

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

POPULATION LAST CENSUS	13,098
NET VALUATION TAXABLE 2012	<u>\$975,467,950</u>
MUNICODE	<u>1210</u>

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

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

Borough _____ of Metuchen _____, County of Middlesex _____

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

Date	Examined By:
1	Preliminary Check
2	Examined

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

Signature 
Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Rebecca A. Cuthbert, am the Chief Financial Officer, License# N0429, of the Borough of Metuchen, County of Middlesex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature _____
Title Chief Financial Officer
Address 500 Main Street, Metuchen, NJ 08840
Phone Number 732-632-8512
Fax Number 732-632-8148
Email cuthbert@metuchen.com

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.

NOT APPLICABLE

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(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 2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: **NONE**

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day of _____, 2013

NOT APPLICABLE

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

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

Printed Name:

John A. Saltesz

Signature:

John A. Saltesz

Certificate #:

5721

Date:

4/21/13

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Borough of Metuchen
Chief Financial Officer: Rebecca A. Cuthbert
Signature: 
Certificate #: N0429
Date: 4-18-13

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Borough of Metuchen
Chief Financial Officer: Rebecca A. Cuthbert
Signature: _____
Certificate #: N0429
Date: _____

226002075
Federal ID #

Borough of Metuchen
Municipality

Middlesex
County

**Report of Federal and State Financial Assistance
Expenditure of Awards**

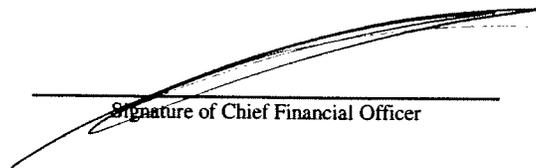
	Fiscal Year Ending: <u>December 31, 2012</u>		
	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	-	\$ 336,988.44	\$ -

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

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

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



Signature of Chief Financial Officer

4-18-13
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____
Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$ 969,674,199.00 .


SIGNATURE OF TAX ASSESSOR

Borough of Metuchen
MUNICIPALITY

Middlesex
COUNTY

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

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Animal Control Fund		
Cash	2,816.41	
Due State of New Jersey		19.20
Reserve for Animal Control Expenditures		2,797.21
Assessment Trust Fund		
Cash	949.60	
Fund Balance		949.60
Other Trust Funds		
Cash	2,031,725.96	
Due from County-CDBG	51,999.26	
Reserve for:		
Recreation		81,912.86
Law Enforcement		1,764.53
Forfeiture		52,868.50
COAH		90,399.83
Unemployment		7,383.81
Developers Escrow		1,010,349.39
Fire Inspections		18,393.52
Fire Inspection Penalties		0.00
Insurance Reserve		144,825.92
Outside Liens		31,143.95
Senior Citizens		8,744.47
Public Defender		16,631.08
Tax Sale Premiums		373,700.00
POAA		8,123.26
Recycling Tonnage		0.00
Donations		65,404.78
Police Outside Overtime		35,002.96
Replacement Shade Tree Planting		13,800.00
CDBG		6,418.76
Other/Copier Lease		818.69
Payroll Agency		103,943.41
Elections		1,541.28
Encumbrances Payable		10,554.22
Grand Total Debits / Credits	2,087,491.23	2,087,491.23

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011.....(1)	\$	<u>7,799.96</u>
	x	<u>25%</u>
(2)	\$	<u>1,949.99</u>
Municipal Public Defender Trust Cash Balance December 31, 2012	(3)	\$ <u>16,631.08</u>

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

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 6,881.13

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

Chief Financial Officer: Rebecca A. Cuthbert

Signature: 

Certificate #: N0429

Date: 4-18-13

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2011 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2012</u>
1. <u>Animal Control</u>	4,470.40	4,471.60	6,144.79	2,797.21
2. <u>Assessment Trust Fund</u>	949.60			949.60
3. <u>Law Enforcement</u>	1,762.49	2.04		1,764.53
4. <u>Forfeiture</u>	12,529.00	47,108.42	6,768.92	52,868.50
5. <u>COAH</u>	172,823.05	23,421.74	105,844.96	90,399.83
6. <u>Unemployment</u>	10,801.44	25,885.61	29,303.24	7,383.81
7. <u>Developers Escrow</u>	1,166,050.66	177,692.37	333,393.64	1,010,349.39
8. <u>Fire Inspections</u>	1,619.27	44,526.28	27,752.03	18,393.52
9. <u>Inaurance Reserve</u>	359,637.49	542,541.90	757,353.47	144,825.92
10. <u>Outside Liens</u>	27,517.81	43,682.23	40,056.09	31,143.95
11. <u>Senior Citizens</u>	7,725.47	9,889.00	8,870.00	8,744.47
12. <u>Public Defender</u>	10,893.54	14,396.10	8,658.56	16,631.08
13. <u>Tax Sale Premiums</u>	335,100.00	158,900.00	120,300.00	373,700.00
14. <u>POAA</u>	8,812.26	746.00	1,435.00	8,123.26
15. <u>Recycling Tonnage</u>	810.06		810.06	0.00
16. <u>Donations</u>	17,430.78	58,450.00	10,476.00	65,404.78
17. <u>Police Outside Overtime</u>	38,752.79	221,685.20	225,435.03	35,002.96
18. <u>Payroll Deductions</u>	66,301.54	2,358,420.78	2,320,778.91	103,943.41
19. <u>CDBG</u>	13,464.26	24,202.00	31,247.50	6,418.76
20. <u>Recreation</u>	65,223.68	137,422.93	120,733.75	81,912.86
21. <u>Other</u>	8,568.69	40,216.26	32,624.98	16,159.97
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. _____				-
33. _____				-
34. _____				-
35. _____				-
Totals:	<u>2,331,244.28</u>	<u>3,933,660.46</u>	<u>4,187,986.93</u>	<u>2,076,917.81</u>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS			Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget			
Assessment Special Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Other Liabilities						...
Trust Surplus	949.60					949.60
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Totals	949.60	0.00	0.00	0.00	0.00	949.60

CASH RECONCILIATION DECEMBER 31, 2012 (Cont'd.)**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

CURRENT FUND	
TD Bank 7858622900	5,970,675.14
TD Bank 7858622884	78,881.20
Wachovia Bank 2020900926107	29,080.78
NJ Cash Management 171000077011	0.86
GENERAL CAPITAL	
TD Bank 7858022926	600,532.16
NJ Cash Management 11777003171	35.02
POOL	
Operating - TD Bank 7858045540	138,381.40
Capital - TD Bank 7858623338	48,138.15
ANIMAL CONTROL	
TD Bank 7858623346	2,741.21
PUBLIC ASSISTANCE TRUST FUND #2	
TD Bank 7858045532	562.79
TRUST ASSESSMENT	
TD Bank 7858622918	949.39
TRUST	
Elections - TD 7859334117	4,791.28
Other - TD Bank 7858622934	667,193.26
Recreation - TD Bank 7858622942	101,614.06
Unemployment - TD Bank 7858622876	7,383.81
Law Enforcement - TD Bank 7858045383	1,884.53
Forfeiture - TD Bank 7858045391	52,868.50
COAH - Metuchen Savings 140000431	90,399.83
Police Outside Overtime - TD Bank 7858622959	38,113.96
Escrow - TD Bank 11190	1,015,822.64
Escrow - Metuchen Savings 110126616	4,378.10
Sales & Use Tax 7864894915	15.42
Payroll Agency-TD Bank 7858622868	26,817.83
Payroll Agency II-TD Bank 4266384729	95,170.04
Grand Total - details of "Cash on Deposit"	8,976,431.36

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

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

Grant	Balance January 1, 2012	2012 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2012
2004 Statewide Livable Communities	4,793.21				4,793.21
2006 Child Passenger Safety	95.15			95.15	-
2007 DCA Smart Future	22,500.00		21,787.55	712.45	0.00
2007 Federal Bullet Proof Vests	4,494.12			4,494.12	-
2007 Homeland Security-Fire Match	8,788.00			8,788.00	-
2008 ABC Grant	100.00			100.00	-
2008 DCA Smart Future	60,000.00		60,000.00		-
2009 You Drink, You Drive, You Lose	600.00			600.00	-
2009 Click It or Ticket	400.00			400.00	-
2010 Over the Limit, Under Arrest Ch 159	400.00			400.00	-
2010 Body Armor Budget & Ch 159	3,002.56			3,002.56	-
2011 Municipal Alliance	6,386.80		6,386.80		(0.00)
2011 Middlesex County Cultural Arts	1,100.00				1,100.00
2011 Cops in Shops	200.00				200.00
2011 Middlesex County Pedestrian Safety	5,000.00		5,000.00		-
2012 Municipal Alliance		13,257.00	9,074.38		4,182.62
2012 Municipal Alliance SAMSHA		500.00	500.00		-
2012 Municipal Alliance Match		3,315.00	3,314.25	0.75	-
2012 County DWI		1,650.00	1,650.00		-
2012 Dept Law/Public Safety-Drive Sober		8,800.00	3,200.00		5,600.00
2012 Dept Law/Public Safety-Cell Phone		4,000.00	4,000.00		-
Subtotals this Sheet ONLY	117,859.84	31,522.00	114,912.98	18,593.03	15,875.83
				0.00	

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

Grant	Balance January 1, 2012	Transferred from 2012		Expended	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87			
Federal Bullet Proof Vest Program	1,984.50				1,984.50	-
State Grants						
Seat Belt 2004	3,000.00					-
Statewide Liveable Communities-Library 2004	2,805.00				3,000.00	-
Pedestrian Safety Enhancement 2008	600.00					-
County Downtown Improvements	500.00				600.00	2,805.00
County Pedestrian Bicycle Safety 2008	0.44				500.00	-
County Myrtle/Charles Park 2008	133,679.75			133,679.75	0.44	-
Municipal Alliance 2008	605.14					-
2009 Grants					605.14	-
Cultural Arts						-
Recycling Enhancement	105.00					-
You Drink, You Drive, You Lose	6,244.00				105.00	-
ABC Grant	600.00					6,244.00
Click It or Ticket	60.00				600.00	-
Recycling Tonnage	400.00				60.00	-
2010 Grants	18,698.94				400.00	-
Municipal Alliance						18,698.94
NJ Dept Law Over Limit, Under Arrest	11,334.40					-
Body Armor	400.00					11,334.40
County Cultural Arts	211.82				400.00	-
	30.00				30.00	211.82
Subtotals this Sheet ONLY	181,258.99	0.00	0.00	133,679.75	8,285.08	39,294.16

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

Grant	Balance January 1, 2012	Transferred from 2012		Expended	Canceled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87			
County Mug Shot Camera	3,640.00					3,640.00
County Open Space Myrtle/Charles	500,000.00			448,861.43		51,138.57
2011 Clean Communities	20,508.84			20,508.84		-
2011 Municipal Alliance Youth Services	9,988.27			8,089.21		1,899.06
2011 Middlesex County Cultural Arts	362.45			362.45		-
2011 Drunk Driving Enforcement Fund	6,984.08			2,102.75		4,881.33
2011 Recycling Enhancement	14,569.00			14,569.00		-
2011 Recycling Tonnage	19,271.00			8,845.41		10,425.59
2011 Middlesex County Cultural History	646.70					646.70
2011 Body Armor	2,800.60			1,100.00		1,700.60
2011 Middlesex County Pedestrian Safety	200.00			200.00		-
2012 Municipal Alliance		13,257.00		13,257.00		-
2012 Municipal Alliance SAMSHA			500.00	500.00		-
2012 Municipal Alliance Match		3,315.00		3,315.00		-
2012 County DWI		1,650.00		1,650.00		-
2012 Dept Law/Public Safety-Drive Sober			8,800.00	6,000.00		2,800.00
2012 Dept Law/Public Safety-Cell Phone			4,000.00	4,000.00		-
2012 Dept Law Public Safety-Traffic/Bike Safety			4,000.00	4,000.00		-
2012 Dept Law Public Safety-Aggressive Driver			4,000.00	2,450.00		1,550.00
2012 Body Armor			2,864.27			2,864.27
2012 Alcohol Ed			593.59			593.59
Subtotals this Sheet ONLY	578,970.94	18,222.00	24,757.86	539,811.09	0.00	82,139.71

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2012		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013		XXXXXXXXXX	32,547,895.00
Levy Calendar Year 2012		XXXXXXXXXX	-
Paid		32,547,895.00	XXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 -2013)	85004-00	-	XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools		32,547,895.00	32,547,895.00
#Must include unpaid requisitions.			

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2012	85045-00	XXXXXXXXXX	
2012 Levy	81105-00	XXXXXXXXXX	-
Interest Earned		XXXXXXXXXX	-
Expended		-	XXXXXXXXXX
Balance December 31, 2012	85046-00	-	XXXXXXXXXX
		0.00	0.00

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	-
Levy Calendar Year 2012	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85034-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	-
Levy Calendar Year 2012	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2012		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	25,320.57
			-
2012 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	7,225,694.48
County Library	80003-04	XXXXXXXXXX	-
County Health		XXXXXXXXXX	-
County Open Space Preservation		XXXXXXXXXX	663,337.13
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	19,729.77
			-
Paid		7,914,352.18	XXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added & Omitted Taxes		19,729.77	XXXXXXXXXX
		7,934,081.95	7,934,081.95

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2012	80003-06	XXXXXXXXXX	
2012 Levy (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00	-	XXXXXXXXXX
Sewer -	81111-00	-	XXXXXXXXXX
Water -	81112-00	-	XXXXXXXXXX
Garbage -	81109-00	-	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX
		-	XXXXXXXXXX
		-	XXXXXXXXXX
Total 2012 Levy	80003-07	XXXXXXXXXX	-
Paid	80003-08	-	XXXXXXXXXX
Balance December 31, 2012	80003-09	-	XXXXXXXXXX
		0.00	0.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2012	80004-01	XXXXXXXXXX	
State Library Aid Received in 2012	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2012	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2012	80004-03	XXXXXXXXXX	
State Library Aid Received in 2012	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2012	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2012	80004-05	XXXXXXXXXX	
State Library Aid Received in 2012	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2012	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2012	80004-07	XXXXXXXXXX	
State Library Aid Received in 2012	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2012	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	650,000.00	650,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	3,358,609.74	3,441,023.89	82,414.15
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals from Sheet 17a	47,488.05	47,488.05	-
			-
Total Miscellaneous Revenue Anticipated 80103-	3,406,097.79	3,488,511.94	82,414.15
Receipts from Delinquent Taxes 80104-	625,000.00	789,678.90	164,678.90
			-
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	10,716,920.51	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	10,716,920.51	10,881,248.73	164,328.22
	15,398,018.30	15,809,439.57	411,421.27

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	50,417,352.13
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	32,547,895.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxx
County Taxes 80111-00	7,889,031.61	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	19,729.77	xxxxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxxxx
Municipal Open Space Tax 80120-00	-	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	927,304.51
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	-	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00	10,888,000.26	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	-
	51,344,656.64	51,344,656.64

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	15,350,530.25
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	47,488.05
Appropriated for 2012 (Budget Statement Item 9)	80012-03	15,398,018.30
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	15,398,018.30
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	15,398,018.30
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	13,817,401.62
Paid or Charged - Reserve for Uncollected Taxes	80012-09	927,304.51
Reserved	80012-10	652,985.60
Total Expenditures	80012-11	15,397,691.73
Unexpended Balances Canceled (see footnote)	80012-12	326.57

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

**SURPLUS - CURRENT FUND
YEAR 2012**

		Debit	Credit
1. Balance January 1, 2012	80014-01	xxxxxxxxxx	1,310,366.43
2.		xxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxxx	794,121.24
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	650,000.00	xxxxxxxxxx
5. Amount Appropriated in the 2012 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2012	80014-05	1,454,487.67	xxxxxxxxxx
		2,104,487.67	2,104,487.67

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

Cash	80014-06	3,014,763.50
Investments	80014-07	
Sub Total		3,014,763.50
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,640,046.09
Cash Surplus	80014-09	1,374,717.41
Deficit in Cash Surplus	80014-10	-
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	38,260.82
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
State & Federal Grants Receivable		41,509.44
Total Other Assets	80014-14	79,770.26
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	1,454,487.67

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.

This Sheet is NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2012

Utilized 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

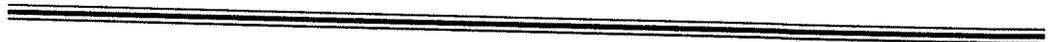
Total of Line 10 Collected in Cash (Sheet 22) \$ N/A

LESS: Proceeds from Accelerated Tax Sale -

NET Cash Collected \$ N/A

Line 5c (Sheet 22) Total 2012 Tax Levy..... \$ N/A

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



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22) \$ N/A

LESS: Proceeds from Tax Levy Sale (excluding premium) -

NET Cash Collected \$ N/A

Line 5c (Sheet 22) Total 2012 Tax Levy \$ N/A

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is N/A %

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

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	38,010.82	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	19,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	107,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	250.00	
6.		
6a.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	7,157.53
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	104,692.47
10. Veterans Deductions Disallowed By Tax Collector		
11. Fund balance to offset taxation audit adjustment		15,900.00
11a.		
12. Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	38,260.82
Due To State of New Jersey	-	XXXXXXXXXX
	166,010.82	166,010.82

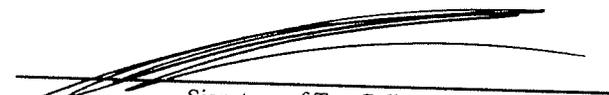
Calculation of Amount to be included on Sheet 22, Item 10-
2012 Senior Citizens and Veterans Deductions Allowed

Line 2	19,750.00
Line 3	107,500.00
Line 4	500.00
Sub-Total	127,750.00
Less: Line 7	7,157.53
To Item 10, Sheet 22	120,592.47

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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	-
Taxes Pending Appeal	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	-
Cash Paid to Appelants (Including 5% Interest from Date of Payment)	-	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXX
Balance December 31, 2012	-	XXXXXXXXXX
Taxes Pending Appeal *	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
	0.00	0.00

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



 Signature of Tax Collector

 T-8031
 License #

 4-18-13
 Date

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

		YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget State- ment Item 8(L)(Exclusive of Reserve for Uncollected Taxes)	80015-	14,748,432.00	XXXXXXXXXX
2. Local District School Tax -	Actual 80016-	32,980,000.00	32,547,895.00
	Estimate ** 80017-		XXXXXXXXXX
3. Regional School District Tax -	Actual 80025-		
	Estimate * 80026-		XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		
	Estimate * 80019-		XXXXXXXXXX
5. County Tax	Actual 80020-	8,125,000.00	7,889,032.61
	Estimate * 80021-		XXXXXXXXXX
6. Special District Tax	Actual 80022-		
	Estimate * 80023-		XXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		
	Estimate * 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	55,853,432.00	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-02	4,753,539.00	
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	51,099,893.00	
11. Amount of Item 10 Divided by 98.20% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	52,036,550.92	
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)	32,980,000.00		* Must not be stated in an amount less than "actual" Tax of year 2012
Regional School District Tax (Amount Shown on Line 3 Above)	0.00		** May not be stated in an amount less than proposed budget submitted by the Local E of Education to the Commissioner of Edu on January 15, 2013 (Chap. 136, P.L. 197 Consideration must be given to calendar y calculation
Regional High School Tax (Amount Shown on Line 4 Above)	0.00		
County Tax (Amount Shown on Line 5 Above)	8,125,000.00		
Special District Tax (Amount Shown on Line 6 Above)	0.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	0.00		
Tax in Local Municipal Budget	10,931,550.92		
Total Amount (see Line 11)	52,036,550.92		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	936,657.92	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
<u>Computation of "Tax in Local Municipal Budget"</u>			
Item 1 - Total General Appropriations		14,748,432.00	
Item 12 - Appropriation: Reserve for Uncollected Taxes		936,657.92	
Sub-Total		15,685,089.92	
Less: Item 9 - Total Anticipated Revenues		4,753,539.00	
Amount to be Raised by Taxation in Municipal Budget	80024-07	10,931,550.92	

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12)		\$ <u>936,657.92</u>
B. Reserve for Uncollected Taxes Exclusion:		
Outstanding Balance of Delinquent Taxes (sheet 26 , Item 14A) x % of collection (Item 16)	\$ <u>717,008.68</u>	
C. TIMES: % of increase of Amount to be Raised by Taxes over Prior Year	<u>(100.00%)</u> %	
[(2013 Estimated Total Levy - 2012 Total Levy) / 2012 Total Levy]		
D. Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]		\$ <u>0.00</u>
E. Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)		\$ <u>936,657.92</u>

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29)		\$ <u>-</u>
2. Taxes not included in the Budget (AFS 25, items 2 thru 7)		\$ <u>41,105,000.00</u>
Total		\$ <u>41,105,000.00</u>
3. Less: Anticipated Revenues (item 5, budget sheet 11)		\$ <u>-</u>
4. Cash Required		\$ <u>41,105,000.00</u>
5. Total Required at <u>0.00%</u> (items 4 + 6)		\$ <u>42,041,657.92</u>
6. Reserve for Uncollected Taxes (item E above)		\$ <u>936,657.92</u>

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2012			886,996.50	XXXXXXXXXX
A. Taxes	83102-00	794,392.45	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	92,604.05	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	4,713.55
B. Tax Title Liens		83106-00	XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	-
B. Tax Title Liens		83109-00	XXXXXXXXXX	-
4. Added Taxes			83110-00	XXXXXXXXXX
5. Added Tax Title Liens			83111-00	XXXXXXXXXX
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfer from Taxes		83107-00	(1)	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	882,282.95
8. Totals			886,996.50	886,996.50
9. Balance Brought Down			882,282.95	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	796,265.27
A. Taxes	83116-00	789,678.90	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	6,586.37	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2012 Tax Sale			83118-00	XXXXXXXXXX
12. 2012 Taxes Transferred to Liens			83119-00	10,439.91
13. 2012 Taxes			83123-00	794,464.55
14. Balance December 31, 2012			XXXXXXXXXX	890,922.14
A. Taxes	83121-00	794,464.55	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	96,457.59	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,687,187.41	1,687,187.41

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 90.25%

17. Item No. 14 multiplied by percentage shown above is \$ 804,062.19 and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)
 (1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2012	84101-00	350,300.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXXXX	350,300.00
		350,300.00	350,300.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2012	84115-00		XXXXXXXXXX
16. 2012 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	-
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2012	84119-00	XXXXXXXXXX	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2012	84120-00		XXXXXXXXXX
21. 2012 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2012	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2012

-
 (84125-00)

Realized in 2012 Budget

-

To Results of Operations (Sheet 19)

-

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

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

<u>Caused By</u>	Amount		Amount Resulting from 2012	Balance as at Dec. 31, 2012
	Dec. 31, 2011 per Audit Report	Amount in 2012 Budget		
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____
11. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51
NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED
NONE

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

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

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxxxxx	13,725,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	495,000.00	xxxxxxxxxx	
Outstanding, December 31, 2012	80033-04	13,230,000.00	xxxxxxxxxx	
		13,725,000.00	13,725,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 480,000.00
2013 Interest on Bonds *		80033-06	544,287.50	
ASSESSMENT SERIAL BONDS NOT APPLICABLE				
Outstanding January 1, 2012	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2012	80033-10	-	xxxxxxxxxx	
		-	-	
2013 Bond Maturities - Assessment Bonds			80033-11	\$ -
2013 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 544,287.50

LIST OF BONDS ISSUED DURING 2012 NOT APPLICABLE				
Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

(COUNTY)(MUNICIPAL)

LOAN

NOT APPLICABLE		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2012	80033-04	-	XXXXXXXXXX	
		-	-	
2013 Loan Maturities			80033-05	\$ -
2013 Interest on Loans			80033-06	\$ -
Total 2013 Debt Service for	Loan		80033-13	\$ -

LOAN		NOT APPLICABLE		2013 Debt Service
Outstanding January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2012	80033-10	-	XXXXXXXXXX	
		-	-	
2013 Loan Maturities			80033-11	\$ -
2013 Interest on Loans			80033-12	\$ -
Total 2013 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2012

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

80033-14 80033-15

NOT APPLICABLE

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

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2012	80034-03	-	XXXXXXXXXX	
		-	-	
2013 Bond Maturities - Term Bonds	80034-04	\$	-	
2013 Interest on Bonds *	80034-05	\$	-	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2012	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2012	80034-09	-	XXXXXXXXXX	
		-	-	
2013 Interest on Bonds *	80034-10	\$	-	
2013 Bond Maturities - Serial Bonds			80034-11	\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		-

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 2012-1 Bond Anticipation Notes	6,649,625.00	05/23/12	5,705,725.00	05/22/13	1.500%	289,600.00	85,741.33	05/22/13
2. 2012-2 Bond Anticipation Notes	1,714,830.00	06/27/12	1,714,830.00	06/26/13	1.250%		21,435.38	06/26/13
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	8,364,455.00	XXXXXXXXXX	7,420,555.00	XXXXXXXXXX	XXXXXXXXXX	289,600.00	107,176.71	XXXXXXXXXX

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

Memo: Type 1 School Notes should be separately listed and totaled.
 * "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
NOT APPLICABLE			
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Totals			

80051-01 80051-02

(Do not crowd - add additional sheets)
Borough Of Metuchen [Code 1210], Middlesex County - AFS CY 2012

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Code No	Purpose	Balance January 1, 2012		2012 Authorizations	Old A/P Canceled	New A/P	New Disbursed	Balance - December 31, 2012	
		Funded	Unfunded					Funded	Unfunded
IMPROVEMENTS									
Specify each authorization by purpose. Do not merely designate by a code number.									
92-26	Senior Center	16,983.00						16,983.00	
92-34	Underground Tanks	196.00						196.00	
96-03	Various Improvements	81.00						81.00	
96-09	Various Improvements	209.00						209.00	
97-9	Various Improvements	78.61						78.61	
98-01	Various Improvements	1,846.33						1,846.33	
00-7	Various Improvements		9,565.00						9,565.00
02-1/04-11	Construct New Boro Hall		108,034.77		9,454.76				117,489.53
02-5	Various Improvements		22,664.98						22,664.98
03-5	Various Improvements		15,473.43		3,942.45				19,415.88
	Refunding Bonds	71.46						71.46	
03-6	Tea-21	17,660.00						17,660.00	
04-5	Various Improvements	6,677.82			12,112.21				
05-4	Various Improvements		129,559.51		3,859.92			18,790.03	
06-05	Various Improvements		54,775.18		8,670.81				133,419.43
07-3	Various Improvements		129,134.34		27,650.06				63,445.99
08-7	Various Improvements		182,245.92		3,421.48				156,784.40
09-5	Various Improvements		11,509.77		3,319.44	3,291.30			182,376.10
10-3	Various Improvements		133,480.81		7,121.25	5,091.00	6,881.80		14,829.21
11-7	Various Improvements		819,849.14	1,088,700.00	71,482.71	28,546.50	4,275.36		128,629.26
12-4	Various Improvements					476,789.30	492,855.59		858,509.99
Totals		43,803.22	1,616,292.85	1,088,700.00	151,035.09	513,718.10	504,012.75	55,915.43	1,826,184.88

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

**GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Ordinance 2012-4	1,088,700.00	770,070.00	40,530.00	40,530.00
Total 80032-00	1,088,700.00	770,070.00	40,530.00	40,530.00

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

		Debit	Credit
Balance January 1, 2012	80029-01	xxxxxxxxxx	97,580.86
Premium on Sale of Bonds		xxxxxxxxxx	44,507.00
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2012	80029-04	142,087.86	xxxxxxxxxx
		142,087.86	142,087.86

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

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

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

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

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

MUNICIPALITIES ONLY IMPORTANT !

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete
(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2012 was	\$ <u>51,281,631.31</u>
2. Amount of Item 1 Collectetd in 2011 (*)	\$ <u>50,417,352.13</u>
3. Seventy (70) percent of Item 1	\$ <u>35,897,141.91</u>

(*) Including prepayments and overpayment applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2012 ?
Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2012 ?

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

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

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

D.

1. Cash Deficit 2011	\$ <u> -</u>
2. 4% of 2011 Tax Levy for all puposes: Levy -- \$ <u> -</u> = \$ <u> -</u>	
3. Cash Deficit 2012	\$ <u> -</u>
4. 4% of 2012 Tax Levy for all puposes: Levy -- \$ <u>51,281,631.31</u> = \$ <u>2,051,265.25</u>	

E.

<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
2. County Taxes	\$ <u> -</u>	\$ <u>19,729.77</u>	\$ <u>19,729.77</u>
3. Amounts due Special Districts	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
4. Amounts due School Districts for Local School Tax	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>	
41 - 54	Pool Utility		
55 - 68	Second Utility	NOT APPLICABLE	INTENTIONALLY LEFT OUT

= Dec. 31, 2012 ending balance (migrated from PY file)

Note:

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

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

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

NOT APPLICABLE

SCHEDULE OF POOL UTILITY 2012 BUDGET BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	08-501	72,619.00	72,619.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	08-502			-
Membership and Guest Fees	08-504	299,000.00	316,208.00	17,208.00
Interest on Investments	08-505	300.00	272.64	(27.36)
				-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
				-
				-
				-
				-
Subtotal		371,919.00	389,099.64	17,180.64
Deficit (General Budget) **	91306-		-	-
	91307-	371,919.00	389,099.64	17,180.64

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		
Adopted Budget		xxxxxxxx
Added by N.J.S. 40A:4-87		371,919.00
Emergency		
Total Appropriations		371,919.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		371,919.00
Deduct Expenditures:		
Paid or Charged	334,477.39	
Reserved	37,279.64	
Surplus (General Budget)**		-
Total Expenditures		371,757.03
Unexpended Balance Canceled (See Footnote)		161.97

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2012 OPERATION POOL UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	389,099.64	
Miscellaneous Revenue Not Anticipated	24,244.65	
2011 Appropriation Reserves Canceled *	39,484.51	
Total Revenue Realized		452,828.80
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	334,477.39	
Reserved	37,279.64	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	1,647.97	
Overexpenditure of Appropriation Reserves		
Total Expenditures	373,405.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		373,405.00
Excess		79,423.80
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2012 Operations" ("Excess in Operations" - Sheet 46)	79,423.80	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2012 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

SECTION 2 NOT APPLICABLE

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

2011 Appropriation Reserves Canceled in 2012	39,484.51	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		39,484.51

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

RESULTS OF 2012 OPERATIONS

POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	17,180.64
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	24,244.65
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXXXX	39,484.51
2011 Appropriations Cancelled		161.97
Deficit in Anticipated Revenue		XXXXXXXXXX
Refund Memberships/Prior Year	1,647.97	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	79,423.80	XXXXXXXXXX
* See restrictions in amount on Sheet 45, SECTION 2	81,071.77	81,071.77

OPERATING SURPLUS - POOL UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	76,112.68
Excess in Results of 2012 Operations	XXXXXXXXXX	79,423.80
Amount Appropriated in 2012 Budget-Cash	72,619.00	XXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2012	82,917.48	XXXXXXXXXX
	155,536.48	155,536.48

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

Cash		137,270.64
Investments		
Interfund Accounts Receivable		
Subtotal		137,270.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		54,353.16
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		82,917.48
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		82,917.48

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

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

**SCHEDULE OF POOL UTILITY
ACCOUNTS RECEIVABLE**

THIS SECTION NOT APPLICABLE

Balance December 31, 2011		\$ _____
Increased by:		
Pool Rents Levied		\$ _____ -
Decreased by:		
Collections	\$ _____ -	
Overpayments applied	\$ _____ -	
Transfer to Pool Liens	\$ _____ -	
Other	\$ _____ -	
		\$ _____ -
Balance December 31, 2012		\$ _____ -

SCHEDULE OF POOL UTILITY LIENS

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

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at Dec. 31, 2012</u>
	NONE			
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2012	-	XXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			\$ -
2013 Interest on Bonds *		\$	
POOL UTILITY CAPITAL BONDS			
Outstanding January 1, 2012	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2012	-	XXXXXXXXXX	
2013 Bond Maturities - Capital Bonds			\$ -
2013 Interest on Bonds *		\$	

INTEREST ON BONDS - POOL UTILITY BUDGET			
2013 Interest on Bonds (* Items)	\$	-	NOT APPLICABLE
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2013	\$		
Required Appropriation 2013	\$		-

LIST OF BONDS ISSUED DURING 2012				
NOT APPLICABLE				
Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

POOL UTILITY _____ **LOAN**

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

POOL UTILITY		LOAN		NOT APPLICABLE
Outstanding January 1, 2012	XXXXXXXXXX			
Issued	XXXXXXXXXX			
Paid		XXXXXXXXXX		
Outstanding December 31, 2012	-	XXXXXXXXXX		
	-	-		
2013 Loan Maturities			\$ -	
2013 Interest on Loans *			\$ -	

INTEREST ON LOANS - POOL UTILITY BUDGET		
2013 Interest on Loans (* Items)	\$ -	NOT APPLICABLE
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ -	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2013	\$ -	
Required Appropriation 2013	\$ -	

LIST OF LOANS ISSUED DURING 2012				
NOT APPLICABLE				
Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement	
							For Principal	For Interest **
2.	08-8 Improvements to Pool	300,000.00	05/30/08	279,200.00	05/22/2013	1.500%	10,400.00	4,032.55
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals		300,000.00	xxxxxxx	279,200.00	xxxxxxx	xxxxxxx	10,400.00	4,032.55

INTEREST ON NOTES - POOL UTILITY BUDGET	
2013 Interest on Notes	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 4,032.55
Subtotal	\$ 3,696.46
Add: Interest to be Accrued as of 12/31/2013	\$ 336.09
Required Appropriations - 2013	\$ 904.95
	\$ 1,241.04

Important: If there is more than one utility in the municipality, identify each note.
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 * See Sheet 33 for clarification of "Original Date of Issue".
 All notes with an original date of issue of 2010 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted.
 *** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

SCHEDULE OF POOL UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
Totals				

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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	8,338.46
Received from 2012 Budget Appropriations *	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2012	8,338.46	XXXXXXXXXX
	8,338.46	8,338.46

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

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	
Received from 2012 Budget Appropriations *	XXXXXXXXXX	
Received from 2012 Emergency Appropriations *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2012	-	XXXXXXXXXX
	-	-

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2012

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

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

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

INDEX

1, 1a., & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certificate
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance-Current Fund
4.	Trial Balance-Public Assistance Fund
5.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance -Trust Funds / Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance-Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax- Regional High School Tax
15.	County Taxes Payable-Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2012 Operation-Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2012.
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriations
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments-Current
29.	Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements-Municipal
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2012
38.	General Capital Surplus, Bond Conventions
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
UTILITIES ONLY	
41 & 55.	Trial Balance-Utility Fund
42 & 56.	Trial Balance-Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2011 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments-Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2012; Utility Capital Surplus