

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012  
(UNAUDITED)

POPULATION LAST CENSUS 20,065  
NET VALUATION TAXABLE 2012 \$2,914,852,816  
MUNICIPAL CODE 1516

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

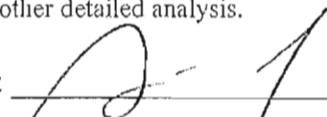
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

TOWNSHIP OF LITTLE EGG HARBOR, COUNTY OF OCEAN

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

Further, I do hereby certify that I Garrett Loesch, am the Acting Chief Financial Officer, License #N-0869, of the Township of Little Egg Harbor, County of Ocean 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: 665 Radio Road, Little Egg Harbor, NJ 08087  
Phone Number: (609) 296-7636

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

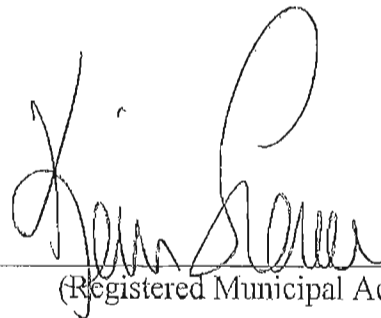
**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 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:



(Registered Municipal Accountant)

HOLMAN & FRENIA, P. C.

(Firm Name)

618 Stokes Road, Medford, New Jersey 08055

(Address)

609-953-0612

(Phone Number)

Certified by me

This 1<sup>st</sup> day of February 2013

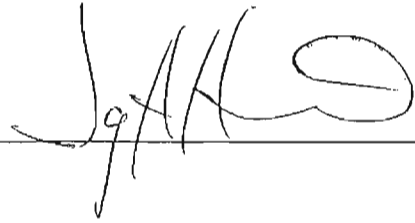
**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

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

Printed Name:

Jay Haines



Signature:

Certificate #:

005105

Date:

2.8.13

**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**

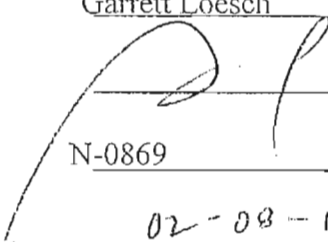
1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charged **did not equal or exceed 4%** of the 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 an tax levy sale lien 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:4-45ee*
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: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) # 2 and # 6 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: Little Egg Harbor Township  
Chief Financial Officer: Garrett Loesch  
Signature:   
Certificate #: N-0869  
Date: 02-08-13

21-0732629

Fed I.D. #

Little Egg Harbor Township  
Municipality

Ocean  
County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: December 31, 2012

|       | (1)  | (2)                           | (3)                                   |
|-------|--|-------------------------------|---------------------------------------|
|       | Federal Programs<br>Expended<br>(administered by<br>the state) | State<br>Programs<br>Expended | Other Federal<br>Programs<br>Expended |
| Total | \$246,870  | \$75,223                      | \$                                    |

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

Single Audit (For Federal)

Program Specific Audit

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

**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 June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after December 31, 2003. 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

02-08-13  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

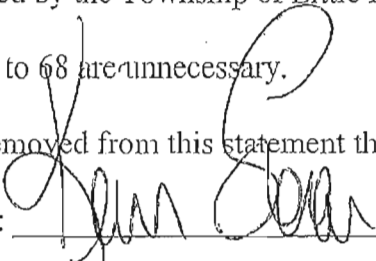
**INSTRUCTION**

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 "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 Township of Little Egg Harbor, County of Ocean 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: Registered Municipal Accountant

(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.

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

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

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

LITTLE EGG HARBOR  
MUNICIPALITY

OCEAN  
COUNTY



NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET  
**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND**  
AS AT DECEMBER 31, 2012

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

| TITLE OF ACCOUNT                      | DEBIT      | CREDIT      |
|---------------------------------------|------------|-------------|
| APPROPRIATION RESERVES                |            | ✓ 1,528,653 |
| DUE FEDERAL & STATE GRANT FUND        |            | - 3,949     |
| DUE TRUST ASSESSMENT                  |            |             |
| DUE GENERAL CAPITAL                   |            | ✓ 50,000    |
| DUE COAH                              |            | ✓ 2,888     |
| ENCUMBRANCES PAYABLE                  |            | / 254,718   |
| PREPAID TAXES                         |            | 473,081     |
| TAX OVERPAYMENTS                      |            | ✓ 211,405   |
| RESERVE FOR TAX APPEALS               |            | ✓ 215,112   |
| ADDED COUNTY TAX PAYABLE              |            | ✓ 34,749    |
| CONSTRUCTION CODE FEES DUE TO DCA     |            | ✓ 9,695     |
| DUE BASS RIVER - CONSTRUCTION FEES    |            | / 1,782     |
| REGIONAL HIGH SCHOOL TAX PAYABLE      |            | ✓ 97,307    |
| LOCAL DISTRICT SCHOOL TAX PAYABLE     |            | ✓ 229,356   |
| MUNICIPAL OPEN SPACE TAX PAYABLE      |            | ✓ 975       |
| RESERVE FOR HURRICANE SANDY EMERGENCY |            | ✓ 8,651,104 |
|                                       |            |             |
| SUBTOTAL                              | "C"        | 11,764,774  |
| SPECIAL EMERGENCY NOTES PAYABLE       |            | ✓ 3,000,000 |
| RESERVE FOR RECEIVABLE                |            | ✓ 6,421,688 |
|                                       |            |             |
|                                       |            |             |
| FUND BALANCE                          |            | ↓ 615,361   |
|                                       |            |             |
|                                       |            |             |
|                                       |            |             |
|                                       |            |             |
|                                       |            |             |
|                                       |            |             |
|                                       |            |             |
|                                       |            |             |
| TOTALS                                | 21,801,823 | 21,801,823  |

(Do not crowd - add additional sheets)









**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

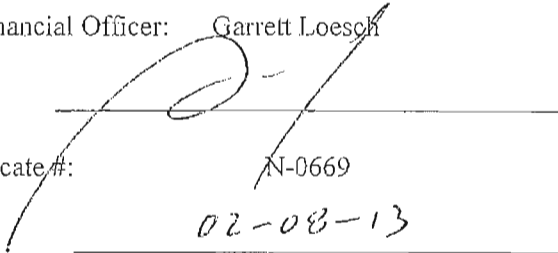
|   |     |               |     |
|---|-----|---------------|-----|
| Municipal Public Defender Expended Prior Year 2011:             | (1) | <u>34,412</u> | 25% |
|   | (2) | <u>8,603</u>  |     |
| Municipal Public Defender Trust Cash Balance December 31, 2012: | (3) | <u>ZERO</u>   |     |

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.

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

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: Garrett Loesch

Signature: 

Certificate #: N-0669

Date: 02-08-13



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

| Title of Liability to Which Cash<br>and Investments are Pledged | Audit<br>Balance<br>December 31,<br>31, 2011 | RECEIPTS               |                   |          |        | Disbursements | Balance<br>December 31,<br>2012 |
|---|--|------------------------|-------------------|----------|--------|---------------|---------------------------------|
|   |  | Assessments<br>& Liens | Current<br>Budget | Interest | Other  |               |                                 |
| Assessment Serial Bond Issues:                                  | xxxxxx                                       | xxxxxx                 | xxxxxx            | xxxxxx   | xxxxxx | xxxxxx        | xxxxxx                          |
| 2005 Atlantis Water & Sewer                                     | 20,000                                       |                        |                   |          |        | 20,000        |                                 |
|   |  |                        |                   |          |        |               |                                 |
|   |  |                        |                   |          |        |               |                                 |
|   |  |                        |                   |          |        |               |                                 |
|   |  |                        |                   |          |        |               |                                 |
| Assessment Bond Anticipation Note Issues:                       | xxxxxx                                       | xxxxxx                 | xxxxxx            | xxxxxx   | xxxxxx | xxxxxx        | xxxxxx                          |
|   |  |                        |                   |          |        |               |                                 |
|   |  |                        |                   |          |        |               |                                 |
|   |  |                        |                   |          |        |               |                                 |
| Due to Current Fund   | (531)  |                        | 20,000            | 703      |        | 19,587        | 585                             |
| Other Liabilities   | 30,957                                       |                        |                   |          |        | 30,957        |                                 |
| Trust Surplus   |  |                        |                   |          | 47,397 |               | 47,397                          |
| * Less: Assets "Unfinanced"                                     | xxxxxx                                       | xxxxxx                 | xxxxxx            | xxxxxx   | xxxxxx | xxxxxx        | xxxxxx                          |
|   |  |                        |                   |          |        |               |                                 |
|   |  |                        |                   |          |        |               |                                 |
|   |  |                        |                   |          |        |               |                                 |
| Totals  | 50,426                                       |                        | 20,000            | 703      | 47,397 | 70,544        | 47,982                          |

\* Show as red figure







## CASH RECONCILIATION DECEMBER 31, 2012 (Continued)

|                                |           |
|--------------------------------|-----------|
| SUN NATIONAL BANK              |           |
| CURRENT FUND - TREASURER       | 520,959   |
| CURRENT FUND - DISBURSEMENT    | 1,614,415 |
| CURRENT FUND COLLECTOR         | 12,225    |
| GRANT FUND                     | 290,896   |
| TTL REDEMPTION                 | 1,170,236 |
| OTHER TRUST                    | 281,235   |
| DOG LICENSE                    |           |
| ESCROW MASTER                  | 1,764,616 |
| ESCROW TRUST                   | 23,237    |
| TRUST ASSESSMENT               | 47,982    |
| LAW ENFORCEMENT                | 50,242    |
| PLANNING BOARD                 | 35,958    |
| RECREATION                     | 1,952     |
| OPEN SPACE                     |           |
| GREEN TRUST                    |           |
| COMMUNITY CENTER               | 3,782     |
| COAH                           | 102,288   |
| SICK AND VACATION              | 320,296   |
| POLICE FEDERAL FOREFEITURE     | 69,418    |
| CAPITAL                        | 1,644,428 |
| SICK AND VACATION MONEY MARKET |           |
| OPEN SPACE MONEY MARKET        | 1,666,621 |
|                                |           |
|                                |           |
|                                |           |
|                                |           |
|                                |           |
|                                |           |
|                                |           |
|                                |           |
|                                |           |
| TOTAL                          | 9,620,786 |

Note: Sections N.J.S.40A:4-61, 62 and 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<br>January 1,<br>2012 | 2012<br>Budget<br>Revenue<br>Realized | Received       | Transfer From<br>Unappropriated | Canceled       | Balance<br>December 31,<br>2012 |
|--|-------------------------------|---------------------------------------|----------------|---------------------------------|----------------|---------------------------------|
| SAFE & SECURE                                  |                               |                                       |                |                                 |                |                                 |
| CLEAN COMMUNITIES PROGRAM                      |                               | 41,224                                | 41,224         |                                 |                |                                 |
| BUFFER ZONE PROTECTION                         | 99,680                        |                                       |                |                                 | 99,680         |                                 |
| RECYCLING REVENUE AND DISPOSAL REIMBURSEMENT   |                               |                                       |                |                                 |                |                                 |
| RECYCLING TONNAGE GRANT                        |                               | 65,164                                | 49,586         | 15,578                          |                |                                 |
| DEP MAPPING GRANT                              | 2,500                         |                                       |                |                                 | 2,500          |                                 |
| CLICK IT OR TICKET                             |                               | 4,000                                 | 4,000          |                                 |                |                                 |
| DRUNK DRIVING ENFORCEMENT                      |                               | 6,342                                 | 6,342          |                                 |                |                                 |
| 2008 GREEN COMMUNITIES GRANT - PHASE II        | 3,000                         |                                       |                |                                 | 3,000          |                                 |
| MUNICIPAL AID ROAD PROGRAM - FROG POND ROAD    |                               | 200,000                               |                |                                 |                | 200,000                         |
| BODY ARMOR FUND                                |                               |                                       |                |                                 |                |                                 |
| ALCOHOL EDUCATION/REHABILITATION               |                               | 324                                   | 324            |                                 |                |                                 |
| MUNICIPAL STORMWATER REGULATION PROGRAM        |                               |                                       |                |                                 |                |                                 |
| RESOURCE EFFICIENCY GRANT                      | 260                           |                                       |                |                                 | 260            |                                 |
| NJ DIVISION OF FIRE SAFETY                     |                               |                                       |                |                                 |                |                                 |
| STATE OF NEW JERSEY LAW & PUBLIC SAFETY        | 1,029                         |                                       |                |                                 | 1,029          |                                 |
| STATE HOMELAND SECURITY GRANT                  | 73                            |                                       |                |                                 | 73             |                                 |
| COPS REHIRE PROGRAM                            | 595,568                       |                                       | 163,414        |                                 |                | 432,154                         |
| 966 REIMBURSEMENT PROGRAM                      | 20,741                        |                                       | 20,717         |                                 | 24             |                                 |
| RECYCLING REVENUE & RESIDUE DISPOSAL PROGRAM   |                               |                                       |                |                                 |                |                                 |
| SAFE AND SECURE COMMUNITIES I, II, III         | 53,233                        | 54,763                                | 84,763         |                                 | 13,470         | 9,763                           |
| COMMUNITY DEVELOPMENT BLOCK GRANT              |                               | 42,000                                |                |                                 |                | 42,000                          |
| ED BYRNE JUSTICE ASSISTANCE GRANT              |                               | 17,592                                | 17,592         |                                 |                |                                 |
| BULLETPROOF VEST                               |                               | 3,838                                 |                | 3,838                           |                |                                 |
| NJDEP RECREATION TRAILS                        | 18,429                        |                                       |                |                                 |                | 18,429                          |
| CTY OF OCEAN RECYCLING REVENUE SHARING PROGRAM |                               | 58,466                                | 58,466         |                                 |                |                                 |
| BODY ARMOR FUND 2010                           |                               | 3,827                                 |                | 3,827                           |                |                                 |
| <b>Totals</b>                                  | <b>794,513</b>                | <b>497,540</b>                        | <b>446,428</b> | <b>23,243</b>                   | <b>120,036</b> | <b>702,346</b>                  |

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

| Grant   | Balance<br>January 1,<br>2012 | Transferred From 2012<br>Budget Appropriations |                              | Township<br>Match | Expended | Encumbrances | Canceled/Adj | Balance<br>December 31,<br>2012 |
|---|-------------------------------|--|------------------------------|-------------------|----------|--------------|--------------|---------------------------------|
|   |                               | Budget   | Appropriation<br>By 40A:4-87 |                   |          |              |              |                                 |
| POT HOLE REPAIR PROGRAM                       |                               |  |                              |                   |          |              |              |                                 |
| SAFE AND SECURE                               |                               |  | 54,763                       |                   |          |              |              | 54,763                          |
| 966 REIMBURSEMENT                             | 24                            |  |                              |                   |          |              |              | 24                              |
| CLEAN COMMUNITIES                             |                               |  |                              |                   |          |              |              |                                 |
| STATE HOMELAND SECURITY GRANT PROGRAM         | 73                            |  |                              |                   |          |              | (73)         |                                 |
| GIS RUTGERS STATE                             | 250                           |  |                              |                   |          |              |              | 250                             |
| SMART GROWTH PLANNING PROGRAM                 | 59,764                        |  |                              |                   |          |              | (59,764)     |                                 |
| ALCOHOL EDUCATION REHABILITATION ENFORCEMENT  | 8,479                         |  | 324                          |                   |          |              | 452          | 9,255                           |
| DEP MAPPING GRANTS                            | 2,500                         |  |                              |                   |          |              | (2,500)      |                                 |
| MUNICIPAL STORMWATER REGULATION PROGRAM       | 9,966                         |  |                              |                   |          |              |              | 9,966                           |
| BULLETPROOF VEST                              |                               | 3,838  |                              |                   | 3,820    |              |              | 18                              |
| COPS REHIRE PROGRAM                           | 568,108                       |  |                              |                   | 200,594  |              |              | 367,514                         |
| BODY ARMOR FUND 2010                          | 1,648                         |  |                              |                   |          |              |              | 1,648                           |
| CDBG - ADDITION OF FOOD BANK TO SENIOR CENTER | 2,615                         |  |                              |                   |          |              |              | 2,615                           |
| GYPSY MOTH                                    | 8,427                         |  |                              |                   |          |              |              | 8,427                           |
| MUNICIPAL ALCOHOL EDUCATION/REHABILITATION    | 452                           |  |                              |                   |          |              | (452)        |                                 |
| BODY ARMOR GRANT                              | 3,908                         |  | 3,827                        |                   |          |              |              | 7,735                           |
| <b>Page Totals</b>                            | 666,214                       | 3,838  | 58,914                       |                   | 204,414  |              |              |                                 |

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

| Grant                                       | Balance<br>January 1,<br>2012 | Transferred From 2012<br>Budget Appropriations |                              | Township<br>March | Expended       | Encumbrances | Canceled/Adj    | Balance<br>December 31,<br>2012 |
|---|-------------------------------|--|------------------------------|-------------------|----------------|--------------|-----------------|---------------------------------|
|   |                               | Budget   | Appropriation<br>By 40A-4.87 |                   |                |              |                 |                                 |
| BODY ARMOR REPLACEMENT FUND                 | 2,876                         |  |                              |                   | 4,276          |              | 6,368           | 4,968                           |
| GREEN COMMUNITIES GRANT - PHASE II          | 550                           |  |                              |                   |                |              | (550)           |                                 |
| ED BYRNE JUSTICE ASSISTANCE GRANT           |                               |  | 17,592                       |                   |                |              |                 | 17,592                          |
| CDBG 2012                                   |                               |  | 42,000                       |                   | 42,000         |              |                 |                                 |
| CLICK IT OR TICKET                          |                               |  | 4,000                        |                   | 3,800          |              |                 | 200                             |
| MUNICIPAL ROAD PROGRAM - FROG POND PHASE 2  |                               |  | 200,000                      |                   |                |              |                 | 200,000                         |
| RESOURCE EFFICIENCY GRANT                   |                               |  |                              |                   |                |              |                 |                                 |
| OCEAN COUNTY CHECKPOINT                     |                               |  |                              |                   |                |              |                 |                                 |
| FIRE SAFETY BUREAU FEES                     | 2,805                         |  |                              |                   |                |              |                 | 2,805                           |
| RECYCLING MINI GRANT                        |                               |  |                              |                   |                |              |                 |                                 |
| RECYCLING TONNAGE GRANT - COUNTY            | 112,183                       |  | 33,650                       |                   | 26,810         |              |                 | 119,023                         |
| STATE OF NEW JERSEY LAW & PUBLIC SAFETY     | 1,028                         |  |                              |                   |                |              | (1,028)         |                                 |
| DRUNK DRIVING ENFORCEMENT                   | 312                           |  | 6,342                        |                   |                |              |                 | 6,654                           |
| SAFE AND SECURE COMMUNITIES I, II, III      |                               |  |                              |                   |                |              |                 |                                 |
| NJDEP RECYCLING TONNAGE                     | 60,521                        | 31,514   |                              |                   | 7,777          |              |                 | 84,258                          |
| NJDOT SAFE ROUTES TO SCHOOL                 |                               |  |                              |                   |                |              |                 |                                 |
| NJDEP RECREATION TRAILS                     |                               |  |                              |                   |                |              |                 |                                 |
| CITY OF OCEAN RECYCLING AND REVENUE SHARING | 34,324                        | 28,292   | 30,174                       |                   | 10,337         |              |                 | 82,453                          |
| NJDEP CLEAN COMMUNITIES                     | 34,500                        |  | 41,224                       |                   | 59,826         |              |                 | 15,898                          |
| <b>Grand Totals</b>                         | <b>915,313</b>                | <b>63,644</b>                                  | <b>433,896</b>               |                   | <b>359,240</b> |              | <b>(57,547)</b> | <b>996,066</b>                  |

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

| Grant             | Balance<br>January 1,<br>2012 | Transferred From 2012<br>Budget Appropriations |                              | Transfer To<br>Appropriated | Received | Balance<br>December 31,<br>2012 |
|-------------------|-------------------------------|--|------------------------------|-----------------------------|----------|---------------------------------|
|                   |                               | Budget   | Appropriation<br>By 40A-4-87 |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
| BULLET PROOF VEST | 3,838                         | 3,838  |                              |                             |          |                                 |
| RECYCLING TONNAGE | 15,578                        |  | 15,578                       |                             |          |                                 |
| BODY ARMOR        |                               |  | 3,827                        |                             | 3,827    |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
|                   |                               |  |                              |                             |          |                                 |
| Totals            | 19,416                        | 3,838  | 19,405                       |                             | 3,827    |                                 |

**\*LOCAL DISTRICT SCHOOL TAX**

|   |          | Debit      | Credit     |
|---|----------|------------|------------|
| Balance January 1, 2012   |          | xxxxxx     | xxxxxx     |
| School Tax Payable #  | 85001-00 | xxxxxx     | 123,680    |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2011-2012) | 85002-00 | xxxxxx     | 5,236,297  |
| Levy School Year July 1, 2012 - June 30, 2013                     |          | xxxxxx     | 11,819,372 |
| Levy Calendar Year 2012   |          | xxxxxx     |            |
| Paid  |          | 11,713,696 | xxxxxx     |
| Balance December 31, 2012   |          | xxxxxx     | xxxxxx     |
| School Tax Payable #  | 85003-00 | 229,356    | xxxxxx     |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2012-2013) | 85004-00 | 5,236,297  | xxxxxx     |
|   |          | 17,179,349 | 17,179,349 |

\*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

#Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

|                           |          | Debit     | Credit    |
|---------------------------|----------|-----------|-----------|
| Balance January 1, 2012   | 85045-00 | xxxxxx    | 1,402,242 |
| 2012 Levy                 | 81105-00 | xxxxxx    | 291,485   |
| 2012 Added Taxes          |          |           | 975       |
| Sale of Land              |          |           |           |
| Interest Earned           |          | xxxxxx    | 1,567     |
|                           |          |           | xxxxxx    |
| Paid                      |          | 28,673    |           |
|                           |          |           | xxxxxx    |
| Balance December 31, 2012 | 85046-00 | 1,667,596 |           |
|                           |          | 1,696,269 | 1,696,269 |

**NOT APPLICABLE**  
**REGIONAL SCHOOL TAX**  
(Provide a separate statement for each Regional District Involved)

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

**REGIONAL HIGH SCHOOL TAX**

|  | Debit      | Credit     |
|--|------------|------------|
| Balance January 1, 2012  | xxxxxx     | xxxxxx     |
| School Tax Payable # 85041-00  | xxxxxx     | 95,772     |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2011-2012) 85042-00 | xxxxxx     |            |
| Levy School Year July 1, 2012 - June 30, 2013                              | xxxxxx     | 13,782,490 |
| Levy Calendar Year 2012  | xxxxxx     |            |
| Paid   | 13,780,955 | xxxxxx     |
| Balance December 31, 2012  | xxxxxx     | xxxxxx     |
| School Tax Payable # 85043-00  | 97,307     | xxxxxx     |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2012-2013) 85044-00 |            | xxxxxx     |
| #Must include unpaid requisitions.   | 13,878,262 | 13,878,262 |

## COUNTY TAXES PAYABLE

|  |          | Debit     | Credit    |
|--|----------|-----------|-----------|
| Balance January 1, 2012:               |          | xxxxxx    | xxxxxx    |
| County Taxes                           | 80003-01 | xxxxxx    |           |
| Due County for Added and Omitted Taxes | 80003-02 | xxxxxx    | 40,235    |
| 2012 Levy:                             |          | xxxxxx    | xxxxxx    |
| General County                         | 80003-03 | xxxxxx    | 7,947,374 |
| County Library                         | 80003-04 | xxxxxx    | 900,737   |
| County Health                          |          | xxxxxx    | 325,163   |
| County Open Space Preservation         |          | xxxxxx    | 317,749   |
| Due County for Added and Omitted Taxes | 80003-05 | xxxxxx    | 34,749    |
| Paid                                   |          | 9,531,258 | xxxxxx    |
| Balance December 31, 2012              |          | xxxxxx    | xxxxxx    |
| County Taxes                           |          |           | xxxxxx    |
| Due County for Added & Omitted Taxes   |          | 34,749    | xxxxxx    |
|  |          | 9,566,007 | 9,566,007 |

## SPECIAL DISTRICT TAXES

|   |          | Debit     | Credit    |
|---|----------|-----------|-----------|
| Balance January 1, 2012   | 80003-06 | xxxxxx    |           |
| 2012 Levy: (List Each Type of District Tax Separately - see Footnote) |          | xxxxxx    | xxxxxx    |
| Fire -  | 81108-00 | 1,303,517 | xxxxxx    |
| Sewer -   | 81111-00 |           | xxxxxx    |
| Water -   | 81112-00 |           | xxxxxx    |
| Garbage -   | 81109-00 |           | xxxxxx    |
| Open Space -  | 81105-00 |           | xxxxxx    |
|   |          | xxxxxx    | xxxxxx    |
|   |          | xxxxxx    | xxxxxx    |
| Total 2012 Levy   | 80003-07 | xxxxxx    | 1,303,517 |
| Paid  | 80003-08 | 1,303,517 | xxxxxx    |
| Balance December 31, 2012   | 80003-09 |           | xxxxxx    |
|   |          | 1,303,517 | 1,303,517 |

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



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

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

**NOT APPLICABLE  
RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID**

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

**NOT APPLICABLE  
RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A.40:54-35)**

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

**NOT APPLICABLE  
RESERVE FOR LIBRARY SERVICE WITH FEDERAL AID**

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

**STATEMENT OF GENERAL BUDGET REVENUES 2012**

| Source  |        | Budget<br>-01 | Realized<br>-02 | Excess or<br>Deficit*<br>-03 |
|---|--------|---------------|-----------------|------------------------------|
| Surplus Anticipated   | 80101- | 204,000       | 204,000         |                              |
| Surplus Anticipated with Prior Written Consent of<br>Director of Local Government | 80102- |               |                 |                              |
| Miscellaneous Revenue Anticipated:  |        | xxxxxxx       | xxxxxxx         | xxxxxxx                      |
| Adopted Budget  |        | 3,226,642     | 3,160,448       | (66,194)                     |
| Added by N.J.S. 40A:4-87: (List on 17a)   |        | xxxxxxx       | xxxxxxx         | xxxxxxx                      |
|   |        | 433,896       | 433,896         |                              |
| Total Miscellaneous Revenue Anticipated   | 80103- | 3,660,538     | 3,594,344       | (66,194)                     |
| Receipts From Delinquent Taxes  | 80104- | 250,000       | 91,624          | (158,376)                    |
| Amount to be Raised by Taxation:  |        | xxxxxxx       | xxxxxxx         | xxxxxxx                      |
| (a) Local Tax for Municipal Purposes  | 80105- | 15,258,824    | xxxxxxx         | xxxxxxx                      |
| (b) Addition to Local District School Tax   | 80106- |               | xxxxxxx         | xxxxxxx                      |
| Total Amount to be Raised by Taxation   | 80107- | 15,258,824    | 14,250,716      | (1,008,108)                  |
|   |        | 19,373,362    | 18,140,684      | (1,232,678)                  |

**ALLOCATION OF CURRENT TAX COLLECTIONS**

|   |          | Debit      | Credit     |
|---|----------|------------|------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) | 80108-00 | xxxxxxx    | 50,574,473 |
| Amount to be Raised by Taxation                                     |          | xxxxxxx    | xxxxxxx    |
| Local District School Tax   | 80109-00 | 11,819,372 | xxxxxxx    |
| Regional School Tax   | 80119-00 |            | xxxxxxx    |
| Regional High School Tax  | 80110-00 | 13,782,490 | xxxxxxx    |
| County Taxes  | 80111-00 | 9,491,023  | xxxxxxx    |
| Due County for Added and Omitted Taxes                              | 80112-00 | 34,749     | xxxxxxx    |
| Special District Taxes  | 80113-00 | 1,303,517  | xxxxxxx    |
| Municipal Open Space Tax  | 80120-00 | 292,460    | xxxxxxx    |
| Reserve for Uncollected Taxes                                       | 80114-00 | xxxxxxx    | 399,854    |
| Deficit in Required Collection of Current Taxes (or)                | 80115-00 | xxxxxxx    |            |
| Balance for Support of Municipal Budget (or)                        | 80116-00 | 14,250,716 | xxxxxxx    |
| *Excess Non-Budget Revenue (see footnote)                           | 80117-00 |            | xxxxxxx    |
| *Deficit Non-Budget Revenue (see footnote)                          | 80118-00 | xxxxxxx    |            |
|   |          | 50,974,327 | 50,974,327 |

Footnote:

\*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 | 18,939,466 |
| 2012 Budget - Added by N.J.S. 40A:4-87                                     | 80012-02 | 433,896    |
| Appropriated for 2012 (Budget Statement Item 9)                            | 80012-03 | 19,373,362 |
| Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9) | 80012-04 | 12,000,000 |
| Total General Appropriations (Budget Statement Item 9)                     | 80012-05 | 31,373,362 |
| Add: Overexpenditures (see footnote)                                       | 80012-06 |            |
| Total Appropriations and Overexpenditures                                  | 80012-07 | 31,373,362 |
| Deduct Expenditures:   |          |            |
| Paid or Charged (Budget Statement Item (L))                                | 80012-08 | 29,423,788 |
| Paid or Charged - Reserve for Uncollected Taxes                            | 80012-09 | 399,854    |
| Reserved   | 80012-10 | 1,528,653  |
| Total Expenditures   | 80012-11 | 31,352,295 |
| Unexpended Balances Canceled (see footnote)                                | 80012-12 | 21,067     |

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 "Over-expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

**NOT APPLICABLE**  
**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT**  
**SCHOOL PURPOSES**  
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

## RESULTS OF 2012 OPERATION

### CURRENT FUND

|  |          | Debit     | Credit    |
|--|----------|-----------|-----------|
| <u>Excess of Anticipated Revenues:</u>                                     |          | XXXXXX    | XXXXXX    |
| Miscellaneous Revenues Anticipated   | 80013-01 | XXXXXX    |           |
| Delinquent Tax Collections   | 80013-02 | XXXXXX    |           |
|  |          | XXXXXX    |           |
| Required Collection of Current Taxes                                       | 80013-03 | XXXXXX    |           |
| <u>Unexpended Balances of 2012 Budget Appropriations</u>                   | 80013-04 | XXXXXX    | 21,067    |
| Miscellaneous Revenue Not Anticipated                                      | 81113-   | XXXXXX    | 290,631   |
| Miscellaneous Revenue Not Anticipated:                                     |          |           |           |
| Proceeds of Sale of Foreclosed Property (Sheet 27)                         | 81114-   | XXXXXX    |           |
| Payments in Lieu of Taxes on Real Property                                 | 81120-   | XXXXXX    |           |
| <u>Sale of Municipal Assets</u>  |          | XXXXXX    |           |
| <u>Unexpended Balances of 2011 Appropriation Reserves</u>                  | 80013-05 | XXXXXX    | 505,956   |
| <u>Interfunds Liquidated During 2012</u>                                   | 80013-06 | XXXXXX    | 374,069   |
| <u>Receipt of Prior Year Receivables</u>                                   |          | XXXXXX    |           |
| <u>Cancellation of Prior Year A/P</u>                                      |          | XXXXXX    |           |
|  |          | XXXXXX    |           |
| <u>Deferred School Tax Revenue: (See School Taxes, Sheets 13 &amp; 14)</u> |          | XXXXXX    | XXXXXX    |
| Balance January 1, 2012  | 80013-07 | 5,236,297 | XXXXXX    |
| Balance December 31, 2012  | 80013-08 | XXXXXX    | 5,236,297 |
| <u>Deficit in Anticipated Revenues:</u>                                    |          | XXXXXX    | XXXXXX    |
| Miscellaneous Revenues Anticipated   | 80013-09 | 66,194    | XXXXXX    |
| Delinquent Tax Collections   | 80013-10 | 158,376   | XXXXXX    |
| Prior Year Refunds   |          |           | XXXXXX    |
| Required Collection of Current Taxes                                       | 80013-11 | 1,008,108 | XXXXXX    |
| <u>Interfund Advances Originating in 2012</u>                              | 80013-12 | 56,837    | XXXXXX    |
| <u>Senior Citizen and Veteran Deductions - Prior Year</u>                  |          |           | XXXXXX    |
| <u>Cancellation of Grants</u>  |          |           | XXXXXX    |
|  |          |           | XXXXXX    |
|  |          |           | XXXXXX    |
|  |          |           | XXXXXX    |
|  |          |           | XXXXXX    |
|  |          |           | XXXXXX    |
|  |          |           | XXXXXX    |
| <u>Deficit Balance - To Trial Balance (Sheet 3)</u>                        | 80013-13 | XXXXXX    | 97,792    |
| <u>Surplus Balance - To Surplus (Sheet 21)</u>                             | 80013-14 |           | XXXXXX    |
|  |          | 6,525,812 | 6,525,812 |



**SURPLUS - CURRENT FUND - YEAR 2012**

|  |          | DEBIT   | CREDIT  |
|--|----------|---------|---------|
| 1. Balance January 1, 2012   | 80014-01 | xxxxxx  | 819,361 |
| 2.   |          | xxxxxx  |         |
| 3. Excess Resulting From 2012 Operations   | 80014-02 | xxxxxx  |         |
| 4. Amount Appropriated in the 2012 Budget - Cash   | 80014-03 | 204,000 | xxxxxx  |
| 5. Amount Appropriated in 2012 Budget - With Prior Written Consent of<br>Director of Local Government Services | 80014-04 |         | xxxxxx  |
| 6.   |          |         | xxxxxx  |
| 7. Balance December 31, 2012   | 80014-05 | 615,361 | xxxxxx  |
|  |          | 819,361 | 819,361 |

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

|  |          |             |
|--|----------|-------------|
| Cash   | 80014-06 | 3,179,606   |
| Investments  | 80014-07 |             |
| Subtotal   |          | 3,179,606   |
| Deduct Cash Liabilities Marked with "C" on Trial Balance       | 80014-08 | 11,764,774  |
| Cash Surplus   | 80014-09 |             |
| Deficit in Cash Surplus  | 80014-10 | (8,585,168) |
| Other Assets Pledged to Surplus: *                             |          |             |
| (1)Due From State of N.J. Senior Citizens & Veterans Deduction | 80014-16 | 102,737     |
| Deferred Charges #   | 80014-12 | 12,097,792  |
| Cash Deficit #   | 80014-13 |             |
| Other  |          |             |
| Special Emergency Notes Issued and Outstanding                 |          | (3,000,000) |
| Total Other Assets   | 80014-14 | 9,200,529   |
|  | 80014-15 | 615,361     |

\*IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES

#MAY NOT BE ANTICIPATED AS NONCASH 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 & Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.





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

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

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)   | \$ <u>50,574,473</u>   |
| LESS: Proceeds from Accelerated Tax Sale  | <u>413,287</u>         |
| <b>NET Cash Collected</b>   | \$ <u>50,161,186</u>   |
| Line 5c (Sheet 22) Total 2012 Tax Levy  | \$ <u>\$50,811,553</u> |
| Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is | % <u>98.72%</u>        |

---

**(2) Utilizing Tax Levy Sale**

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

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

|  | Debit          | Credit         |
|--|----------------|----------------|
| 1. Balance January 1, 2012   | XXXXXX         | XXXXXX         |
| Due From State of New Jersey   | 103,073        | XXXXXX         |
| Due to State of New Jersey   | XXXXXX         |                |
| 2. Senior Citizens Deductions Per Tax Billings                       | 63,250         | XXXXXX         |
| 3. Veterans Deductions Per Tax Billings                              | 339,000        | XXXXXX         |
| 4. Senior Citizens Deductions Allowed By Tax Collector               | 14,069         | XXXXXX         |
| 5. Senior Citizens Deductions Allowed - Prior Year                   |                |                |
| 6.   |                |                |
| 7. Senior Citizens Deductions Disallowed By Tax Collector            | XXXXXX         |                |
| 8. Senior Citizens Deductions Disallowed By Tax Collector 2011 Taxes | XXXXXX         | 9,960          |
| 9. Received in Cash From State                                       | XXXXXX         | 406,695        |
| 10.  |                |                |
| 11.  |                |                |
| 12. Balance December 31, 2012:                                       | XXXXXX         | XXXXXX         |
| Due From State of New Jersey   | XXXXXX         | 102,737        |
| Due To State of New Jersey   |                | XXXXXX         |
|  | <b>519,392</b> | <b>519,392</b> |

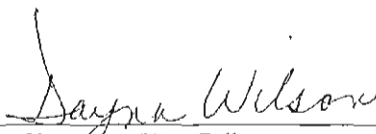
**Calculation of Amount to be included on Sheet 22, Items 10-2012 Senior Citizen and Veteran Deductions Allowed**

|                      |  |                  |
|----------------------|--|------------------|
| Line 2               |  | \$63,250         |
| Line 3               |  | 339,000          |
| Line 4               |  | 14,069           |
| Subtotal             |  | 416,319          |
| Less: Line 7         |  | -                |
| To Item 10, Sheet 22 |  | <u>\$416,319</u> |

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

|  |         | Debit   | Credit  |
|--|---------|---------|---------|
| Balance January 1, 2012  |         | xxxxxx  | 196,461 |
| Taxes Pending Appeals  | 196,461 | xxxxxx  | xxxxxx  |
| Interest Earned on Taxes Pending Appeals   |         | xxxxxx  | xxxxxx  |
| Contested Amount of 2012 Taxes Collected Which are Pending State Appeal<br>(Item 14, Sheet 22) |         | xxxxxx  |         |
| Interest Earned on Taxes Pending State Appeals   |         | xxxxxx  |         |
| 2012 Budget Appropriations   |         |         | 18,651  |
| Cash Paid to Appellants (Including 5% Interest From Date of Payment)                           |         |         | xxxxxx  |
| Closed to Results of Operations (Portion of Appeal Won by Municipality,<br>Including Interest) |         |         | xxxxxx  |
| Balance December 31, 2012  |         | 215,112 | xxxxxx  |
| Taxes Pending Appeals *  | 215,112 | xxxxxx  | xxxxxx  |
| Interest Earned on Taxes Pending Appeals   |         | xxxxxx  | xxxxxx  |
|  |         | 215,112 | 215,112 |

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

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

78078  
License #

2/8/13  
Date

NOT APPLICABLE  
**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**Calculation To Utilize Proceeds In Current budget As Deduction  
 To Reserve For Uncollected Taxes Appropriations**

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

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

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

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

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

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

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

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

|  |          |         | DEBIT     | CREDIT    |
|--|----------|---------|-----------|-----------|
| 1. Balance January 1, 2012   |          |         | 419,672   | xxxxxx    |
| A. Taxes   | 83102-00 | 42,346  | xxxxxx    | xxxxxx    |
| B. Tax Title Liens   | 83103-00 | 377,326 | xxxxxx    | xxxxxx    |
| 2. Canceled:   |          |         | xxxxxx    | xxxxxx    |
| A. Taxes   | 83105-00 |         | xxxxxx    |           |
| B. Tax Title Liens   | 83106-00 |         | xxxxxx    |           |
| 3. Transferred to Foreclosed Tax Title Liens:                            |          |         | xxxxxx    |           |
| A. Taxes   | 83108-00 |         | xxxxxx    |           |
| B. Tax Title Liens   | 83109-00 |         | xxxxxx    |           |
| 4. Added Taxes   |          |         | 17,944    | xxxxxx    |
| 5. Senior Citizens Disallowed  |          |         |           | xxxxxx    |
| 6. Adjustment Between Taxes (Other Than Current Year) & Tax Title Liens: |          |         | xxxxxx    | xxxxxx    |
| A. Taxes - Transfers To Tax Title Liens                                  | 83104-00 |         | xxxxxx    | 29,125    |
| B. Tax Title Liens - Transfers From Taxes                                | 83107-00 |         | 29,125    | xxxxxx    |
| 7. Balance Before Cash Payments  |          |         | xxxxxx    | 437,616   |
| 8. Totals  |          |         | 466,741   | 466,741   |
| 9. Balance Brought Down  |          |         | 437,616   | xxxxxx    |
| 10. Collected:   |          |         | xxxxxx    | 91,624    |
| A. Taxes   | 83116-00 | 7,231   | xxxxxx    | xxxxxx    |
| B. Tax Title Liens   | 83117-00 | 84,393  | xxxxxx    | xxxxxx    |
| 11. Interest and Costs - 2012 Tax Sale                                   |          |         | 2,492     | xxxxxx    |
| 12. 2012 Taxes Transferred to Liens                                      |          |         | 224,594   | xxxxxx    |
| 13. 2012 Taxes   |          |         | 12,486    | xxxxxx    |
| 14. Balance December 31, 2012:   |          |         | xxxxxx    | 585,564   |
| A. Taxes   | 83121-00 | 18,512  | xxxxxx    | xxxxxx    |
| B. Tax Title Liens   | 83122-00 | 567,052 | xxxxxx    | xxxxxx    |
| 15. Totals   |          |         | 1,143,929 | 1,143,929 |

16. Percentage of Cash Collection to Adjusted Amount Outstanding (Item No. 10 Divided by

Item No.9) is 20.94%

17. Item No. 14 Multiplied by Percentage Shown Above is 122,600  
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 | 5,793,000 | XXXXXX    |
| 2. Foreclosed or Deeded In 2012     |          | XXXXXX    | XXXXXX    |
| 3. Tax Title Liens                  | 84103-00 |           | XXXXXX    |
| 4. Taxes Receivable                 | 84104-00 |           | XXXXXX    |
| 5A.                                 | 84102-00 |           | XXXXXX    |
| 5B.                                 | 84105-00 | XXXXXX    |           |
| 6. Adjustment to Assessed Valuation | 84106-00 |           | XXXXXX    |
| 7. Adjustment to Assessed Valuation | 84107-00 | XXXXXX    |           |
| 8. Sales                            |          | XXXXXX    | XXXXXX    |
| 9. Cash *                           | 84109-00 | XXXXXX    |           |
| 10. Contract                        | 84110-00 | XXXXXX    |           |
| 11. Mortgage                        | 84111-00 | XXXXXX    |           |
| 12. Loss on Sales                   | 84112-00 | XXXXXX    |           |
| 13. Gain on Sales                   | 84113-00 |           | XXXXXX    |
| 14. Balance December 31, 2012       | 84114-00 | XXXXXX    | 5,793,000 |
|                                     |          | 5,793,000 | 5,793,000 |

NOT APPLICABLE  
**CONTRACT SALES**

|   |          | DEBIT  | CREDIT |
|---|----------|--------|--------|
| 15. Balance January 1, 2012             | 84115-00 |        | XXXXXX |
| 16. 2012 Sales From Foreclosed Property | 84116-00 |        | XXXXXX |
| 17. Collected *                         | 84117-00 | XXXXXX |        |
| 18.                                     | 84118-00 | XXXXXX |        |
| 19. Balance December 31, 2012           | 84119-00 | XXXXXX |        |

NOT APPLICABLE  
**MORTGAGE SALES**

|   |          | DEBIT  | CREDIT |
|---|----------|--------|--------|
| 20. Balance January 1, 2012             | 84120-00 |        | XXXXXX |
| 21. 2012 Sales From Foreclosed Property | 84121-00 |        | XXXXXX |
| 22. Collected *                         | 84122-00 | XXXXXX |        |
| 23.                                     | 84123-00 | XXXXXX |        |
| 24. Balance December 31, 2012           | 84124-00 | XXXXXX |        |

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

Realized in 2012 Budget

To Result of Operation (Sheet 19)

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

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

| <u>Caused By</u>        | <u>Amount<br/>Dec. 31, 2011<br/>Per Audit<br/>Report</u> | <u>Amount in<br/>2012<br/>Budget</u> | <u>Amount<br/>Resulting<br/>From 2012</u> | <u>Balance<br/>as of<br/>Dec. 31, 2012</u> |
|-------------------------|--|--------------------------------------|---|--|
| 1 Deficit to Operations |  |                                      | \$97,792                                  | \$97,792                                   |
| 2.                      |  |                                      |   |  |
| 3.                      |  |                                      |   |  |
| 4.                      |  |                                      |   |  |
| 5.                      |  |                                      |   |  |
| 6.                      |  |                                      |   |  |
| 7.                      |  |                                      |   |  |
| 8.                      |  |                                      |   |  |
| 9.                      |  |                                      |   |  |
| 10.                     |  |                                      |   |  |

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

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

| <u>DATE</u> | <u>PURPOSE</u> | <u>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<br/>FOR IN<br/>BUDGET OF<br/>YEAR 2013</u> |
|--------------------|----------------------|---------------------|---------------|--|
| 1.                 |                      |                     |               |  |
| 2.                 |                      |                     |               |  |
| 3.                 |                      |                     |               |  |
| 4.                 |                      |                     |               |  |







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

|  |          | Debit      | Credit     | 2013 DEBT SERVICE |
|--|----------|------------|------------|-------------------|
| Outstanding January 1, 2012                        | 80033-01 | xxxxxx     | 8,804,000  |                   |
| Issued   | 80033-02 | xxxxxx     | 5,260,000  |                   |
| Paid   | 80033-03 | 695,000    | xxxxxx     |                   |
| Transferred to Trust Assessment Fund               |          |            |            |                   |
| Defaced Bonds                                      |          | 4,999,000  |            |                   |
| Outstanding December 31, 2012                      | 80033-04 | 8,370,000  | xxxxxx     |                   |
|  |          | 14,064,000 | 14,064,000 |                   |
| 2013 Bond Maturities - General Capital Bonds       |          |            | 80033-05   | 755,000           |
| 2013 Interest on Bonds *                           |          | 80033-06   | 254,485    |                   |
| <b>ASSESSMENT SERIAL BONDS</b>                     |          |            |            |                   |
| Outstanding January 1, 2012                        | 80033-07 | xxxxxx     | 20,000     |                   |
| Issued   | 80033-08 | xxxxxx     |            |                   |
| Paid   | 80033-09 | 20,000     | xxxxxx     |                   |
| Transferred from Capital Fund                      |          |            |            |                   |
| Outstanding December 31, 2012                      | 80033-10 |            | xxxxxx     |                   |
|  |          | 20,000     | 20,000     |                   |
| 2013 Bond Maturities - Assessment Bonds            |          |            | 80033-11   |                   |
| 2013 Interest on Bonds *                           |          | 80033-12   |            |                   |
| Total "Interest on Bonds - Debt Service" (* Items) |          |            | 80033-13   | 254,485           |

**LIST OF BONDS ISSUED DURING 2012**

| PURPOSE                                 | 2013 MATURITY | AMOUNT ISSUED | DATE OF ISSUE | INTEREST RATE |
|---|---------------|---------------|---------------|---------------|
| General Obligation Refunding Bonds 2012 | 40,000        | 5,260,000     | 5/2/2012      | 2% - 4%       |
|   |               |               |               |               |
|   |               |               |               |               |
|   |               |               |               |               |
|   |               |               |               |               |
|   |               |               |               |               |
|   |               |               |               |               |
|   |               |               |               |               |
|   |               |               |               |               |
| TOTAL                                   | 40,000        | 5,260,000     |               |               |
|   | 80033-14      | 80033-15      |               |               |



**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 | xxxxxx |          |                   |
| Paid   | 80034-02 |        | xxxxxx   |                   |
| Outstanding December 31, 2012                                    | 80034-03 |        | xxxxxx   |                   |
| 2013 Bond Maturities - Term Bonds                                | 80034-04 |        |          |                   |
| 2013 Interest on Bonds *   | 80034-05 |        |          |                   |
| <b>TYPE I SCHOOL SERIAL BOND</b>                                 |          |        |          |                   |
| Outstanding January 1, 2012                                      | 80034-06 | xxxxxx |          |                   |
| Issued   | 80034-07 | xxxxxx |          |                   |
| Paid   | 80034-08 |        |          |                   |
| Outstanding December 31, 2012                                    | 80034-09 |        | xxxxxx   |                   |
| 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<br>-01 | AMOUNT ISSUED<br>-02 | DATE OF ISSUE | INTEREST RATE |
|---------|----------------------|----------------------|---------------|---------------|
|         |                      |                      |               |               |
|         |                      |                      |               |               |
|         |                      |                      |               |               |
| Total   | 80035-               |                      |               |               |

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

|  |        | OUTSTANDING<br>DEC. 31, 2012 | 2013 INTEREST<br>REQUIREMENT |
|--|--------|------------------------------|------------------------------|
| 1. Emergency Notes                         | 80036- |                              |                              |
| 2. Special Emergency Notes                 | 80037- | 3,000,000                    | 18,000                       |
| 3. Tax Anticipation Notes                  | 80038- |                              |                              |
| 4. Interest on Unpaid State & County Taxes | 80039- |                              |                              |
| 5.   |        |                              |                              |
| 6.   |        |                              |                              |

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

| TITLE OR PURPOSE OF ISSUE | ORIGINAL AMOUNT ISSUED | ORIGINAL DATE OF ISSUE * | AMOUNT OF NOTE OUTSTANDING DEC. 31, 2012 | DATE OF MATURITY | RATE OF INTEREST | 2013 BUDGET REQUIREMENT |                 | INTEREST COMPUTED TO (INSERT DATE) |
|---------------------------|------------------------|--------------------------|--|------------------|------------------|-------------------------|-----------------|------------------------------------|
|                           |                        |                          |  |                  |                  | FOR PRINCIPAL           | FOR INTEREST ** |                                    |
| 2006-07                   | 1,111,500              | 4/5/07                   | 576,797                                  | 2/08/13          | 1.250%           |                         | 7,210           | 2/08/13                            |
| 2006-15                   | 446,500                | 4/5/07                   | 225,853                                  | 2/08/13          | 1.250%           |                         | 2,823           | 2/08/13                            |
| 2009-13                   | 1,358,500              | 02/18/11                 | 1,358,500                                | 2/08/13          | 1.250%           |                         | 16,981          | 2/08/13                            |
| 2010-20                   | 1,324,300              | 06/14/12                 | 1,324,300                                | 02/08/13         | 1.250%           |                         | 16,554          | 02/08/13                           |
| 2011-15                   | 1,610,250              | 02/10/12                 | 1,610,250                                | 02/08/13         | 1.250%           |                         | 20,128          | 02/08/13                           |
|                           |                        |                          |  |                  |                  |                         |                 |                                    |
|                           |                        |                          |  |                  |                  |                         |                 |                                    |
|                           |                        |                          |  |                  |                  |                         |                 |                                    |
| Page Total                | 5,851,050              |                          | 5,095,700                                |                  |                  |                         | 63,696          |                                    |

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

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

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

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

Written intent of permanent financing submitted with statement.

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

| TITLE OR PURPOSE OF ISSUE | ORIGINAL AMOUNT ISSUED | ORIGINAL DATE OF ISSUE * | AMOUNT OF NOTE OUTSTANDING DEC. 31, 2012 | DATE OF MATURITY | RATE OF INTEREST | 2013 BUDGET REQUIREMENT |                 | INTEREST COMPUTED TO (INSERT DATE) |
|---------------------------|------------------------|--------------------------|--|------------------|------------------|-------------------------|-----------------|------------------------------------|
|                           |                        |                          |  |                  |                  | FOR PRINCIPAL           | FOR INTEREST ** |                                    |
| 1. NOT APPLICABLE         |                        |                          |  |                  |                  |                         |                 |                                    |
| 2.                        |                        |                          |  |                  |                  |                         |                 |                                    |
| 3.                        |                        |                          |  |                  |                  |                         |                 |                                    |
| 4.                        |                        |                          |  |                  |                  |                         |                 |                                    |
| 5.                        |                        |                          |  |                  |                  |                         |                 |                                    |
| 6.                        |                        |                          |  |                  |                  |                         |                 |                                    |
| 7.                        |                        |                          |  |                  |                  |                         |                 |                                    |
| 8.                        |                        |                          |  |                  |                  |                         |                 |                                    |
| 9.                        |                        |                          |  |                  |                  |                         |                 |                                    |
| 10.                       |                        |                          |  |                  |                  |                         |                 |                                    |
| 11.                       |                        |                          |  |                  |                  |                         |                 |                                    |
| 12.                       |                        |                          |  |                  |                  |                         |                 |                                    |
| Total                     |                        |                          |  |                  |                  |                         |                 |                                    |

80051-01

80051-02

Memo: \* See Sheet 33 for clarification of "Original Date of Issue".  
 Assessment Notes with an original date of Issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
 \*\* Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

| PURPOSE | AMOUNT OF LEASE OBLIGATION OUTSTANDING DECEMBER 31, 2012 | 2013 BUDGET REQUIREMENT |                    |
|---------|--|-------------------------|--------------------|
|         |  | FOR PRINCIPAL           | FOR INTEREST/FEEES |
|         |  |                         |                    |
|         |  |                         |                    |
| 1.      |  |                         |                    |
| 2.      |  |                         |                    |
| 3.      |  |                         |                    |
| 4.      |  |                         |                    |
| 5.      |  |                         |                    |
| 6.      |  |                         |                    |
| 7.      |  |                         |                    |
| 8.      |  |                         |                    |
| 9.      |  |                         |                    |
| 10.     |  |                         |                    |
| 11.     |  |                         |                    |
| 12.     |  |                         |                    |
| TOTAL   |  | 80051-01                | 80051-02           |

Memo: \* See Sheet 33 for clarification of "Original Date of Issue".  
 Assessment Notes with an original date of Issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

| IMPROVEMENTS<br>Specify each authorization by purpose. Do not merely designate<br>by code number. | Balance January 1, 2012 |          | 2012<br>Authorizations | Encumbrances<br>Reclassified | Expended | Authorizations<br>Cancelled | Balance December 31, 2012 |          |
|---|-------------------------|----------|------------------------|------------------------------|----------|-----------------------------|---------------------------|----------|
|   | Funded                  | Unfunded |                        |                              |          |                             | Funded                    | Unfunded |
| 00-06 Extension Water Lines - Atlantis Section  | 5,562                   |          |                        |                              |          |                             | 5,562                     |          |
| 02-23 Acquisition of Land - Parker Run  |                         | 18,566   |                        |                              |          |                             |                           | 18,566   |
| 02-41 Construction of Municipal Building  | 8,094                   |          |                        |                              |          |                             | 8,094                     |          |
| 03-04 Acquisition of Real Property  | 7,072                   |          |                        |                              |          |                             | 7,072                     |          |
| 03-06 Acquisition of Trash Trucks & Cans  | 64,742                  |          |                        |                              | 13,689   |                             | 51,053                    |          |
| 04-04 Acquisition of Trash Trucks   | 13,236                  |          |                        |                              |          |                             | 13,236                    |          |
| 04-15 Acquisition of Fuel Depot   | 62,855                  |          |                        |                              | 12,559   |                             | 50,296                    |          |
| 04-19 Various Improvements Municipal Building   | 23,988                  |          |                        |                              | 22,741   |                             | 1,247                     |          |
| 05-05 Building Construction at Parkertown Doek  | 14,381                  |          |                        |                              | 544      |                             | 13,837                    |          |
| 05-13 Acquisition of Recycling Trucks   | 22,325                  |          |                        |                              | 22,325   |                             |                           |          |
| 05-16 Acquisition of a Tractor  | 925                     |          |                        |                              |          |                             | 925                       |          |
| 05-22 Construction of Recreation Trail  | 1,221                   |          |                        |                              |          |                             | 1,221                     |          |
| 05-33 Purchase of Motorcycles   | 5,805                   |          |                        |                              |          |                             | 5,805                     |          |
| 06-07 Various road Improvements   |                         | 243,048  |                        |                              |          |                             |                           | 243,048  |
| 06-14 Construction of Recreation Fields   | 195,650                 |          |                        |                              | 30,446   |                             | 165,204                   |          |
| 06-15 Construction of Recreation Fields   |                         | 131      |                        |                              |          |                             |                           | 131      |
| <b>PAGE TOTAL</b>   | 425,856                 | 261,745  |                        |                              | 102,304  |                             | 323,552                   | 261,745  |



SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (continued)

| IMPROVEMENTS<br>Specify each authorization by purpose. Do not merely designate<br>by code number. | Balance January 1, 2012 |           | 2012<br>Authorizations | Encumbrances<br>Reclassified | Expended  | Authorizations<br>Cancelled | Balance December 31, 2012 |           |
|---|-------------------------|-----------|------------------------|------------------------------|-----------|-----------------------------|---------------------------|-----------|
|   | Funded                  | Unfunded  |                        |                              |           |                             | Funded                    | Unfunded  |
| 07-04 Constnction of North Burgee Drive   |                         | 32,446    |                        |                              |           |                             |                           | 32,446    |
| 07-10 Purchase Trash Truck  |                         | 28,000    |                        |                              |           |                             |                           | 28,000    |
| 07-25 Purchase of Open Space  | 67,500                  | 1,282,500 |                        |                              |           |                             | 67,500                    | 1,282,500 |
| 08-03 Acquisition & Installation of Automatic Doors   |                         | 14,890    |                        |                              |           |                             |                           | 14,890    |
| 08-04 Improvements to Lexington drive   |                         | 161,439   |                        |                              |           |                             |                           | 161,439   |
| 09-05 Improvements to Forest Edge Drive   |                         | 94,838    |                        |                              |           |                             |                           | 94,838    |
| 09-06 Improvements to Frog Pond Road  |                         | 392,208   |                        |                              | 7,154     |                             |                           | 385,054   |
| 09-13 Various Capital Improvements  |                         | 619,963   |                        |                              |           |                             |                           | 619,963   |
| 10-20 Various Capital Improvements  |                         | 798,374   |                        |                              | 380,819   |                             |                           | 417,555   |
| 11-15 Various Capital Improvements  | 209,750                 | 1,610,250 |                        |                              | 935,716   |                             |                           | 884,284   |
| 12-12 Various Capital Improvements  |                         |           | 1,700,000              |                              | 375,000   |                             |                           | 1,325,000 |
|   |                         |           |                        |                              |           |                             |                           |           |
|   |                         |           |                        |                              |           |                             |                           |           |
|   |                         |           |                        |                              |           |                             |                           |           |
|   |                         |           |                        |                              |           |                             |                           |           |
|   |                         |           |                        |                              |           |                             |                           |           |
|   |                         |           |                        |                              |           |                             |                           |           |
| PAGE TOTAL  | 277,250                 | 5,034,908 | 1,700,000              |                              | 1,698,689 |                             | 67,500                    | 5,245,969 |
| TOTAL   | 703,106                 | 5,296,653 | 1,700,000              |                              | 1,800,993 |                             | 391,052                   | 5,507,714 |

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

|   |          | DEBT    | CREDIT  |
|---|----------|---------|---------|
| Balance January 1, 2012   | 80031-01 |         | 283,384 |
| Received from 2012 Budget Appropriation *   | 80031-02 | xxxxxx  |         |
| Other   |          | xxxxxx  |         |
| Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund) | 80031-03 | xxxxxx  |         |
| List by Improvements - Direct Charges Made for Preliminary Costs:                       |          | xxxxxx  | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
|   |          |         | xxxxxx  |
| Appropriated to Finance Improvement Authorizations                                      | 80031-04 | 85,000  | xxxxxx  |
|   |          |         | xxxxxx  |
| Balance December 31, 2012   | 80031-05 | 198,384 | xxxxxx  |
|   |          | 283,384 | 283,384 |

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

**NOT APPLICABLE**  
**GENERAL CAPITAL FUND**  
 SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

|  |          | DEBIT  | CREDIT |
|--|----------|--------|--------|
| Balance January 1, 2012                            | 80030-01 | xxxxxx |        |
| Received from 2012 Budget Appropriation *          | 80030-02 | xxxxxx |        |
| Received from 2012 Emergency Appropriation *       | 80030-03 | xxxxxx |        |
| Appropriated to Finance Improvement Authorizations | 80030-04 |        | xxxxxx |
| Balance December 31, 2012                          | 80030-05 |        | xxxxxx |

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

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

| Purpose                              | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount Down Payment In Budget of 2012 or Prior Years |
|--------------------------------------|---------------------|------------------------------|------------------------------------|--|
| 2012-12 Various Capital Improvements | 1,700,000           | 1,615,000                    | 85,000                             |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
|                                      |                     |                              |                                    |  |
| <b>TOTAL</b>                         | 80032-00            | 1,700,000                    | 1,615,000                          | 85,000   |

**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 | xxxxxx | 528    |
| Premium on Sale of Bonds                           |          | xxxxxx |        |
| Funded Improvement Authorizations Canceled         |          | xxxxxx |        |
| Premium on Notes                                   |          |        |        |
| Other  |          |        |        |
| Appropriated to Finance Improvement Authorizations | 80029-02 |        | xxxxxx |
| Appropriated to 2012 Budget Revenue                | 80029-03 |        | xxxxxx |
| Balance December 31, 2012                          | 80029-04 | 528    | xxxxxx |
|  |          | 528    | 528    |

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2012 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2012 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.



INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2011

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from 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 filed in should be marked "Not Applicable".

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