Line 3	27,625.00
Line 4	4,409.87
Line 5	
Sub-Total	70,784.87
Less: Line 7	·
To Item 10, Sheet 22	70,784.87

SFY

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

		Debit	Credit
Balance July 1, 2011		XXXXXXXXXXXXXXXX	
Taxes Pending Appeals			xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals Contested Amount of 2012 Taxes Collected wh	ich		xxxxxxxxxxx
are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxxx	100,000.00
Interest Earned on Taxes Pending State Appea	ls	xxxxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Closed to Results of Operations (Portion of Appeal won by Municipality, including		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Balance June 30, 2012		100,000.00	xxxxxxxxxxxx
Taxes Pending Appeals *	100,000.00	xxxxxxxxxxx	·· <del>····</del>
Interest Earned on Taxes Pending Appeals	İ	xxxxxxxxxxx	
* Includes State Tax Court and County Board of Appeals Not Adjusted by June 30, 2012.		100,000.00	100,000.00

#### SFY

#### **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]  **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)	\$
20	13 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
1.	Subtotal General Appropriations (item 8(L) budget sheet 29)	\$
2.	Taxes not included in the Budget (AFS 25, items 2 thru 7)	\$
	Total	\$
3.	Less: Anticipated Revenues (item 5, budget sheet 11)	\$
4.	Cash Required	\$
5.	Total Required at% (items 4+6)	\$
6.	Reserve for Uncollected Taxes (item E above)	\$

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

:			Debit	Credit
1. Balance July 1, 2011			251,260.57	xxxxxxxxxxxxxxx
A. Taxes	83102-00	251,260.57		xxxxxxxxxxxxxx
B. Tax Title Liens	83103-00		xxxxxxxxxxxxx	xxxxxxxxxxxxxxxxx
2. Canceled:			***************************************	xxxxxxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxxxx	109,969.26
B. Tax Title Liens	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	83106-00	xxxxxxxxxxxxxx	
3. Transferred to Foreclosed	Tax Title Liens		××××××××××××××××××××××××××××××××××××××	xxxxxxxxxxxxxx
A. Taxes	V	83108-00	xxxxxxxxxxx	
B. Tax Title Liens	,	83109-00	xxxxxxxxxxxx	
4. Added Taxes		83110-00		xxxxxxxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxxxxxxxx
Adjustment between Taxes and Tax Title Liens:	(Other than current ye	ear)	xxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
A. Taxes - Transfers to Ta	ax Title Liens	83104-00	xxxxxxxxxxxxxxx	(1)
B. Tax Title Liens - Transf	ers from Taxes	83107-00	(1)	xxxxxxxxxxxxxxxxxx
7. Balance Before Cash Paym	ents		xxxxxxxxxxxxxxxx	141,291.31
8. Totals			251,260.57	251,260.57
9. Balance Brought Down	,		141,291.31	xxxxxxxxxxxxx
10. Collected:			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	141,174.57
A. Taxes	83116-00	141,174.57	xxxxxxxxxxxxxxxxx	
B. Tax Title Liens	83117-00		*******************************	
11. Interest and Costs - SFY 20	12 Tax Sale	83118-00		xxxxxxxxxxxx
12. SFY 2012 Taxes Transferre	d to Liens	83119-00		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
13. SFY 2012 Taxes		83123-00	105,342.80	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
14. Balance June 30, 2012			xxxxxxxxxxxxx	105,459.54
A. Taxes	83121-00	105,459.54	xxxxxxxxxxxxx	
B. Tax Title Liens	83122-00		xxxxxxxxxxx	
15. Totals			246,634.11	246,634.11
16. Percentage of Cash Collecti (Item No. 10 divided by Item	ons to Adjusted Amou No. 9) is	int Outstanding 99.91%		

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in SFY 2013.

\$ 105,364.62 and 83125-00

and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SFY

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

(PROPERTY ACQUIRED BY TAX	TITLE LIEN	LIQUIDATION)	
		Debit	Credit
1. Balance July 1, 2011	84101-00	2,191,000.00	xxxxxxxxxxxxxxxx
2. Foreclosed or Deeded in SFY 2012	,	xxxxxxxxxxxxx	xxxxxxxxxxxxxxx
3. Tax Title Liens	84103-00		xxxxxxxxxxxxx
4. Taxes Receivable	84104-00		xxxxxxxxxxxx
5A.	84102-00		xxxxxxxxxxxx
5B.	84105-00	xxxxxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxxxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxxxxxx	
8. Sales		xxxxxxxxxxxx	xxxxxxxxxxxxxx
9. Cash *	84109-00	xxxxxxxxxxxx	
10. Contract	84110-00	xxxxxxxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxxxxx
14. Balance June 30, 2012	84114-00	xxxxxxxxxxxx	2,191,000.00
		2,191,000.00	2,191,000.00
CONTRACT SALES			N/A
		Debit	Credit
15. Balance July 1, 2011	84115-00		xxxxxxxxxxxxxx
16. SFY 2012 Sales from Foreclosed Property	84116-00		xxxxxxxxxxxxx
17. Collected *		xxxxxxxxxxxxxx	
18.		xxxxxxxxxxxxxxx	
19. Balance June 30, 2012		xxxxxxxxxxxxxxxx	
MORTGAGE SALES			NI/A
MONTO GAGE GALLO		Dobit	N/A Cradit
20. Balance July 1, 2011	84120.00	Debit	Credit
21. SFY 2012 Sales from Foreclosed Property	84120-00		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
22. Collected *	84121-00		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	84122-00	XXXXXXXXXXXXX	
23. Cancelled	84123-00	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
24. Balance June 30, 2012	84124-00		

(84125-00)

# **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>		Amount June 30, 2011 Per Audit Report		Amount in SFY 2012 Budget		Amount Resulting		Balance as at
1.	Emergency Authorization -	\$					from SFY 2012		June 30, 2012
2.	Emergency Authorizations - Schools							\$_ \$	
3.	Deficit in Dog License Fund	 _\$_						` -	8,988.18
								\$	
								\$	***
								` - \$	
								`- \$	· · · · · · · · · · · · · · · · · · ·
8.					,,,,			`- \$	
9.		\$						_	
0.	:	\$		 - \$_		- ` - \$		* – \$	····
	* Do not include items funded  EMERGENCY AUTHO  FUNDED OR RE	ORIZ/	ATIONS UNI	DER	N.J.S. 40A:4	-47 OR	WHICH HAVE	BI	EEN
		ORIZ/	ATIONS UNI	DER	N.J.S. 40A:4	-47 OR	WHICH HAVE N.J.S. 40A:2-5	BI 1	E <b>EN</b> N/A <u>Amount</u>
1.	EMERGENCY AUTHO FUNDED OR RE <u>Date</u>	ORIZ/	ATIONS UNI	DER	N.J.S. 40A:4 J.S. 40A:2-3 (	-47 OR	N.J.S. 40A:2-5	ВI 1	N/A
	EMERGENCY AUTHO FUNDED OR RE <u>Date</u>	ORIZ/ EFUN	ATIONS UNE DED UNDER	DER R N	N.J.S. 40A:4 J.S. 40A:2-3 ( <u>Purpose</u>	OR —	N.J.S. 40A:2-5	1	N/A
1.	EMERGENCY AUTHO FUNDED OR RE <u>Date</u>	ORIZA	ATIONS UND DED UNDER	DER R N	N.J.S. 40A:4 J.S. 40A:2-3 ( <u>Purpose</u>	OR	N.J.S. 40A:2-5	1	N/A
1. 2.	EMERGENCY AUTHO FUNDED OR RE <u>Date</u>	ORIZ/ EFUN	ATIONS UND	DER R N.	N.J.S. 40A:4 J.S. 40A:2-3 ( <u>Purpose</u>	OR —	N.J.S. 40A:2-5	1 \$_ \$_	N/A
1. <sub>.</sub> 2. <sub>.</sub> 3. <sub>.</sub>	EMERGENCY AUTHO FUNDED OR RE <u>Date</u>	ORIZ/ EFUN	ATIONS UND	DER R N.	N.J.S. 40A:4 J.S. 40A:2-3 ( <u>Purpose</u>	OR ———	N.J.S. 40A:2-5	1 \$_ \$_	N/A
1. <sub>.</sub> 2. <sub>.</sub> 3. <sub>.</sub>	EMERGENCY AUTHO FUNDED OR RE <u>Date</u>	ORIZ/ EFUN	ATIONS UND	DER R N.	N.J.S. 40A:4 J.S. 40A:2-3 ( <u>Purpose</u>	OR	N.J.S. 40A:2-5	1 \$ _ \$ _ \$ _	N/A Amount
1 2 3 4 5	EMERGENCY AUTHO FUNDED OR RE <u>Date</u>	DRIZ/EFUN	ATIONS UND	DER R N	N.J.S. 40A:4 J.S. 40A:2-3 ( <u>Purpose</u>	OR	N.J.S. 40A:2-5	1 \$_ \$_ \$_	N/A Amount
1. <sub>2</sub> . <sub>3</sub> . <sub>4</sub> . <sub>5</sub> . <sub>1</sub> .	EMERGENCY AUTHOFUNDED OR REDate  Date  JUDGEMENTS EN	DRIZ/EFUN	ATIONS UND DED UNDER	DER R N	N.J.S. 40A:4 J.S. 40A:2-3 (  Purpose  NICIPALITY	OR	N.J.S. 40A:2-5	1 \$_ \$_ \$_	N/A Amount  D N/A Appropriated for in Budget of
1. <sub>2</sub> . <sub>3</sub> . <sub>4</sub> . <sub>5</sub> . <sub>1</sub> . <sub>2</sub> . <sub>2</sub> .	EMERGENCY AUTHOFUNDED OR REDate  Date  JUDGEMENTS EN	DRIZ/EFUN  TERE	ATIONS UNDER	DER R N	N.J.S. 40A:4 J.S. 40A:2-3 (  Purpose  NICIPALITY	OR ————————————————————————————————————	N.J.S. 40A:2-5	1 \$_ \$_ \$_	N/A Amount  D N/A Appropriated for in Budget of
1. <sub>2</sub> . <sub>3</sub> . <sub>4</sub> . <sub>5</sub> . <sub>1</sub> .	EMERGENCY AUTHOFUNDED OR REDate  Date  JUDGEMENTS EN	DRIZ/EFUN  TERE	ATIONS UNDER	DER R N	N.J.S. 40A:4 J.S. 40A:2-3 (  Purpose  NICIPALITY	OR AN	N.J.S. 40A:2-5	1 \$_ \$_ \$_	N/A Amount  D N/A Appropriated for in Budget of

N.J.S. 40A:4-53 SPECIAL EMERGENCY FUND:

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS

FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE. ¥

Į.		Balance	June 30, 2012							
	ED IN 2012	2012 Canceled	by Resolution							
	REDUC	By 2012	Budget							80026-00
		Balance	June 30, 2011							80025-00
	Not Less Than	1/5 of Amount	Authorized *							
		Amount	Authorized							
			Purpose						Totals	
			Date							

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page. \* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance June  $3\phi/2012$ " must bé entered here and then raised in the SFY 2013 budget.

9 S 2 h

DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY

FUND:

June 30, 2012 Balance **X** by Resolution Canceled REDUCED IN 2012 By SFY 2012 Budget PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES. June 30, 2011 Balance Not Less Than 1/3 of Amount Authorized \* Authorized Amount N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY -Purpose Date S h 3 0 е е

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance  $J\mu$ e 30, 2012"  $\mu$ st be entered here and then raised in the SFY2013 budget.

hief Financial Officer

80028-00

80027-00

Totals

SFY

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	TY 2012 Debt Service
Outstanding July 1, 2011	80033-01	xxxxxxxxxxxx	1,295,000.00	
Issued	80033-02	xxxxxxxxxxxx	2,319,000.00	
Paid	80033-03	395,000.00	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Outstanding June 30, 2012	80033-04	3,219,000.00	xxxxxxxxxxxxxxx	
		3,614,000.00	3,614,000.00	
TY 2012 Bond Maturities - General	Capital Bonds		80033-05	\$ 100,000.00
TY 2012 Interest on Bonds		80033-06	\$ 57,262.50	
	ASSESSMEN	IT SERIAL BON	DS	
Outstanding July 1, 2011	80033-07	xxxxxxxxxxxx		
Issued	80033-08	XXXXXXXXXXXXX		
Paid	80033-09		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Outstanding June 30, 2012	80033-10		xxxxxxxxxxxxxx	
TY 2012 Bond Maturities - Assessn	nent Bonds*		80033-11	\$
TY 2012 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Ser	vice" (* Items)		80033-13	\$ 57,262.50

### LIST OF BONDS ISSUED DURING SFY 2012

Purpose	TY 2012 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds	100,000.00	2,319,000.00	7/8/2011	Various
			, , , ,	
Tot	tal 100,000.00	2,319,000.00		

80033-14

80033-15

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING TY 2012 DEBT SERVICE FOR LOANS

(MUNICIPAL) GREEN ACRES LOANS

	(MOMON AL) C			
		Debit	Credit	TY 2012 Debt Service
Outstanding July 1, 2011	80033-01	xxxxxxxxxxxx	xx 1,034,883.46	
Issued	80033-02	xxxxxxxxxx	xx	,
Paid	80033-03	60,689.38	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xx
		:		1 E
:				
Outstanding June 30, 2012	80033-04	974,194.08	xxxxxxxxxxxxxx	kx
		1,034,883.46	1,034,883.46	
TY 2012 Loan Maturities		<u></u>	80033-05	\$ 33,106.08
TY 2012 Interest on Loans				\$ 10,454.05
TY 2012 Debt Service for Green	Acres Loan		80033-13	\$ 43,560.13
NJ	INFRASTRUCTUE	RE LOAN		
Outstanding July 1, 2011	80033-07	xxxxxxxxxxxxx	xx 339,919.00	
Issued	80033-08	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	exx	
Paid	80033-09	29,950.65	xxxxxxxxxxxxxxxxx	xx
Outstanding June 30, 2012	80033-10	309,968.35	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xx
		339,919.00	339,919.00	
TY 2012 Loan Maturities			80033-11	\$ 30,490.87
TY 2012 Interest on Loans			80033-12	\$ 625.36
TY 2012 Debt Service for NJ Inf	rastructure Loan		80033-13	\$ 31,116,23
LIST	OF LOANS ISSUE	DURING 2012		N/A
Purpose	TY 2012 Maturity	Amount Issued	Date of Issue	Interest Rate
		:		
Tot	2			
Tot	aı <u>  </u> 80033-14	80033-15		

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

TY	PE I SCHOOL T	ERM BONDS		N/A
:		Debit	Credit	2013 Debt Service
Outstanding July 1, 2011	80034-01	xxxxxxxxx		
Paid	80034-02		××××××××××××××××××××××××××××××××××××××	
			733333333333333333333333333333333333333	
Outstanding June 30, 2012	80034-03	3	xxxxxxxxxxx	
			200000000000000000000000000000000000000	
TY 2012 Bond Maturities - Term	Bonds	80034-0	4 \$	
TY 2012 Interest on Bonds *		80034-0	· .	
	TYPE I SCHO	DOL SERIAL BO		
Outstanding July 1, 2011		xxxxxxxxxx		
Issued		××××××××××××××××××××××××××××××××××××××		
Paid	80034-08			
	00004-00		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
:				
Outstanding June 30, 2012	80034-09			
	00034-03		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
TY 2012 Interest on Bonds *		20004.44		`
TY 2012 Bond Maturities - Serial	Bonds	80034-10		
Total "Interest on Bonds - Type I		o" /* Itama)	80034-11	
· · · · · · · · · · · · · · · · · · ·			80034-12	\$ .
LIST OF E	2013 Maturity	DURING SFY 2  Amount Issued		N/A Interest
Purpose	-01	-02	Issue	Rate
Total 80035-				
TY 2012 INTER	REST REQUIREN	/IENT - CURREI	NT FUND DEBT ON Outstanding	
			June 30, 2012	TY 2012 Interest Requirement
1. Emergency Notes		80036-	\$	\$
2. Special Emergency Notes		80037-	\$	\$
3. Tax Anticipation Notes		80038-	\$1,500,000.00	\$9,579.17
4. Interest on Unpaid State and C	County Taxes	80039-	\$	\$
5	The state of the s		\$	\$
6			\$	\$

TES)	
SESSMENT NO	
HER THAN AS	
E FOR NOTES (OT	
EBT SERVICE FO	
DEBT	

					(0-101111111111111111111111111111111111	(01.			
				Amount					
		Original	Original	of Note	Date	Rate	TY 2012 Buda	TY 2012 Budget Requirement	Interest
		Amount	Date of	Outstanding	of	οť			Computed to
	Title or Purpose of Issue	panssl	* enssi	June 30, 2012	Maturity	Interest	For Principal	For Interest **	(Insert Date)
<u> </u>	1. Various Capital Improvements	517,000.00	7/14/2005	427,500.00	7/6/2012	1.14%	17.900.00	4.873.50	7/6/2012
7	2. Various Capital Improvements	596,000.00	7/13/2006	545,400.00	7/6/2012	1.14%	15.300.00	6 217 56	7/8/2012
က်	Various Capital Improvements	529,150.00	7/11/2008	515,550.00	7/6/2012	1.14%	13,600.00	5.877.27	7/6/2012
4.	4. Various Capital Improvements	330,600.00	7/10/2009	330,600.00	7/6/2012	1.14%	10,100.00	3,768.84	7/6/2012
5.	5. Various Capital Improvements	238,450.00	7/09/2010	238,450.00	7/6/2012	1.14%		2,718.33	7/6/2012
9	Various Capital Improvements	368,600.00	6/8/2007	354,500.00	3/8/2013	1.50%	***	**	3/8/2013
7.	Various Capital Improvements	1,106,000.00	3/18/2005	964,000.00	3/8/2013	1.50%	***	**	3/8/2013
ထဲ	Various Capital Improvements	294,524.00	11/3/2011	294,524.00	7/6/2012	1.65%		4,859.65	7/6/2012
တ်	Various Capital Improvements	495,425.00	6/29/2012	495,425.00	3/8/2013	1.14%		***	3/8/2013
10.									
11.									
12.									
13.									
4.									
	Total	4,475,749.00		4,165,949.00			56.900.00	28.315.15	

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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.

<sup>\* &</sup>quot;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 SFY 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in SFY 2013 or written intent of permanent financing submitted with statement.

<sup>\*\*</sup> If interest on notes is financed by ordinance, destgnate same, otherwise an amount must be included in this column.

<sup>\*\*\*</sup> No Debt Service Due in 2012 Transitional Year

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES	ite Rate TY 2012 Budget Requirement	of of Maturity Interest													
DEBT SERVICE SCHEDULE FOR ASSES:	Arr Arr Original Original of	Date of Issue *	1	2.	3.	4.	5.	9:	 8.	6	10.	12.	13.	14.	

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

(Do not crowd - add additional sheets)

80051-01

Assessment Notes with an original date of issue of SFY 2008 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

# BOROUGH OF UNION BEACH GENERAL CAPITAL FUND

# IMPROVEMENT AUTHORIZATIONS

IMPROVEMENTS	Balance July 1, 2011		2012 Fiscal Year		Balance June 30, 2012	3e 2012
	Funded	Unfunded	Authorizations	Expended	Funded	Onfunded
Various Capital Improvements:						
Acquisition of Land, Block 2 Lot 1 (776A)	\$ 12,095.00 \$	•	<b>↔</b>	₩	\$ 12,095.00	· •Э
Acquisition of Land, Block 251 Lot 2.02b (776B)	63,685.77				63,685.77	
Computer Equipment in Tax Office (784A)		635.71				635.71
Acquisition of Land Block 29 Lot 5 (805E)		4,023.80				4,023.80
Reconstruction of Various Streets (823)		36.78				36.78
/arious Capital Improvements:						
Improvements to Firefighters (2003-22D)		0.77				0.77
Acquisition of Street Sweeper (2003-22J)		159.79				159.79
Acquisition of First Aid Vehicle (2003-22K)		459.79				459.79
Acquisition and installation of Generator at Police Headquarters (2003-22L)		19,245.43				19,245.43
Reconstruction of Bayview Avenue (2004-37A)		7.02				7.02
Replacement of Roof at Borough Hall (2004 - 37D)		10,768.00				10,768.00
Reconstruction of Columbia Avenue (2004 -37F)		520.68				520.68

# BOROUGH OF UNION BEACH GENERAL CAPITAL FUND

# IMPROVEMENT AUTHORIZATIONS

	Rehabilitation of Existing Baketball Court at Scholer Park	improvements to Haug Street ( 2012-185)	Reconstruction of Scholar Drive (2012-185)	Reconstruction of Bayview Avenue (2011-175c)	Shore Protection Replenishment Project (2011-175B)	Reconstruction of Scholar Drive (2011-175A)	Reconstruction of Dibling Street (2010-154D)	Purchase and Installation of Parking Meters (2010 -154C)	Various Improvements to Municipal Building (2009 -135D)	Various Capital Improvements:	IMPROVEMENTS
\$ 75,780.77	,								<del>ડ</del> ઝ	- u	Ba July
\$ 502,170.87				179,203.77	215,859.28	38,904.53	622,48	210.00	31,513.04		Balance July 1, 2011
\$ 756,500.00	91,500.00	275,000.00	390,000.00						↔		2012 Fiscal Year Authorizations
\$ 608,331.41	6,218.41	5,359.68	162,163.26	179,203.77	215,859.28	38,904.53	622.48				Expended
\$ 75,780.77									€		Ba June : Funded
\$ 650,339.46	85,281.59	269,640.32	227,836.74					210.00	\$ 31,513.04	ļ	Balance June 30, 2012 Unfunded

Sheet 35 (a)

# **GENERAL CAPITAL FUND**

# SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance July 1, 2011	80031-0	xxxxxxxxxxxx	4,845.70
Received from SFY 2012 Budget Appropriation *	80031-02	xxxxxxxxxxxxx	21,230.00
		xxxxxxxxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)	80031-03	××××××××××××××××××××××××××××××××××××××	
List by Improvements - Direct Charges Made for Preliminar	y Costs:	************	xxxxxxxxxxxxx
And the control of th	MAN - 12 - 1 - 1		<u>xxxxxxxxxxxxxxx</u>
	<u></u>		<u>xxxxxxxxxxxxxxx</u>
			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
	• · · · · · · · · · · · · · · · · · · ·		xxxxxxxxxxxx
			<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
			xxxxxxxxxxxx
	Ar -		***************************************
	····		××××××××××××××××××××××××××××××××××××××
			xxxxxxxxxxxx
			xxxxxxxxxxxxx
			xxxxxxxxxxxx
			xxxxxxxxxxx
			xxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-0	26,075.00	xxxxxxxxxxxx
			xxxxxxxxxxxxxx
Balance June 30, 2012	80031-	0.70	××××××××××××××××××××××××××××××××××××××
		26,075.70	26,075.70

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

### **GENERAL CAPITAL FUND**

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

			N/A
		Debit	Credit
Balance July 1, 2011	80030-01	xxxxxxxxxxxxx	
Received from SFY 2012 Budget Appropriation *	80030-02	xxxxxxxxxxxx	
Received from SFY 2012 Emerency Appropriation *	80030-03	xxxxxxxxxxxxx	
Received from County of Monmouth			
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxxxxxxxxxx
	-,-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		xxxxxxxxxxxxx
Balance June 30, 2012	80030-05		xxxxxxxxxxxx

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

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

### **GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of SFY 2012 or Prior Years
Various Capital Improvements	756,500.00	495,425.00	26,075.00	26,075.00
Detail				
NJ DOT Grant	200,000.00			
Open Space Grant	35,000.00			
Bonds ands Notes	495,425.00		-	
Total	730,425.00			
***				
***		:		
		:		
Total 80032-0	756,500.00	495,425.00	26,075.00	26,075.00

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

## **GENERAL CAPITAL FUND**

### STATEMENT OF CAPITAL SURPLUS

### **YEAR - 2012**

V			
		Debit	Credit
Balance July1, 2011	80029-01	xxxxxxxxxxxx	23,516.70
Premium on Sale of Bonds		xxxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxx	
Premium on the Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Appropriated to SFY 2012 Budget Revenue	80029-03		xxxxxxxxxxxxxx
Balance June 30, 2012	80029-04	23,516.70	xxxxxxxxxxxxxxxxx
		23,516.70	23,516.70
BONDS ISSUED WITH A CO	OVENANT	OR COVENANTS	N/A
<ol> <li>Amount of Serial Bonds Issued Under Provisions of P.L. 1944, Chapter 268, P.L. 1944, Chapter 428</li> </ol>		- T	

1.	Amount of Serial Bonds Issued Under Provisions of Chapter P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1945, With Covenant or Coutstanding June 30, 2012	943 or	\$ 
2.	Amount of Cash in Special Trust Fund as of June 30 2012 (	Note A)	\$ 
3.	Amount of Bonds Issued Under Item 1 Maturing in SFY 2013	\$	
4.	Amount of Interest on Bonds with a Covenant - SFY 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  $\mbox{\ensuremath{\mathsf{A}}}$  - 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 SFY 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 Yea	ar SFY 2012 was	·	\$ 14,571,514.13
	2. Amount of Item 1 Collecte	ed in SFY 2012 (*)	\$_14,460,854.83	-
	3. Seventy (70) percent of Ite	em 1		\$_10,200,059.89
	(*) Including prepayments an	d overpayments applie	ed	
<del></del> В.				
	Did any maturities of bond	led obligations or notes	s fall due during the year	r SEV 20122
	Answer YES or NO:		s rail due during the yea	11 OF 1 20 12 !
	Have payments been made		ations or notes due on o	r hefore
	June 30, 2012?	3		1 50,010
	Answer YES or NO:	Yes If answer is "NO"	give details.	
	_	<del></del>	<b>u</b>	
	NOTE: If answer t	o Item B1 is YES, the	n Item B2 must be ans	swered.
C.	Does the appropriation require	ed to be included in the	SFY 2012 budget for t	he liquidation of all
	bonded obligations or notes e budget for the year just ended	xceed 25% of the total I?    Answer YES or N	of appropriations for op O:	perating purposes in th
D.				
	1. Cash Deficit SFY 2012			\$
	2. 4% of SFY 2012 Tax Levy	for all purposes:		
	Levy	\$	=	\$
	3. Cash Deficit SFY 2012			\$
	4. 4% of SFY 2012 Tax Lev	y for all purposes:		
	Levy	\$	=	\$
E.	<u>Unpaid</u>	SFY 2012	SFY 2011	<u>Total</u>
	1. State Taxes	\$	\$	\$
	2. County Taxes	\$	\$	\$
	3. Amount due Special Distr	icts		
		\$	\$	\$
	4. Amounts due School Dist	ricts		
	for Local School Tax	\$	\$	\$

Sheet 39

# 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 SFY 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

AS AT June 30, 2012

# Operating and Capital Sections

(Separately Stated)
Cash Liabilities Must Be Subtotaled a

N/A

	Title of Account	Debit	Credit
·			
·			
		<u> </u>	



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

AS AT June 30, 2012 Operating and Capital Sections

(Separately Stated)

N/A

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" Credit Title of Account Debit

# POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT JUNE 30, 2012

7,671, 661,2 66, 26		N/A
Title of Account	Debit	Credit
	· · · · · · · · · · · · · · · · · · ·	
:		

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

ΑX

		דרבוטפבט וס בואטיבו	י יייי ייייי					
			RECEIPTS	PTS				
	Audit Balance	Assessments	Operating Budget				Disbursements	Balance June 30, 2012
es:	June 30, 2011	and Liens	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	June 30, 2011 and Lieus Dargos XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXX
							XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXX	TO THE TOTAL CONTROL OF THE TO	XXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	YYYYYYYYY	
Other Liphilities								
Trust Surplus				***************************************	XXXXXXXXXXX	XXXXXXXXXXXXX	CXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Less Assets "Unfinanced" *	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX				
Totals								

\* Show as red figure

# STATEMENT OF WATER UTILITY BUDGET - SFY 2012

N/A Received Excess or Deficit \* in Cash Budget Source 91301-Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-91303-Rents 91304-Fire Hydrant Service 91305-Miscellaneous xxxxxxxxxxxx || xxxxxxxxxxxxx Added by N.J.S. 40A:4-87: (List) Reserve to Pay Debt Service Subtotal 91306-Deficit (General Budget) \*\* 91307-

### STATEMENT OF BUDGET APPROPRIATIONS

	to the second se	N/A
Appropriations:		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency	<u> </u>	
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget)		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		

### FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

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



### STATEMENT OF SFY 2012 OPERATION WATER UTILITY

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

N/A

SECTION 1:		
Revenue Realized:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
SFY 2011 Appropriation Reserves Canceled *		
Total Revenue Realized	·	
Expenditures:	xxxxxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures  Less: Deferred Charges Included in  Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **  Remainder = Balance of "Results of SFY 2012 Operation"  ("Excess in Operations - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of SFY 2012 Operation"  ("Operating Deficit - to Trial Balance" - Sheet 46)		
SECTION 2:		
The following Item of "SFY 2011 Appropriation Reserves Canceled EXTENT OF the amount Received and Due from the General Budg Water Utility for SFY 2011:	in SFY 2012 " Is Due t get of SFY 2011 for an A	o the Current Fund TO T Anticipated Deficit in the
SFY 2011 Appropriation Reserves Canceled in 2012		
Less: Anticipated Deficit in SFY 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE	
* Excess (Revenue Realized)		

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

RESULTS OF SFY 2012 OPERATIONS - WATER	UTILITY	N/A
	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxxxx	49.11
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxxxxx	
Prior Year Revenue Refunds		
Deficit in Anticipated Revenues		xxxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxx	
Excess in Operations - to Operating Surplus		xxxxxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2		
		N/A
OPERATING SURPLUS - WATE		
	Debit	Credit
Balance July 1, 2011		
Excess in Results of SFY 2012 Operations	***************************************	
Amount Appropriated in SFY 2012 Budget - Cash		***************************************
Amount Appropriated in SFY 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxxxxx
Consent of Bredder of Eddar Consent Co		
Balance June 30, 2012		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
		. N/A
ANALYSIS OF BALANCE JUN (FROM WATER UTILITY - TRIAI		
Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus C	Cash)	
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		II.

<sup>#</sup> MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2013 BUDGET.
\* In the case of a "Deficit in Operating Surplus Cash",
"Other Assets" would be also pledged to cash liabilities.

SFY

N/A

# SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

\$\_\_\_\_\_ Balance June 30, 2011 Increased by: \$\_\_\_\_\_ Water Rents Levied Decreased by: Collections Overpayments applied \$\_\_\_\_\_ Transfer to Water Liens Other Balance June 30, 2012 SCHEDULE OF WATER UTILITY LIENS N/A Balance June 30, 2011 Increased by: \$\_\_\_\_\_ Transfers from Accounts Receivable Penalties and Costs Other Decreased by: Collections Other

Balance June 30, 2012



# DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER UTILITY FUND

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

N/A

Caused By	Amount June 30, 2011 Per Audit Report	Amount in SFY 2012 Budget	Amount Resulting from SFY 2012	Balance as at June 30, 2012
1. Emergency Authorization - *	\$	\$	\$	_\$
2.	\$	\$	\$	\$
3	\$	_\$	_\$	_\$
4	\$	_\$	_\$	\$
5	\$	_\$	\$	\$
6	\$	_\$	\$	\$
7	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	_\$	\$	_\$	\$
10.	\$	\$	\$	\$
* Do not include items funde	d or refunded as list	ed 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>	I ONDED ONDER	Purpose		N/A <u>Amount</u>
1					\$
2					\$
3					\$
4					\$
5					\$
	JUDGEMENTS EI	NTERED AGAINST IN	IUNICIPALITY AN	D NOT SATISI  Amount	FIED  N/A  Appropriated for in Budget of SFY 2013
1			\$	-	
2			\$		

3.\_\_\_\_\_\_\$\_\_\_\_\_

4.\_\_\_\_\_\_\$\_\_\_\_\_

SFY

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

WATER UTILITY ASSESSMENT BONDS

N/A

	WAIERUILLITA	33E33WENT		SFY 2013 Debt
		Debit	Credit	Service
Outstanding July 1, 2011	×	xxxxxxxxxxxx		
Issued	×	xxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxxx	
Outstanding June 30, 2012			xxxxxxxxxxxxxxx	1
				1
SFY 2013 Bond Maturities - Ass	essment Bonds			\$
SFY 2013 Interest on Bonds *			\$	
	WATER UTILIT	Y CAPITAL BO	NDS	-
Outstanding July 1, 2011		XXXXXXXXXXXXXXX		-
Issued		xxxxxxxxxxx		-
Paid			xxxxxxxxxxxx	
				4
Outstanding June 30, 2012			***************************************	<u> </u>
Outdoor, and a second				
SFY 2013 Bond Maturities - Ca	nital Bonds			\$
SFY 2013 Interest on Bonds *	Pital Dollar		\$	
GI   2010 Interest on Bonds				==
INT	EREST ON BONDS	S - WATER UTI	LITY BUDGET	•
SFY 2013 Interest on Bonds (*			\$	
Less: Interest Accrued to 6/30.			\$	1
	712 (Thai Balance)	<u> </u>	\$	
Subtotal Assembly as	of 6/20/12	<u> </u>	\$	
Add: Interest to be Accrued as	,		II <del>V</del>	\$
Required Appropriation SFY 20	J13		and the second s	
LICT	OF BONDS ISSUE	D DURING 201	2	N/A
LIST			Date of	Interest
Purpose	SFY 2013 Maturi	ty Amount Issued	d Issue	Rate .
Ţ	otal			



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

N/A LOAN WATER UTILITY SFY 2013 Debt Service Credit Debit XXXXXXXXXXXXXXXXX Outstanding July 1, 2011 XXXXXXXXXXXXXXXX Issued Paid Outstanding June 30, 2012 SFY 2013 Loan Maturities SFY 2013 Interest on Loans \* LOAN WATER UTILITY OXXXXXXXXXXXXXX Outstanding July 1, 2011 Issued XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX Paid XXXXXXXXXXXXXXXXXXXXXXXXXX Outstanding June 30, 2012 SFY 2013 Loan Maturities SFY 2013 Interest on Loans \* INTEREST ON LOANS - WATER UTILITY BUDGET SFY 2013 Interest on Loans (\* Items) Less: Interest Accrued to 06/30/12 (Trial Balance) Subtotal Add: Interest to be Accrued as of 06/30/13 Required Appropriation SFY 2013 LIST OF LOANS ISSUED DURING SFY 2012 Interest Date of Rate SFY 2013 Maturity Amount Issued Issue Purpose

Total

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

₹

				July July						
( <del>)</del>			Caipiro	Afflouin	Date	Rate	SFY 2013 Budg	SFY 2013 Budget Requirement		
<del></del>		Original	Original Date of	Outstanding	Jo	of		Eor Interest **	-	
	alisal to assemi C so suit	penssl	sene *	June 30, 2012	Maturity	Interest	For Principal	LOI IIIGICOS		
	process to proding to allil									
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σ										
i ·										
10.					1	<del>="</del>				
	Total									

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate Important: If there is more than one utility in the municipality, identify each note. of 20% of the original amount issued annually.

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

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

MATER UTILITY BUDGET	UDGET
CEV 2042 Interest on Notes	Ð
SET 20 13 HIGHEST CHI TOTAL	•
I page: Interest Accrited to 06/30/12 (Trial Balance)	Ð
Less. Hildred Norder to the second to the se	4
	€
Subjoidal	•
A Jal. Interpost to be Accrited as of 06/30/13	<i>A</i>
Add. Illerational management	+
Commission SEY 2013	₽>
Deduited Oppropriate	

N/A	Interest	(Insert Date)																					
		For Interest **																					
	SFY 2013 Budget Requirement	For Principal																					
	Rate	of Interest																					
AT NOTES	Date	of Maturity				-																	
'Y ASSESSMENT NOTES	Amount of Note	Outstanding	1000000							1													
LE FOR UTILIT	Original	Date of	Drec																				
DEBT SERVICE SCHEDULE FOR UTILITY	Original	Amount	nanssi																				
VERY SERV			Title or Purpose of Issue																			<u> </u>	TC:(C)
	<u> </u>			\	<u> </u> :	ر <sub>ا</sub>	က်	4	t.r	<u> </u> 	<u>.</u>	<u>'</u>	ထ	ර	9	7 5 	=	12.	<del>ن</del>	4	rt.	<u> </u>	

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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 of SFY 2008 or prior must be appropriated in full in the SFY 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

		Amount of		tuo carina e
	•	Lease Obligation	2012 Budget Requirement	Zeduirement
		Outstanding June 30, 2011	For Principal	For Interest/Fees
Paupose				
	Total			

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Ν SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

SCHEDOLE OF IMPROVEMENT ACTION	NOVEWILINI AS								
				-			Balance - June 30, 2012	те 30, 2012	
IMPROVEMENTS	Balance - July 1, 2011		SFY 2012			Authorizations	-	10 mm	
Specify each authorization by purpose.	Funded	Unfunded	Authorizations		Expended	Canceled	Funded	Onlangea	
								***************************************	
								,	
-00007 700007									

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

# SFY

### WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

N/A

	Debit	Credit
Balance July 1, 2011	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Received from SFY 2012 Budget Appropriation *	xxxxxxxxxxxx	
	xxxxxxxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	***************************************	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxxxxxx	***************************************
		<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
		xxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxx
·		xxxxxxxxxxxxx
		************************
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxx
		xxxxxxxxxxxxxx
Balance June 30, 2012		xxxxxxxxxxxx

# WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS	ON IMPROVEMENTS	
	Debit	Credit
Balance July 1, 2011	*****************	·
Received from SFY 2012 Budget Appropriation *	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Received from SFY 2012 Emergency Appropriation *	xxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Balance June 30, 2012		*******************************

<sup>\*</sup> The full amount of the SFY 2012 budget appropriation should be transferred to this account unless the balanthe appropriation is permitted to lapse.

## **UTILITY FUND**

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

# **UTILITIES ONLY**

				N/A
Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of SFY 2012 or Prior Years
				<u> </u>
			<del> </del>	
			·	
,	<u> </u>		-	
Total				

# WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

# SFY 2012

		N/A
	Debit	Credit
Balance July 1, 2011	xxxxxxxxxxxxx	
Premium on Sale of Bonds	******************	/#
Funded Improvement Authorizations Canceled	*******************************	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxx
Appropriated to SFY 2012 Budget Revenue		***************************************
Balance June 30, 2012		xxxxxxxxxxxxxx



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

AS AT JUNE 30, 2012

### **Operating and Capital Sections**

(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Operating Fund		
Cash	530.80	<u> </u>
Receivables and Inventory with Full Reserves:		
Consumer Accounts Receivable	101,202.78	
	101,733.58	
Deferred Charge:		
Emergency Appropriation	274,200.00	
Appropriation Reserves:		
Reserved		13.89
Due to Current Fund		45,471.42
Accrued Interest on Notes		500.00
Sewer Overpayments		976.01
Due to Sewer Capital Fund		20,000.00
"C'		66,961.32
Reserve for Receivables and Inventory	,	101,202.78
Fund Balance		207,769.48
1 <del>4-1-1</del>	375,933.58	375,933.58
	·	
and the state of t		



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 JUNE 30, 2012

# **Operating and Capital Sections**

Title of Account	I Subtotal Must Be Marked With "C"  Debit	Credit
Title of Account		
Capital Fund	395,000,00	
Cash	285,000.00	
Fixed Capital	2,398,325.50	
Due from Sewer Operating Fund	20,000.00	374,400.00
Bond Anticipation Note Payable		5,000.00
Capital Improvement Fund		3,000.00
Improvement Authorizations:		45,000,00
Funded		15,000.00
Unfunded		285,000.00
Reserve for Amortization		207,555.97
U.S.D.A. Loan Payable		1,816,369.53
	2,703,325.50	2,703,325.50
		<u> </u>
	-	
		<u> </u>
		<del> </del>



# POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT JUNE 30, 2012

		N/A	
Title of Account	Debit	Credit	
,			
And the second s			
		<u>.</u>	

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

ΑN

			RECEIPTS	IPTS				
Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2011	Assessments and Liens	Operating Budget				Disbursements	Balance June 30, 2012
Assessment Serial Bond Issues:	XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	xxxxxxxxxxxx
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		xxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	×××××××××××××××××××××××××××××××××××××××
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX
Totals								

\* Show as red figure

## SCHEDULE OF SEWER UTILITY BUDGET - SFY 2012

## **BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services02			
Rents	1,381,031.00	1,358,178.12	(22,852.88)
Host Fees	5,338.00	15,974.00	10,636.00
BRSA Flow Charge - Surcharge	202,000.00	178,393.00	(23,607.00)
Added by N.J.S. 40A:4-87: (List)	<u>xxxxxxxxxxxxx</u>	xxxxxxxxxxxx	xxxxxxxxxxxx
		**	
Subtotal	1,588,369.00	1,552,545.12	(35,823.88)
Deficit (General Budget) **06	3		
07	1,588,369.00	1,552,545.12	(35,823.88)

<sup>\*\*</sup> 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 59.

## STATEMENT OF BUDGET APPROPRIATIONS

STATEMENT OF BODGET AT		
Appropriations:		xxxxxxxxxxxxx
Adopted Budget		1,588,369.00
Added by N.J.S. 40A:4-87		
Emergency		274,200.00
Total Appropriations		1,862,569.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,862,569.00
Deduct Expenditures:		
Paid or Charged	1,862,249.11	
Reserved	13.89	
Surplus (General Budget) **		
Total Expenditures		1,862,263.00
Unexpended Balance Canceled (See Footnote)		306.00

### FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SFY

## STATEMENT OF SFY 2012 OPERATION SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the Utility Budget contained either an item of revenue "Deficit (of tion "Surplus (General Budget)".  Section 2 should be filled out in every case.		tem of appropria-
SECTION 1:		N/A
Revenue Realized:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated SFY 2011 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"	·	
Total Expenditures - As Adjusted	9	
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of SFY 2012 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of SFY 2012 Operation"  ("Operating Deficit - to Trial Balance" - Sheet 60)		
SECTION 2: The following Item of "SFY 2011 Appropriation Reserves Canceled in The FYTENT OF the Appropriation Reserves Canceled in the FYT		
THE EXTENT OF the amount Received and Due from the General SewerDeficit in the Sewer Utility for SFY 2011:	budget of SET 2011 101	an Amucipateu
SFY 2011 Appropriation Reserves Canceled in SFY 2012  Less: Anticipated Deficit in SFY 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	306.00	
* Excess (Revenue Realized)		306.00

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 58.

RESULTS OF SFY 2012 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxxxxx	
Unexpended Balances of Appropriations	************************	9,931.44
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxx	27,108.93
Unexpended Balances of SFY 2011 Appropriation Reserves *	xxxxxxxxxxxxxx	306.00
Deficit in Anticipated Revenues	35,823.88	<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
Refunds of Prior Year Revenues		<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
Operating Deficit - to Trial Balance	xxxxxxxxxxxx	
Excess in Operations - to Operating Surplus	1,522.49	xxxxxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	37,346.37	37,346.37

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance July 1, 2011	xxxxxxxxxxxxx	206,246.99
Excess in Results of SFY 2012 Operations	xxxxxxxxxxxxxxxx	1,522.49
Amount Appropriated in SFY 2012 Budget - Cash		<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
Amount Appropriated in SFY 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxx
Anticipated as Revenue in Current Fund Budget		
Balance June 30, 2012	207,769.48	xxxxxxxxxxxx
	207,769.48	207,769.48

ANALYSIS OF BALANCE JUNE 30, 2012 (FROM SEWER UTILITY - TRIAL BALANCE)

Cash (including Change Fund)	530.80
Interfund Receivables	
Other Accounts Receivable	
Subtotal	530.80
Deduct Cash Liabilities Marked with "C" on Trial Balance	66,961.32
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	(66,430.52)
* Other Assets Pledged to Operating Surplus	
Deferred Charges # 274,200.00	
Operating Deficit #	
Total Other Assets	274,200.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY2013 BUDGET.	207,769.48

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

SFY

## SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2011		\$ 104,904.55
Increased by: Sewer Rents Levied		\$1,532,869.35_
Decreased by:		
Collections	\$ 1,536,571.12	
Overpayments applied	\$	
Transfer to Sewer Liens	\$	
Other	\$	\$ 1,536,571.12
Balance June 30, 2012		\$ 101,202.78
SCHEDULE OF	SEWER LIENS	N/A
Balance June 30, 2011		\$
Increased by:		
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
		\$
Decreased by:		
Collections	\$	
Other	\$	_
		\$
Balance June 30, 2012		\$

# DEFERRED CHARGES - MANDATORY CHARGES ONLY SEWER UTILITY FUND

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

<u>Caused By</u>	Amount June 30, 2011 Per Audit <u>Report</u>	Amount in SFY 2012 Budget	Amount Resulting from <u>SFY 2012</u>	Balance as at June 30, 2012
Emergency Authorizati	ion - * \$	\$	_ \$	\$
	\$\$	\$	_\$	\$
-	\$\$	_\$	_\$	\$
-	\$\$	\$	_\$	_\$
	\$\$	\$	\$	\$
•	\$	_\$	\$	\$
	\$	\$	\$	\$
	\$	\$:	\$	\$
	\$	\$	\$	\$
·	¥	_ \$	_ \$	Ψ
	\$ funded or refunded as liste	\$\$	\$\$	\$
* Do not include items  EMERGENCY	\$\$	\$sd below.	\$4-47 WHICH HAV	\$\$ E BEEN -51 N/A Amount
* Do not include items  EMERGENCY FUNDED  Date	\$ funded or refunded as lister AUTHORIZATIONS UN	_ \$ s ed below. DER N.J.S. 40A: R N.J.S. 40A:2-3	\$4-47 WHICH HAV	\$
* Do not include items  EMERGENCY FUNDED  Date	\$ funded or refunded as lister AUTHORIZATIONS UN	\$\$  ed below.  DER N.J.S. 40A:  R N.J.S. 40A:2-3  Purpose	\$\$ 4-47 WHICH HAV 3 OR N.J.S. 40A:2	\$\$ E BEEN -51 N/A Amount \$\$
* Do not include items  EMERGENCY FUNDED  Date	\$ s funded or refunded as lister AUTHORIZATIONS UND OR REFUNDED UNDE	\$sed below. DER N.J.S. 40A: R N.J.S. 40A:2-3	\$ 4-47 WHICH HAV 3 OR N.J.S. 40A:2	\$\$  TE BEEN -51  N/A  Amount  \$\$  \$\$
* Do not include items  * EMERGENCY FUNDED  Date  1. 2.	\$ funded or refunded as lister  AUTHORIZATIONS UND OOR REFUNDED UNDE	\$s  ed below.  DER N.J.S. 40A:  R N.J.S. 40A:2-3  Purpose	\$ 4-47 WHICH HAV 3 OR N.J.S. 40A:2	\$\$ E BEEN -51 N/A Amount \$\$

	<u>In favor of</u>	On Account of	Date Entered	<u>Amount</u>	N/A Appropriated for in Budget of SFY 2013
1			9		
2				\$	
3	Made to the control of the control o			\$	
4		•		\$	<u> </u>

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

SEWER UTILITY ASSESSMENT BONDS

N/A

		Debit	Credit	SFY 2013 Debt Service
Outstanding July 1, 2011		*******************		
Issued		xxxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxxx	
Outstanding June 30, 2012			xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
SFY 2013 Bond Maturities - Asses	sment Bonds			\$
SFY 2013 Interest on Bonds *			\$	
	SEWER UTILI	TY CAPITAL BO	NDS	1
Outstanding July 1, 2011	· · · · · · · · · · · · · · · · · · ·	xxxxxxxxxxxxx		
Issued		xxxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxxxx	
		:		
Outstanding December 31, 2012			***************************************	
SFY 2013 Bond Maturities - Capita	al Bonds		·	\$
SFY 2013 Interest on Bonds *			\$	
				-
INTER	EST ON BONDS	S - SEWER UTIL	ITY BUDGET	
SFY 2013 Interest on Bonds (* Ite		<del></del> <del></del> <del></del>	\$	
Less: Interest Accrued to 06/30/1	2 (Trial Balance)		\$	
Subtotal			\$	
Add: Interest to be Accrued as of	06/30/13	:	\$	
Required Appropriation SFY 2013				\$
LIST OF DO	NDC ICCUED E	LIBINO OF VOO	40	<b>3.17</b> 0
LIST OF BC	ONDS ISSUED D	ORING SET ZU	Date of	N/A Interest
Purpose Purpose	SFY 2013 Maturity	Amount Issued	Issue	Rate
- W.				
Total				

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND TY 2012 DEBT SERVICE FOR LOANS

SEWER WASTEWATER UTILITY USDA LOAN

		Debit	Credit	SFY 2013 Debt Service
Outstanding July 1, 2011		xxxxxxxxxxxx	1,842,533.05	
Issued		xxxxxxxxxxxx		
Paid		26,163.52	xxxxxxxxxxxxxx	
Outstanding June 30, 2012		1,816,369.53	xxxxxxxxxxxxxx	
		1,842,533.05	1,842,533.05	
TY 2012 Loan Maturities				\$ 13,710.58
TY 2012 Interest on Loans			\$ 43,138.78	
SI	EWER UTILITY	LOAN		
Outstanding July 1, 2011		xxxxxxxxxxxx		
Issued		xxxxxxxxxxx		
Paid			xxxxxxxxxxxxxxxxx	
Outstanding June 30, 2012	·		xxxxxxxxxxxxxxxxxx	
	· m <u>.w.</u>		700000000000000000000000000000000000000	
TY 2012 Loan Maturities	l	<u> </u>		\$ 13,710.58
TY 2012 Interest on Loans			\$	43,138.78
		· · · · · · · · · · · · · · · · · · ·		1
INTER	EST ON LOANS	- SEWER UTIL	ITY BUDGET	
TY 2012 Interest on Loans			\$ 43,138.78	
Less: Interest Accrued to 06/30/1	2 (Trial Balance)		\$	
Subtotal			\$ 43,138.78	
Interest to be Accrued as of 12/31	/12		\$	
Required Appropriation TY 2012				\$ 43,138.78
				,
LIST OF LO	DANS ISSUED D	URING SFY 20	12	N/A
Purpose	SFY 2013 Maturity	Amount Issued	Date of Issue	Interest Rate
				The state of the s
			-	
Total				
- Total	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

		رمزين	Original	Amount	Dafe	Rate	SFY 2013 Budg	SFY 2013 Budget Requirement	Interest
		Original Amolint	Date of	Outstanding	of	o			Computed to
	Tist of Division of Issue	pensel	lssue *	June 30, 2012	Maturity	Interest	For Principal	For Interest **	(Insert Date)
	מפסי ומיסיים וווים פווים	100 000 00	6/8/2007	89.400.00	3/8/2013	1.50%	5,300.00	**	3/8/2013
1. Vario	1. Various Capital Improvements	285,000,00	11/3/2012	285.000.00	7/6/2012	1.65%		3,135.00	7/9/2012
2. Vario	2. Various Capital Improvements	200,000,00	1,04001						
<u></u>									
رن ا									
7									
F									
'n									
5									
9						4			
<u>'</u>									
<u> </u>					:				
<u>.</u>	AND THE RESERVE OF THE PERSON								
9	Total	385 000 00		374,400.00			5,300.00	3,135.00	
	וסומ	000,000							

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

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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 SFY 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in SFY 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

 TY 2012 Interest on Notes
 \$ 3,135.00

 Less: Interest Accrued to 06/30/12 (Trial Balance)
 \$ 500.00

 Subtotal
 \$ 2,635.00

 Interest to be Accrued as of 12/31/12
 \$ 500.00

 Required Appropriation - SFY 2013
 \$ 3,135.00

(Do not crowd - add additional sheets)

N/A		Computed to (Insert Date)											
	SFY 2013 Budget Requirement	For Interest **											
	SFY 2013 Bud	For Principal											
	Rate	of Interest						-					
IT NOTES	Date	of Maturity											
DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES	Amount of Note	Outstanding June 30, 2012						-					
E FOR UTILI	Original	Date of Issue *						:					
VICE SCHEDUL	Original	Amount Issued											
DEBT SER		Title or Purpose of Issue		1 6	i u	7 0.	- α	0,7	77	2 4	74	15.	Total

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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 SFY 2008 or prior must be appropriated in full in the SFY 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

		Amount of Lease Obligation	TY 2012 Budge	TY 2012 Budget Requirement
	Burpose	Outstanding June 30, 2012	For Principal	For Interest/Fees
2.				
4				
5				
8				
		4: *		
5				
6				
14.				
	Total			

5

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S

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IIMPROVEMENTS	Balance - July 1, 2011	uly 1, 2011				Balance - June 30, 2012	ne 30, 2012
Specify each authorization by purpose.  Do not merely designate by a code number.	Funded	Unfunded	SFY 2012 Authorizations	Expended	Authorizations Canceled	Funded	Unfunded
Improvements to the Sewer System			300,000.00			15,000.00	285,000.00
	-						
						I	
Totals 70000-			300,000.00			15,000.00	285,000.00

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

## **SEWER UTILITY CAPITAL FUND**

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2011	xxxxxxxxxxxx	20,000.00
Received from SFY 2012 Budget Appropriation *	xxxxxxxxxxxx	
	xxxxxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	*************	
Reimbursement of Improvement Authorization financed by CIF		
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxx
		xxxxxxxxxxxxxx
	,	<u>xxxxxxxxxxxxxxxx</u>
		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
		<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
		<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
		××××××××××××××××××××××××××××××××××××××
Appropriated to Finance Improvement Authorizations	15,000.00	××××××××××××××××××××××××××××××××××××××
		***************************************
Balance June 30, 2012	5,000.00	***************************************
	20,000.00	20,000.00

## SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMP	PROVEMENTS	N/A
	Debit	Credit
Balance July 1, 2012	xxxxxxxxxxxxx	
Received from SFY 2012 Budget Appropriation *	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Received from SFY 2012 Emergency Appropriation *	xxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		<u>xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx</u>
Balance June 30, 2012		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

<sup>\*</sup> The full amount of the SFY 2012 budget appropriation should be transferred to this account unless the balthe appropriation is permitted to lapse.

## SEWER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN SFY 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 SFY 2012 or PriorYears
Improvements to Sewer System	300,000.00	285,000.00	15,000.00	15,000.00
Total	300,000.00	285,000.00	15,000.00	15,000.00

## SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

## SFY 2012

		N/A
	Debit	Credit
Balance July 1, 2011	***************************************	
Premium on Sale of Bonds	*******************************	
Funded Improvement Authorizations Canceled	******************	
Appropriated to Finance Improvement Authorizations		******************
Appropriated to SFY 2012 Budget Revenue		xxxxxxxxxxxx
Balance June 30, 2012		xxxxxxxxxxxxx