

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

POPULATION LAST CENSUS: 3559
 NET VALUATION TAXABLE 2012: \$910,988,207
 MUNICODE 1433
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2013
MUNICIPALITIES - FEBRUARY 10, 2013

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

Borough of Riverdale , County of Morris

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

	Date	Examined by:	
1			Preliminary Check
2			Examined

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

Signature



Title:

Chief Financial Officer

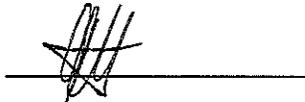
(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared 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, Kenneth Sesholtz, am the Chief Financial Officer, License # N0167 of the Borough of Riverdale, County of Morris and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of December 31, 2012 completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature:



Title:

Chief Financial Officer

Address:

91 Newark Pompton Turnpike, Riverdale, New Jersey 07457

Phone Number:

973-835-4060

Fax Number:

973-835-0783

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

N/A

Registered Municipal Accountant

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

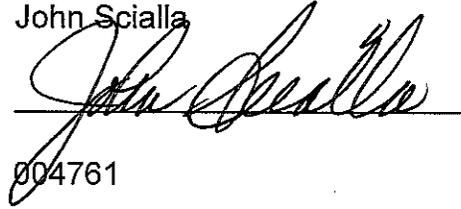
This _____ day of _____, 2013

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

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

Printed name: John Scialla

Signature: _____



Certificate #: 004761

Date: _____

2/6/13

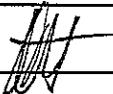
MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Borough of Riverdale
 Chief Financial Officer: Kenneth Sesholtz
 Signature: 
 Certificate #: N0167
 Date: 2/4/13

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Borough of Riverdale
 Chief Financial Officer: Kenneth Sesholtz
 Signature: _____ N/A
 Certificate#: N0167
 Date: _____

22-6012348

Fed. I.D. #

Borough of Riverdale

Municipality

Morris

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2012

	(1)	(2)	(3)
	Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	<u>\$38,769.17</u>	<u>\$208,032.32</u>	<u>\$71,186.00</u>

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

_____ Single Audit

_____ Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000.00 beginning with Fiscal Years ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from the 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 the state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts Tax, etc) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

2/4/13

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

N/A

CERTIFICATION

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

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

Name _____

Title: 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.

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 \$801,110,100.


SIGNATURE OF TAX ASSESSOR

Borough of Riverdale
(MUNICIPALITY)

Morris
(COUNTY)

Note: The certification of the Net Valuation Taxable of property liable to taxation for the year 2013 has been corrected.

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS OF DECEMBER 31, 2012**

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

Title of Account	Debit	Credit
Cash	1,816,287.75	
Cash-Change Fund	100.00	
Due from the State of NJ - Senior Citizens and Veterans	8,468.72	
Sub-Total	1,824,856.47	
Taxes Receivable -2012	68,673.36	
- Prior	2,383.97	
Sub-Total	71,057.33	
Tax Title Liens Receivable	70,332.39	
Property Acquired for Taxes	235,100.00	
Revenue Accounts Receivable	11,941.03	
Due from Grant Fund	59,392.85	
Due From Escrow	402.85	
Sub-Total	448,226.45	
Deferred Charges:		
Special Emergency	80,000.00	
Appropriation Reserves		316,182.19
Encumbrances Payable		65,193.17
Accounts Payable		44,944.04
Tax Overpayments		15,315.61
Prepaid Taxes		110,335.80
Due to:		
State of New Jersey - Marriage License		150.00
- Building Surcharge		1,556.00
County - Added Taxes		9,242.40
Special Emergency Note Payable		80,000.00
Appropriated Reserves:		
Tax Appeals		293,051.82
Reassessment		11,325.00
Master Plan		5,154.94
Third Party Liens		15,360.81
Tax Sale Premium		6,000.00
		973,811.78 "C"
Reserve for Receivables		448,226.45
Fund Balance		931,044.69
	2,353,082.92	2,353,082.92

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)
AS OF DECEMBER 31, 2012**

Title of Account	Debit	Credit
Dog Licenses Fund:		
Cash	5,944.60	
Reserve for Dog License		5,944.60
	5,944.60	5,944.60
Other Trust Fund:		
Cash	1,092,845.54	
Due to Current Fund - Escrow		402.85
Reserve for:		
Unemployment		50,896.02
Law Enforcement		2,958.28
Library/Civic Center		35,000.00
Affordable Housing		458,539.01
Open Space		169,810.15
POAA		298.00
Food Pantry		6,285.39
Police Outside Duty		48,366.89
Public Defender		1,006.50
Recreation Fields		1,496.26
Recreation Programs		2,744.03
Historic Preservation/Open Space		65.18
Celebration of Public Events		2,635.46
Snow Removal		18,342.38
Special Deposits		293,999.14
	1,092,845.54	1,092,845.54

(Do not crowd - add additional sheets)

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2011 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2012</u>
1. _____	\$ _____	\$ _____	_____	\$ _____
2. _____				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				
11. _____				
12. _____				
13. _____				
14. _____		(Refer to Sheet 6)		
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals:	\$ _____		_____	\$ _____

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

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

*Show as red figure

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND
AS OF DECEMBER 31, 2012**

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	488,050.00	*****
Bonds and Notes Authorized But Not Issued	*****	488,050.00
Cash	252,485.52	
Deferred Charges to Future Taxation:		
Unfunded	2,687,513.46	
Bond Anticipation Notes Payable		2,200,000.00
Encumbrances Payable		17,791.23
Reserve for Payment of Debt Service		55,622.30
Capital Improvement Fund		51,788.10
Improvement Authorizations:		
Funded		18,635.21
Unfunded		524,437.69
Fund Balance		71,724.45
	3,428,048.98	3,428,048.98

(Do not crowd - add additional sheets)

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

Grant	Balance January 1, 2012	2012 Budget Revenue Realized	Received	Cancelled	Balance December 31, 2012
State:					
New Jersey Department of Transportation:					
Mathews Avenue	180,000.00		180,000.00		
Newark Pompton Turnpike	68,847.18				68,847.18
Meade Avenue and Haycock Avenue	134,833.82				134,833.82
Municipal Alliance					
Drunk Driving Enforcement					
Body Armor Fund		1,778.11	1,778.11		
Clean Communities Program		5,981.99	5,981.99		
Alcohol Education Rehabilitation		916.89	916.89		
Recycling Tonnage Grant		11,536.15	11,536.15		
Highlands Council - Initial / Plan Conformance	31,369.13				31,369.13
Subtotal	415,050.13	20,213.14	200,213.14	0.00	235,050.13
Federal:					
U.S. Forest Service - Shade Tree (pass through):	7,000.00		7,000.00		
U.S. Forest Service - Fire Assistance (pass through):		3,000.00	3,000.00		
CDBG - Sewer Pump Station	80,000.00				80,000.00
CDBG - Community Center (ADA Elevator)	80,000.00		60,464.00		19,536.00
United States Department of Justice:					
Bullet Proof Vest Program	1,159.28		1,159.28		
Subtotal	168,159.28	3,000.00	71,623.28	0.00	99,536.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2012	Transferred from 2012		Expended	Cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87			
State:						
N.J. Department of Transportation:						
Newark Pompton Turnpike	36,843.37					36,843.37
Meade Avenue and Haycock Avenue	18,095.09			14,860.64		3,234.45
Mathews Avenue	180,000.00			180,000.00		
Drunk Driving Enforcement	22,841.11			3,796.90		19,044.21
Clean Communities Program	4,124.72			4,124.72		5,981.99
Recycling Tonnage Grant	9,695.34	11,536.15		2,610.06		18,621.43
Body Armor Fund	4,693.13	1,778.11		1,690.00		4,781.24
Alcohol Education Rehabilitation	4,319.98	916.89		950.00		4,286.87
Subtotal	280,612.74	14,231.15	5,981.99	208,032.32	0.00	92,793.56
Federal:						
FEMA - Assistance to Firefighters Grant	12,678.04					12,678.04
US Forest Service - Volunteer Fire Assistance Grant	1,000.00		3,000.00	3,000.00		1,000.00
United States Department of Justice:						
Bullet Proof Vest Program	2,029.92					2,029.92
CDBG - Sewer Pump Station	80,000.00					80,000.00
CDBG - Community Center (ADA Elevator)	75,200.00			71,186.00		4,014.00
Subtotal	170,907.96	0.00	3,000.00	74,186.00	0.00	99,721.96

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
BALANCE JANUARY 1, 2012	xxxxxxxxxxx	xxxxxxxxxxx
SCHOOL TAX PAYABLE # 85001-00	xxxxxxxxxxx	
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2011 - 2012) 85002-00	xxxxxxxxxxx	
LEVY SCHOOL YEAR JULY 1, 2012 - JUNE 30, 2013	xxxxxxxxxxx	
LEVY CALENDAR YEAR 2012	xxxxxxxxxxx	6,828,138.50
PAID	6,828,138.50	xxxxxxxxxxx
BALANCE DECEMBER 31, 2012	xxxxxxxxxxx	xxxxxxxxxxx
SCHOOL TAX PAYABLE # 85003-00		xxxxxxxxxxx
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2012 - 2013) 85004-00		xxxxxxxxxxx
	6,828,138.50	6,828,138.50

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

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
BALANCE JANUARY 1, 2012 85045-00	xxxxxxxxxxx	172,890.08
2012 Levy 81105-00	xxxxxxxxxxx	91,098.82
Added Taxes - 2012		403.70
Interest Earned	xxxxxxxxxxx	
Expenditures	94,582.45	xxxxxxxxxxx
		xxxxxxxxxxx
BALANCE DECEMBER 31, 2012 85046-00	169,810.15	xxxxxxxxxxx
	264,392.60	264,392.60

REGIONAL SCHOOL TAX

(PROVIDE A SEPARATE STATEMENT FOR REGIONAL DISTRICT INVOLVED)

NOT APPLICABLE	Debit	Credit
BALANCE JANUARY 1, 2012	xxxxxxxxxxx	xxxxxxxxxxx
SCHOOL TAX PAYABLE # 85031-00	xxxxxxxxxxx	
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2011 - 2012) 85032-00	xxxxxxxxxxx	
LEVY SCHOOL YEAR JULY 1, 2012 - JUNE 30, 2013	xxxxxxxxxxx	N/A
LEVY CALENDAR YEAR 2012	xxxxxxxxxxx	
PAID		xxxxxxxxxxx
BALANCE DECEMBER 31, 2012	xxxxxxxxxxx	xxxxxxxxxxx
SCHOOL TAX PAYABLE # 85033-00		xxxxxxxxxxx
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2012 - 2013) 85034-00		xxxxxxxxxxx

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
BALANCE JANUARY 1, 2012	xxxxxxxxxxx	xxxxxxxxxxx
SCHOOL TAX PAYABLE # 85041-00	xxxxxxxxxxx	
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2011 - 2012) 85042-00	xxxxxxxxxxx	
LEVY SCHOOL YEAR JULY 1, 2011 - JUNE 30, 2012	xxxxxxxxxxx	N/A
LEVY CALENDAR YEAR 2012	xxxxxxxxxxx	
PAID		xxxxxxxxxxx
BALANCE DECEMBER 31, 2012	xxxxxxxxxxx	xxxxxxxxxxx
SCHOOL TAX PAYABLE # 85043-00		xxxxxxxxxxx
SCHOOL TAX DEFERRED (NOT IN EXCESS OF 50% OF LEVY - 2012 - 2013) 85044-00		xxxxxxxxxxx
		xxxxxxxxxxx

Must include unpaid requisitions.

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
BALANCE JANUARY 1, 2012	80004-01	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2012	80004-02	xxxxxxxxxxx	
			xxxxxxxxxxx
EXPENDED	80004-09	N/A	
BALANCE DECEMBER 31, 2012	80004-10		

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

BALANCE JANUARY 1, 2012	80004-03	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2012	80004-04	xxxxxxxxxxx	xxxxxxxxxxx
EXPENDED	80004-11	N/A	xxxxxxxxxxx
BALANCE DECEMBER 31, 2012	80004-12		

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

BALANCE JANUARY 1, 2012	80004-05	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2012	80004-06	xxxxxxxxxxx	xxxxxxxxxxx
EXPENDED	80004-13	N/A	xxxxxxxxxxx
BALANCE DECEMBER 31, 2012	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

BALANCE JANUARY 1, 2012	80004-07	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2012	80004-08	xxxxxxxxxxx	xxxxxxxxxxx
EXPENDED	80004-15	N/A	xxxxxxxxxxx
BALANCE DECEMBER 31, 2012	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	575,000.00	575,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Adopted Budget	872,421.15	885,283.74	12,862.59
Added by N.J.S.A. 40A:4-87: (List on 17a)	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Attached	98,834.99	98,834.99	
Total Miscellaneous Revenue Anticipated 80103-	971,256.14	984,118.73	12,862.59
Receipts from Delinquent Taxes 80104-	50,000.00	53,581.70	3,581.70
Amount to be Raised by Taxation:	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	4,538,817.77	xxxxxxxxxxxxx	xxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxx	xxxxxxxxxxxxx
(c) Minimum Library Tax 80121-	283,071.41	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	4,821,889.18	5,134,617.28	312,728.10
	6,418,145.32	6,747,317.71	329,172.39

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total Item 10 or 14 on Sheet 2) 80108-00	xxxxxxxxxxxxx	13,687,794.14
Amount to be Raised by Taxation	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Local District School Tax 80109-00	6,828,138.50	xxxxxxxxxxxxx
Vocational School District		xxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxx
County Taxes 80111-00	2,078,048.21	xxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	9,242.40	xxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxx
Municipal Open Space Tax 80120-00	91,502.52	xxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxx	453,754.77
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	5,134,617.28	xxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxx	
	14,141,548.91	14,141,548.91

*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

BOROUGH OF RIVERDALE

2012 Budget as Adopted	80012-01	6,319,310.33
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	98,834.99
Appropriated for 2012 (Budget Statement Item 9)	80012-03	6,418,145.32
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	80,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	6,498,145.32
Add Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	6,498,145.32
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	5,728,207.98
Paid or Charged - Reserve for Uncollected Tax	80012-09	453,754.77
Reserved	80012-10	316,182.19
Total Expenditures	80012-11	6,498,144.94
Unexpended Balances Canceled (see footnote)	80012-12	0.38

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation cancelled in the Budget Document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2012 Authorization		
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	N/A	
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2012 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxxxx	xxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxxx	12,862.59
Delinquent Tax Collections	80013-02	xxxxxxxxxxxx	3,581.70
		xxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03		312,728.10
Unexpended Balances of 2012 Budget Approp.	80013-04	xxxxxxxxxxxx	0.38
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxxxx	133,875.71
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves	80013-05	xxxxxxxxxxxx	111,204.75
Prior Years Interfunds Returned in 2012	80013-06	xxxxxxxxxxxx	3,385.99
Cancel Prior Year Reserves			8,264.73
Cancel Prior Year Outstanding Checks		xxxxxxxxxxxx	596.81
Accounts Payable Cancelled		xxxxxxxxxxxx	1,329.88
Deferred School Tax Revenue: (See Sheets 13 & 14)		xxxxxxxxxxxx	xxxxxxxxxxxx
Balance - January 1, 2012	80013-07		xxxxxxxxxxxx
Balance - December 31, 2012	80013-08	xxxxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxxxx	xxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxxxxx
			xxxxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxxxx
Interfund Advance Originating in 2012	80013-12	59,795.70	xxxxxxxxxxxx
Cancel Prior Year Receivables			xxxxxxxxxxxx
Refund of Prior Year Revenue		3,927.17	xxxxxxxxxxxx
Senior Citizens Disallowed - Prior Year		1,738.52	xxxxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	522,369.25	xxxxxxxxxxxx
		587,830.64	587,830.64

**SURPLUS - CURRENT FUND
YEAR 2012**

		Debit	Credit
1. Balance - January 1, 2012	80014-01	xxxxxxxxxxxxx	983,675.44
2.		xxxxxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxxxxxx	522,369.25
4. Amount Appropriated in the 2011 Budget-Cash	80014-03	575,000.00	xxxxxxxxxxxxx
5. Amount Appropriated in 2012 Budget with Prior			xxxxxxxxxxxxx
Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxx
6.			xxxxxxxxxxxxx
7. Balance - December 31, 2012	80014-05	931,044.69	xxxxxxxxxxxxx
		1,506,044.69	1,506,044.69

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

Cash	80014-06		1,816,287.75
Investments	80014-07		
Change Fund/Petty Cash Fund			100.00
Sub-Total			1,816,387.75
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		973,811.78
Cash Surplus	80014-09		842,575.97
Deficit in Cash Surplus	80014-10		
*Other Assets Pledged to Surplus:			
(1) Due from State of N.J. Senior Citizens			
and Veterans Deduction	80014-16	8,468.72	
Deferred Charges #	80014-12	80,000.00	
Cash Deficit #	80014-13		
Grants Receivable			
Total Other Assets	80014-14		88,468.72
	80014-15		931,044.69

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

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

CURRENT TAXES - 2012 LEVY

1.	Amount of Levy as per Duplicate (Analysis)#	82101-00	<u>13,819,692.05</u>
		82113-00	<u> </u>
2.	Amount of Levy - Special District Taxes	82102-00	<u> </u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	<u> </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	<u>61,224.85</u>
5a.	Subtotal 2012 Levy	\$	<u>13,880,916.90</u>
5b.	Reductions due to tax appeals**	\$	<u> </u>
5c.	Total 2012 Levy	82106-00	<u>13,880,916.90</u>
6.	Transferred to Tax Title Liens	82107-00	<u>9,802.86</u>
7.	Transferred to Foreclosed Property	82108-00	<u> </u>
8.	Remitted, Abated or Canceled	82109-00	<u>114,646.54</u>
9.	Discount Allowed	82110-00	<u> </u>
10.	Collected in Cash: In 2011	82121-00	<u>99,316.65</u>
	In 2012*	82122-00	<u>13,519,551.97</u>
	State's Share of 2012 Senior Citizens and Veterans Deductions allowed	82123-00	<u>68,925.52</u>
	R.E.A.P. Revenue	82124-00	<u> </u>
	Total To Line 14	82111-00	<u>13,687,794.14</u>
11.	Total Credits		<u>13,812,243.54</u>
12.	Amount Outstanding - December 31, 2012	83120-0	<u>68,673.36</u>
13.	Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is <u>98.60%</u>	82112-00	

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

14.	Calculation of Current Taxes Realized in Cash:		
	Total of Line 10	13,687,794.14	<u> </u>
	Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals		<u> </u>
	To Current Taxes Realized in Cash (Sheet 17)	13,687,794.14	<u> </u>

Note A: In showing the above percentage, the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 / \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 2012 collections.

**Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE/TAXLEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2012

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

(1) Utilizing Accelerated Tax Sale

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

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22).....	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium).....		_____
Net Cash Collected.....	\$	_____ N/A
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 VETERAN DEDUCTIONS

	Debit	Credit
1. Balance - January 1, 2012	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Due From State of New Jersey	2,031.72	xxxxxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	14,250.00	xxxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	44,250.00	xxxxxxxxxxxxx
4. Senior Citizens Deductions Allowed By Tax Collector	11,998.25	xxxxxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	1,000.00	xxxxxxxxxxxxx
6. Vet Deductions Disallowed By Tax Collector		2,190.73
7. Senior Citizens Deductions Disallowed by Tax Collector	xxxxxxxxxxxxx	382.00
8. Senior Citizens Deductions Disallowed by Tax Collector 2011 Taxes	xxxxxxxxxxxxx	1,738.52
9. Received in Cash from State	xxxxxxxxxxxxx	60,750.00
10.		
11.		
12. Balance - December 31, 2012	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxxx	8,468.72
Due To State of New Jersey		xxxxxxxxxxxxx
	73,529.97	73,529.97

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

Line 2	14,250.00	
Line 3	44,250.00	
Line 4 & 5	12,998.25	
Sub - Total	71,498.25	
Less: Line 6 & 7	2,572.73	
To Line 10, Sheet 22	68,925.52	

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

		Debit	Credit
Balance January 1, 2012		xxxxxxxxxxxx	284,107.38
Taxes Pending Appeals	284,107.38	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxxx	
Budget Appropriations - 2012			20,000.00
Cash paid to Appellants (Including 5% Interest from Date of Payment)		11,055.56	xxxxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)			xxxxxxxxxxxx
Realized to Current Fund Budget			
Balance December 31, 2012		293,051.82	xxxxxxxxxxxx
Taxes Pending Appeals*	293,051.82	xxxxxxxxxxxx	xxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxx	xxxxxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012		304,107.38	304,107.38

Maureen Murphy
Signature of Tax Collector

T0903
License #

1/29/13
Date

ACCELERATED TAX SALE - CHAPTER 99

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

Note: This sheet should be completed only if you are conducting and 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 _____ % N/A
 [(2013 Estimated Total Levy - 2012 Total Levy)/2012 Total Levy]

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

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

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

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

Total \$ _____

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

4. Cash Required \$ _____

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

6. Reserve for Uncollected taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. BALANCE JANUARY 1, 2012			112,982.66	XXXXXXXXXXXX
A. Taxes	83102-00	61,430.41	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83103-00	51,552.25	XXXXXXXXXXXX	XXXXXXXXXXXX
2. CANCELLED:			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXXXX	
B. Tax Title Liens		83106-00	XXXXXXXXXXXX	
3. TRANSFERRED TO FORECLOSED TAX TITLE LIENS:			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXXXX	
4. ADDED TAXES			3,512.54	XXXXXXXXXXXX
5. ADDED TAX TITLE LIENS				XXXXXXXXXXXX
6. Adjustment between Taxes (Other than current Year) and Tax Title Liens			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXXXX	(1) 8,977.28
B. Tax Title Liens - Transfers from Taxe:	83107-00		(1) 8,977.28	XXXXXXXXXXXX
7. BALANCE BEFORE CASH PAYMENTS			XXXXXXXXXXXX	116,495.20
8. TOTALS			125,472.48	125,472.48
9. BALANCE BROUGHT DOWN			116,495.20	XXXXXXXXXXXX
10. COLLECTED:			XXXXXXXXXXXX	53,581.70
A. Taxes	83116-00	53,581.70	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXXXX	XXXXXXXXXXXX
11. Interest & Costs - 2012 Tax Sale				XXXXXXXXXXXX
12. 2012 TAXES TRANSFERRED TO LIENS			9,802.86	XXXXXXXXXXXX
13. 2012 TAXES			68,673.36	XXXXXXXXXXXX
14. BALANCE, DECEMBER 31, 2012			XXXXXXXXXXXX	141,389.72
A. Taxes	83121-00	71,057.33	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83122-00	70,332.39	XXXXXXXXXXXX	XXXXXXXXXXXX
15. TOTALS			194,971.42	194,971.42

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 45.99%

17. Item No. 14 multiplied by percentage shown above is \$65,025.13 and represents
the maximum amount that can be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current taxes)

(1) These amounts will always be the same

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

		Debit	Credit
1. BALANCE JANUARY 1, 2012	84101-00	235,100.00	XXXXXXXXXXXXXX
2. FORECLOSED OR DEEDED IN 2012		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00		XXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00		XXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXX	
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00		XXXXXXXXXXXXXX
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00	XXXXXXXXXXXXXX	
8. SALES		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
9. CASH *	84109-00	XXXXXXXXXXXXXX	
10. CONTRACT		XXXXXXXXXXXXXX	
11. MORTGAGE	84111-00	XXXXXXXXXXXXXX	
12. LOSS ON SALES	84112-00	XXXXXXXXXXXXXX	
13. GAIN ON SALES	84113-00		XXXXXXXXXXXXXX
14. BALANCE, DECEMBER 31, 2012	84114-00	XXXXXXXXXXXXXX	235,100.00
		235,100.00	235,100.00

CONTRACT SALES

		Debit	Credit
15. BALANCE, JANUARY 1, 2012	84115-00		XXXXXXXXXXXXXX
16. 2007 SALES FROM FORECLOSED PROPERTY	84116-00		XXXXXXXXXXXXXX
17. COLLECTED *	84117-00	XXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXX	N/A
19. BALANCE DECEMBER 31, 2012	84119-00	XXXXXXXXXXXXXX	

MORTGAGE SALES

		Debit	Credit
20. BALANCE JANUARY 1, 2012	84120-00		XXXXXXXXXXXXXX
21. 2007 SALES FROM FORECLOSED PROPERTY	84121-00		XXXXXXXXXXXXXX
22. COLLECTED *	84122-00	XXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXX	N/A
24. BALANCE, DECEMBER 31, 2012	84124-00	XXXXXXXXXXXXXX	

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

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as of Dec. 31, 2012
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	N/A	\$ _____	\$ _____	\$ _____
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.	_____	N/A	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On account of</u>	<u>Date Entered</u>	<u>Estimated Amount</u>	<u>Appropriated for in Budget of Year 2013</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	N/A	_____	\$ _____	_____
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	XXXXXXXXXXXX		
ISSUED	80033-02	XXXXXXXXXXXX		
PAID	80033-03		XXXXXXXXXXXX	
CANCELLED AT ISSUANCE		N/A		
OUTSTANDING DECEMBER 31, 2012	80033-04		XXXXXXXXXXXX	
2013 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	
2013 INTEREST ON BONDS*		80033-06		
ASSESSMENT SERIAL BONDS				
OUTSTANDING JANUARY 1, 2012	80033-07	XXXXXXXXXXXX		
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09		XXXXXXXXXXXX	
		N/A		
OUTSTANDING DECEMBER 31, 2012	80033-10		XXXXXXXXXXXX	
2013 BOND MATURITIES - ASSESSMENT SERIAL BONDS			80033-11	
2013 INTEREST ON BONDS*		80033-12		
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)			80033-13	

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		N/A		
Total				
	80033-14	80033-15		

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

(COUNTY) (MUNICIPAL) _____

LOAN _____

		Debit	Credit	2013 Debt Service
OUTSTANDING JANUARY 1, 2012	80033-01	XXXXXXXXXXXX		
ISSUED	80033-02	XXXXXXXXXXXX		
PAID	80033-03		XXXXXXXXXXXX	
		N/A		
OUTSTANDING DECEMBER 31, 2012	80033-04		XXXXXXXXXXXX	
2013 LOAN MATURITIES			80033-05	\$
2013 INTEREST ON LOANS			80033-06	\$
TOTAL 2013 DEBT SERVICE FOR _____ LOAN			80033-13	\$

LOAN

OUTSTANDING JANUARY 1, 2012	80033-07	XXXXXXXXXXXX		
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09		XXXXXXXXXXXX	
		N/A		
OUTSTANDING DECEMBER 31, 2012	80033-10		XXXXXXXXXXXX	
2013 LOAN MATURITIES			80033-11	\$
2013 INTEREST ON LOANS			80033-12	\$
TOTAL 2013 DEBT SERVICE FOR _____ LOAN			80033-13	\$

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		N/A		
Total				
	80033-14	80033-15		

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
OUTSTANDING JANUARY 1, 2012	80034-01	xxxxxxxxxxxx		
PAID	80034-02		xxxxxxxxxxxx	
		N/A		
OUTSTANDING DECEMBER 31, 2012	80034-03		xxxxxxxxxxxx	
2103 BOND MATURITIES - TERM BONDS		80034-04		
2013 INTEREST ON BONDS*		80034-05		

TYPE I SCHOOL SERIAL BOND

OUTSTANDING JANUARY 1, 2012	80034-06			
ISSUED	80034-07	xxxxxxxxxxxx		
PAID	80034-08		xxxxxxxxxxxx	
		N/A		
OUTSTANDING DECEMBER 31, 2012	80034-09		xxxxxxxxxxxx	
2013 INTEREST ON BONDS*		80034-10		
2013 BOND MATURITIES - SERIAL BONDS			80034-11	
TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)			80034-12	

LIST OF BONDS ISSUED DURING 2012

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

2011 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-	\$80,000.00	\$1,000.00
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State and County Taxes	80039-		
5.			
6.			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirements		Interest Computed To (Insert Date)
						For Principal	For Interest **	
1. 9-1999 Acquisition and Renovation of Property	950,000.00	5/1/2000						
2. 5-2000 Acquisition and Renovation of Property	300,000.00	5/10/2001						
3. 5-2000 Acquisition and Renovation of Property	125,000.00	1/17/2002						
4. 5-2000 Acquisition and Renovation of Property	425,000.00	11/4/2004						
5. 5-2000 Acquisition and Renovation of Property	13,250.00	10/28/2010						
6. 11-2003 Purchase - Fire Pumper	375,000.00	1/14/2004	100,000.00	9/27/2013	1.40%	50,000.00	1,396.11	9/27/2013
7. 11-2003 Purchase - Fire Pumper	5,000.00	10/28/2010	5,000.00	9/27/2013	1.40%	5,000.00	69.81	9/27/2013
8. 11-2004/2-2006 Various Capital Improvements	1,500,000.00	11/4/2004	525,000.00	9/27/2013	1.40%	262,500.00	7,329.58	9/27/2013
9. 11-2004/2-2006 Various Capital Improvements	1,675,000.00	11/2/2006	863,250.00	9/27/2013	1.40%	220,000.00	12,051.93	9/27/2013
10. 11-2004/2-2006 Various Capital Improvements	50,000.00	10/29/2009	45,000.00	9/27/2013	1.40%	6,500.00	628.25	9/27/2013
11. 11-2004/2-2006 Various Capital Improvements	50,000.00	10/28/2010	50,000.00	9/27/2013	1.40%	5,000.00	698.06	9/27/2013
12. 11-2004/2-2006 Various Capital Improvements	95,750.00	10/27/2011	95,750.00	9/27/2013	1.40%		1,336.78	9/27/2013
13. 11-2004/2-2006 Various Capital Improvements	250,000.00	9/28/2012	250,000.00	9/27/2013	1.40%		3,490.28	9/27/2013
14. 1-2006 Acquisition and Renovation of Property	1,325,000.00	11/2/2006						
15. 1-2006 Acquisition and Renovation of Property	200,000.00	10/30/2008	165,000.00	9/27/2013	1.40%	25,000.00	2,303.58	9/27/2013
16. 1-2006 Acquisition and Renovation of Property	8,500.00	10/28/2010	8,500.00	9/27/2013	1.40%	8,500.00	118.67	9/27/2013
17. 6-2007 Acquisition of Property	100,000.00	10/30/2008	70,000.00	9/27/2013	1.40%	10,000.00	977.28	9/27/2013
18. 6-2007 Acquisition of Property	25,000.00	10/29/2009	20,000.00	9/27/2013	1.40%	5,000.00	279.22	9/27/2013
19. 6-2007 Acquisition of Property	2,500.00	10/28/2010	2,500.00	9/27/2013	1.40%	2,500.00	34.90	9/27/2013
Total	7,475,000.00		2,200,000.00			600,000.00	30,714.45	

80051-01

80051-02

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.	N/A		
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total		80051-01	80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Authorizations Cancelled	Balance - December 31, 2012	
	Funded	Unfunded				Funded	Unfunded
8-2003 Purchase and Installation of HVAC System	16,635.21					16,635.21	
11-2004/2-2006/8-2012 Various Capital Improvements		697,273.00	40,000.00	210,835.31		2,000.00	524,437.69
Sub-Total	16,635.21	697,273.00	40,000.00	210,835.31		18,635.21	524,437.69

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
8-2012 Various Capital Improvements	40,000.00	38,000.00	2,000.00	2,000.00
Total 80032-00	40,000.00	38,000.00	2,000.00	2,000.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR 2012

		Debit	Credit
Balance January 1, 2012	80029-01	xxxxxxxxxxx	68,644.45
Premium on Sale of Bonds		xxxxxxxxxxx	
Funded Improvement Authorizations Cancelled		xxxxxxxxxxx	
Premium on Sale of Notes			3,080.00
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2021 Budget Revenue	80029-03		xxxxxxxxxxx
Balance December 31, 2012	80029-04	71,724.45	xxxxxxxxxxx
		71,724.45	71,724.45

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012			\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)			\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2013		\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement		\$ _____	N/A
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.

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND
 AS OF DECEMBER 31, 2012
Operating and Capital Sections
 (SEPARATELY STATED)

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

Title of Account	Debit	Credit
WATER/SEWER OPERATING FUND		
Cash	1,288,050.50	
Change Fund	50.00	
Consumer Accounts Receivable	71,275.15	
Encumbrances Payable		23,973.57
Accounts Payable		6,905.00
Appropriation Reserves		91,615.36
Meter Deposits		4,375.00
Water/Sewer Overpayments		3,859.87
Accrued Interest on Notes		1,662.50
		132,391.30 "c"
Reserve for Receivables		71,275.15
Fund Balance		1,155,709.20
	1,359,375.65	1,359,375.65
WATER/SEWER CAPITAL FUND		
Cash	584,468.27	
Fixed Capital	4,015,953.32	
Fixed Capital - Authorized and Uncompleted	8,000,000.00	
Encumbrance Payable		74,807.57
Bond Anticipation Notes		450,000.00
Capital Improvement Fund		67,595.00
Reserve for Amortization		4,015,953.32
Deferred Reserve for Amortization		951,300.00
Reserve for Payment of Debt		100,000.00
Improvement Authorizations:		
Funded		313,950.00
Unfunded		6,597,355.45
Fund Balance		29,460.25
Estimated Proceeds	6,598,700.00	
Bonds and Notes Authorized not Issued		6,598,700.00
	19,199,121.59	19,199,121.59

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS				Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget	Interfunds	XXXXXX		
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Bond Anticipation Notes							
Other Liabilities							
Trust Surplus	87,963.81	17,837.39					105,801.20
Less Assets "Unfinanced"*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	87,963.81	17,837.39			0.00		105,801.20

*Show as red figure

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2012

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated 91301-	697,425.00	697,425.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	1,025,000.00	1,490,897.66	465,897.66
Fire Hydrant Service 91304-			
Miscellaneous 91305-	10,000.00	114,593.33	104,593.33
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Subtotal	1,035,000.00	1,605,490.99	570,490.99
Deficit (General Budget)** 91306-			
	1,732,425.00	2,302,915.99	570,490.99

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	*****
Adopted Budget	1,732,425.00
Added by N.J.S. 40A:4-87	*
Emergency	
Total Appropriations	1,732,425.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,732,425.00
Deduct Expenditures:	
Paid or Charged	1,640,809.64
Reserved	91,615.36
Surplus (General Budget)**	
Total Expenditures	1,732,425.00
Unexpended Balance Canceled (See Footnote)	0.00

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2012 OPERATION

WATER/SEWER UTILITY

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

SECTION 1:

Revenue Realized	xxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:	xxxxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	N/A	
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2012 Operation"		
Remainder =		
("Excess in Operations") - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2012 Operation"		
Remainder =		
("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	341,972.41	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE	
*Excess (Revenue Realized)		341,972.41

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

RESULTS OF 2012 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	570,490.99
Unexpended Balances of Appropriations	xxxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves*	xxxxxxxxxxx	341,972.41
Accrued Interest Cancelled		14,762.50
Cancel Accounts Payable - Prior Year		
Deficit in Anticipated Revenue		xxxxxxxxxxx
		xxxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxxx	
Excess in Operations - to Operating Surplus	927,225.90	xxxxxxxxxxx
*See restriction in amount on Sheet 45, SECTION 2	927,225.90	927,225.90

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance, January 1, 2012	xxxxxxxxxxx	925,908.30
Excess in Results of 2012 Operations	xxxxxxxxxxx	927,225.90
Amount Appropriated in 2012 Budget - Cash	697,425.00	
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
		xxxxxxxxxxx
Anticipated Revenue in Current Fund Budget		
Balance, December 31, 2012	1,155,709.20	xxxxxxxxxxx
	1,853,134.20	1,853,134.20

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

Cash		1,288,100.50
Investments		
Interfund Accounts Receivable		0.00
Subtotal		1,288,100.50
Deduct Cash Liabilities Marked with "C" on Trial Balance		132,391.30
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,155,709.20
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		0.00
		1,155,709.20

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

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

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

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance, December 31, 2011		<u>\$47,177.32</u>
Increased by:		
Water Rents Levied		<u>\$1,514,995.49</u>
		<u>\$1,562,172.81</u>
Decreased by:		
Collections	<u>\$1,490,897.66</u>	
Overpayments applied	<u>\$</u>	
Transfer to Water Liens	<u>\$</u>	
Other	<u>\$</u>	
		<u>\$1,490,897.66</u>
Balance, December 31, 2012		<u>\$71,275.15</u>

SCHEDULE OF WATER/SEWER UTILITY LIENS

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

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER/SEWER UTILITY FUND

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

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

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

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

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

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

WATER/SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	*****		
Issued	*****		
	N/A		
Paid		*****	
Outstanding, December 31, 2012		*****	
2013 Bond Maturities - Assessment Bonds			
2013 Interest on Bonds*			
WATER/SEWER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2012	*****		
Issued	*****		
Paid		*****	
	N/A		
Outstanding, December 31, 2012		*****	
2013 Bond Maturities - Capital Bonds			
2013 Interest on Bonds*			

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		N/A		

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

WATER/SEWER UTILITY _____ LOANS

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	*****		
Issued	*****		
	N/A		
Paid		*****	
Outstanding, December 31, 2012		*****	
2013 Loan Maturities - Assessment Bonds			
2013 Interest on Loans*			
WATER/SEWER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2012	*****		
Issued	*****		
Paid		*****	
	N/A		
Outstanding, December 31, 2012		*****	
2013 Loan Maturities - Capital Bonds			
2013 Interest on Loans*			
INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET			
2013 Interest on Loans (*Items)			
Less: Interest Accrued to 12/31/12 (Trial Balance)			
Subtotal	N/A		
Add: Interest to be Accrued as of 12/31/13			
Required Appropriation 2013			

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
		N/A		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement	
						For Principal	For Interest **
1. 9-98 Water System Improvements	500,000.00	11/24/98					
2. 9-98 Water System Improvements	600,000.00	5/14/99					
3. 9-98/9-04 Water System Improvements	325,000.00	11/4/04					
4. 11-2004/2-2006 Water System Improvements	250,000.00	10/30/08	150,000.00	9/27/2013	1.40%	25,000.00	2,094.17
5. 11-2004/2-2006 Water System Improvements	4,250.00	10/27/11	4,250.00	9/27/2013	1.40%	4,250.00	59.33
6. 11-2004/2-2006 Sewer System Improvements	475,000.00	11/4/04	105,000.00	9/27/2013	1.40%	55,000.00	1,465.92
7. 11-2004/2-2006 Sewer System Improvements	200,000.00	10/30/08	125,000.00	9/27/2013	1.40%	25,000.00	1,745.14
8. 11-2004/2-2006 Sewer System Improvements	75,250.00	10/29/09	50,250.00	9/27/2013	1.40%	25,250.00	701.55
9. 11-2004/2-2006/4-2010 Sewer System Improvements	15,500.00	10/28/10	15,500.00	9/27/2013	1.40%	15,500.00	216.40
Totals	2,445,000.00		450,000.00			150,000.00	6,282.50

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

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

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

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

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

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2013 Interest on Notes	6,282.50
Less: Interest Accrued to 12/31/12 (Trial Balance)	1,662.50
Subtotal	4,620.00
Add: Interest to be Accrued as of 12/31/13	7,641.67
Required Appropriation - 2013	12,261.67

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
2.									
3.									
4.									
5.									
6.					N/A				
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

Important: If there is more than one utility in the municipality, identify each note.
 Memo: *See Sheet 33 for clarification of "Original Date of Issue".

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

** Interest on Utility Assessment Notes must be included in the Utility Budget Appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

**WATER/SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance, January 1, 2012	*****	67,595.00
Received from 2012 Budget Appropriation*	*****	

Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	*****	
Preliminary Costs Canceled	*****	
List by Improvements - Direct Charges Made for Preliminary Costs:		*****

Appropriated to Finance Improvement Authorizations		*****

Balance, December 31, 2012	67,595.00	*****
	67,595.00	67,595.00

**WATER/SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance, January 1, 2012	*****	
Received from 2012 Budget Appropriation*	*****	
Received from 2012 Emergency Appropriation*	*****	
	N/A	
Appropriated to Finance Improvement Authorizations		*****

Balance, December 31, 2012		*****

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

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
		N/A		

WATER/SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

	Debit	Credit
Balance, January 1, 2012		28,830.25
Premium on Sale of Bonds		
Funded Improvement Authorizations Canceled		
Premium on Sale of Notes		630.00
Appropriated to Finance Improvement Authorizations		
Appropriated to 2012 Budget Revenue		
Balance, December 31, 2012	29,460.25	
	29,460.25	29,460.25

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

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

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

INDEX

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

UTILITIES ONLY

40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2012 Utility Operations
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- 49 & 63. Summary Statement of Debt Service Requirements
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- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
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- 52 & 66. Improvement Authorizations (Utility Capital)
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- 54 & 68. Utility Capital Improvements Authorized in 2012; Utility Capital Surplus