## ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2011 (UNAUDITED)

POPULATION LAST CENSUS	56,044	_
NET VALUATION TAXABLE 2011	2,244,586,782	
MUNICODE	1217	

### FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2012 MUNICIPALITIES - FEBRUARY 10, 2012

ANNOTATED 40	A:5-12, A	FATEMENT AS AMENDI	ED, COMBINED V	BE FILEI VITH INF	ARY 10, 2012 O UNDER NEW JERSEY ST FORMATION REQUIRED DIVISION OF LOCAL GO	PRIOR TO
SERVICES.	, 01 50					
		TOWNSHIP	P0	f	PISCATAWAY, County of	MIDDLESEX
		SEE BACH	K COVER FOR IN DO NOT USE T		O INSTRUCTIONS. ACES	
		Date		Exam	ined By:	
	1				Preliminary Check	
	2				Examined	
(This must be signe	•		Signature Title Officer, Comptroller, BY THE CHIEF	Auditor or	FINANCIAL OFFICER  Registered Municipal Account	itant.)
I hereby certify that (which I have not p exact copy of the or are correct, that no	I am restrepared) iginal on transfers	ponsible for fi [eliminate one file with the c have been ma that this state	iling this verified Ar e] and information re clerk of the governing ade to or from emerg	nnual Finan equired also g body, tha ency appro	icial Statement, (which I have poincluded herein and that this at all calculations, extensions a priations and all statements condetermine from all the books a	Statement is an nd additions ntained herein
Further, I do hereby Officer, License # PISCATAWAY	_	, of the	DAVID MARSHA TOWNSHIP MIDDLESEX	ALL		, am the Chief Financial of and that the
statements annexed December 31, 2011 to the veracity of rec	, comple quired in	nd made a par tely in compli formation incl	rt hereof are true stariance with N.J.S. 40.	A:5-12, as I prior to ce	the financial condition of the Lamended. I also give complete artification by the Director of Lar 31, 2011.	e assurances as
	Signati	ıre	M	$\sim$	ノ	
	Title		CHIEF FINANCI	AL OFFIC	ER	_
	Addres	SS	455 HOES LANE	, PISCATA	WAY, NEW JERSEY, 08554	1
	Phone	Number	(732) 562-2316			
	Fax Nu	ımber	(732) 562-8455			······
	Email		dmarshall@piscataw	/aynj.org		

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)

	-	ng trial balances, related statements and analyses included in the ial Statement from the books of account and records made	
available to me by	the	TOWNSHIP of PISCATAWAY	a
of December 31, 20	11	nd have applied certain agreed-upon procedures thereon as prom-	
ulgated by the Div	ision of Lo	al Government Services, solely to assist the Chief Financial	
Officer in connecti	ion with the	filing of the Annual Financial Statement for the year then	
ended as required	by N.J.S. 4	A:5-12, as amended.	
accordance with g the post-closing tri agreed-upon proce matters) [eliminate Financial Statement quirements of the Government Servi of the financial statement matters might have body and the Divise	enerally actial balances edures, (exceedures) came one for the y State of Ne ces. Had I tements in e come to n sion. This A y the Divisi	Jersey, Department of Community Affairs, Division of Local performed additional procedures or had I made an examination accordance with generally accepted auditing standards, other y attention that would have been reported to the governing annual Financial Statement relates only to the accounts and on and does not extend to the financial statements of the munici-	'e-
Listing of agreed-to-which the Director		ures not performed and/or matters coming to my attention of nformed:	
		NOT APPLICABLE	
		(Registered Municipal Accountant)	
		(Firm Name)	•
		(Address)	-
		(Address)	_
Certified by me		(Phone Number)	_
This	day of	(Email)	

(Fax Number)

## 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 <b>did not exceed 3%</b> 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 <b>no "procedural deficiencies" noted</b> by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6.	There was <b>no operating deficit</b> for the previous fiscal year.
7.	The municipality did <b>not</b> conduct an accelerated tax sale for less than 3 consecutive years.
8.	The municipality did <b>not</b> conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9.	The current year budget does not contain an appropriation or levy "CAP" wavier.
10.	The municipality will not apply for Transitional Aid for 2012.
of the	above criteria in determining its qualification for local examination of its Budget ordance with N.J.A.C. 5:30-7.5.
Munic	pipality:
Chief	Financial Officer:

## The undersigned certifies that above and therefore does not qualify with N.J.A.C. 5:30-7.5. Municipality: Chief Financial Officer: Signature: Certificate #: Date: March 6, 2012

NOT APPLICABLE

Signature:

Date:

Certificate #:

22-6002216	
Fed I.D.#	

<b>TOWNSHIP</b>	$\mathbf{OF}$	DISCA	TAXX	v
I COVENSTILL	V.F	LISUA	LAVY	·Υ

Municipality

MIDDLESEX	
County	

**DAVID MARSHALL:** 

Signature Of Chief Financial Officer

## Report of Federal and State Financial Assistance **Expenditures of Awards**

	Fiscal Year Ending:	<b>DECEMBER 31, 2011</b>	
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$434,118.90_	\$370,606.92	\$
	Type of Audit requir	red by OMB A-133 and OM	В 04-04:
	Si	ngle Audit	
	Pı	rogram Specific Audit	
		inancial Statement Audit Per ith Government Auditing St	
Note: All local governments, very report the total amount of feder required to comply with OMB increased to \$500,000 beginning in Section 205 of OMB A-133	ral and state funds expe A-133 (Revised 6/27/0 ng with fiscal year endin	nded during its fiscal year ar 3) and OMB 04-04. The sir	nd the type of audit ngle audit threshold has been
(1) Report expenditures : Federal pass-through funds car (CFDA) number reported in the	n be identified by the Ca	•	-
(2) Report expenditures a pass-through entities. Exclude are no compliance requirem	e state aid (I.e., CMP)	eived directly from state gov	
(3) Report expenditures indirectly from entities other th		received directly from the fed	deral government or
	1		

Sheet 1d

March 6, 2012

Date

## **IMPORTANT!**

## **READ INSTRUCTIONS**

## INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality 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 docu-**CERTIFICATION** NOT APPLICABLE 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 2011 and that sheets 40 to 68 are unnecessary. I have therefore removed from this statement the sheets pertaining only to utilities Name \_\_\_\_\_ Title (This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.) NOTE: When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

## MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2011

Certification is hereby made that the Net Valuation Tax	able of	f property liable to taxation for
the tax year 2012 and filed with the County Board of Taxation on J	anuary	10, 2012 in accordance
with the requirement of N.J.S.A. 54:4-35, was in the amount of	\$_	2,244,586,782
	SIG	or & Styling NATURE OF TAX/ASSESSOR

TOWNSHIP OF PISCATAWAY
MUNICIPALITY

MIDDLESEX
COUNTY

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

## POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2011

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

Title of Account	Debit	Credit
Cash and Investments - Treasurer	21 210 25 ( 05	
	21,310,256.95	
Change Funds	535.00	
Due from State of N.J Ch. 73, P.L. 1976	161,167.34	
Taxes Receivable	2,051,333.18	
Tax Title Lien Receivable	507,792.66	
Property Acquired for Taxes (At Assessed Valuation)	2,592,900.00	
Revenue Accounts Receivable	69,912.25	
Deferred Charges: 5-Year Special Emergency	1,500,000.00	
Sub-Tota	al 28,193,897.38	_

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

## POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2010

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

Title of Account	Debit	Credit	
Appropriation Reserves		2,745,502.01	"C"
Tax Overpayments		548.66	"C"
Prepaid Taxes		738,159.34	"C"
Reserve for Encumbrances		2,856,816.91	"C"
Due to State of N.J Various Fees		134,233.80	"C"
Accounts Payable		620,162.45	"C"
Reserve for Fire Districts		1,012.98	"C"
Reserve for PCTV		38,917.05	"C"
Reserve for Library State Aid		25,826.00	"C"
Reserve for Equipment		7,650.00	"C"
Reserve for Tax Appeals		3,483,135.20	"C"
Reserve for Sale of Assets		184,605.48	"C"
Reserve for Third Party Inspections		246,748.97	"C"
Reserve for Demolition		7,084.73	"C"
			<u> </u>
0.1.4.1909.*			
Subtotal "C" Items		11,090,403.58	"C"
Reserve for Receivables		5,221,938.09	
Fund Balance		11,881,555.71	
	\$ 28,193,897.38	\$ 28,193,897.38	<u></u>

## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2\*
AS AT DECEMBER 31, 2011

		1
Title of Account	Debit	Credit
Cash Treasurer	3,911.35	
Reserve: Public Assistance Trust Fund		3,911.35
	\$ 3,911.35	\$ 3,911.35
		***************************************

<sup>\*</sup> To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit
Cash & Investments	500,330.98	
Federal & State Grants Receivable	1,550,595.22	
Reserve: For Encumbrances		
Reserve: For Federal and State Grants		
Appropriated		2,044,626.20
Unappropriated		6,300.00
	2,050,926.20	2,050,926.20
		-
	Addition	
- Annual		

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit	
ANIMAL CONTROL FUND:			
Cash Treasurer	28,571.35		
Due to The State of New Jersey		12.00	
Reserve: Animal Control Expenditures		28,559.35	
	28,571.35	28,571.35	The second secon
RECREATION TRUST FUND:			
Cash Treasurer	100,451.92		
Reserve: Recreation Trust		100,451.92	
	100,451.92	100,451.92	TO SERVICE STATE OF THE SERVIC
LINIEMDI OVATEN'T T'DIICT			
UNEMPLOYMENT TRUST  Cash Treasurer	157,258.85		
Reserve: Unemployment Trust	137,236.63	157,258.85	
	157,258.85	157,258.85	
AFFORDABLE HOUSING TRUST FUND			
Cash Treasurer	521,398.96		
Reserve: Unemployment Trust		521,398.96	
	521,398.96	521,398.96	A
OTHER TRUST FUNDS			
Cash Treasurer	4,938,444.36		
State & Federal Grants Receivable	166,424.09		
Other Trust Reserves		4,747,396.19	
Performance Bonds		225,771.75	
Reserve: CDBG Grant		131,700.51	
	5,104,868.45	5,104,868.45	200

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit
PAYROLL FUND:		
Cash Treasurer	184,555.90	
Reserve: Animal Control Expenditures		184,555.90
	184,555.90	184,555.90
SELF INSURANCE TRUST FUND:		
Cash Treasurer	850,069.98	
Reserve: Self Insurance		850,069.98
	850,069.98	850,069.98
	830,009,98	030,009,90
DEVELOPER'S ESCROW TRUST		
Cash Treasurer	3,486,798.19	
Reserve: Developer's Escrow Trust		3,486,798.19
	3,486,798.19	3,486,798.19

## MUNICIPAL PUBLIC DEFENDER CERTIFICATION Public Law 1998, C. 256

Municipal Public Defender Expended Prior Ye	ar 2010:	,		(1)	\$	25,503.64 25%
				(2)	\$	6,375.91
Municipal Public Defender Trust Cash Balanc	e December	31, 2011:		(3)	\$	46,373.97
Note: If the amount of money in a dedicated f the amount which the municipality expended of defender, the amount in excess of the amount Review Collection Fund administered by the V	luring the pr : expended s	ior year providing hall be forwarded	the services of a to the Criminal D	munici isposit	pal public ion and	
Amount in excess of the amount expended:	3 - (1 +2) =	·		•••••	\$	14,494.42
with the regulations governing Municipal Pu		signed certifies that er as require	at the municipality ed under Public L		•	
	Chief Finar	ncial Officer:	PAVID	MARS	SHALL	1
	Signature:		-			· 
	Certificate	#:	N	-0503	3	
	Date:		Marc	h 6. 2	2012	

### **Schedule of Trust Fund Reserves**

Amount Dec 31, 2010 Balance per Audit as at Purpose Report Receipts <u>Disbursements</u> Dec. 31, 2011 1. CDBG - Loan Repayment DARE Program 2. 1,380.84 1,380.84 Dep. For Redemp. Of Tax Sale Certif. 3. 7,194.05 7,194.05 4. Donations: Emergency Management 9,501.97 3,795.00 1,767.44 11,529.53 Federal Forfeiture Funds 8,006.97 8,006.97 5. Forfeiture Funds 112,561.36 8,482.78 6,429.95 6. 114,614.19 7. Future Improvement Deposits -Escrows 226,786.52 226,786.52 8. Grading Bonds 11,000.00 11,000.00 9. Landscape Bonds- Escrows 145,761.25 29.000.00 4,000.00 170,761.25 10. Local Seized Funds 171.90 5,412.21 2,496.00 3,088.11 208.00 11. Municipal Court - POAA 4,276.95 4,484.95 12. Prem. Received at Tax Sale 398,000.00 355,800.00 104,700.00 649,100.00 13. Public Defender Fees 39,946.37 26,648.50 20,220.90 46,373.97 14. Public Relations Beautification Fund 24,883.97 4,610.00 9,854.15 19,639.82 15. Recapture Fees- Sale of Afford. Hsg. 1,500.00 1,500.00 16. Reserve for Domestic Violence 500.00 500.00 - 1,235,193.78 1,215,450.65 17. Reserve for Police Off-Duty Pay 19,743.13 18. Reserve for Recycling Project 9,733.13 9,733.13 37,160.75 54,019.87 55,476.25 35,704.37 19. Senior Citizens Trips 586,709.69 605,041.63 20. Accrued Sick & Vacation 2,119,867.59 2,101,535.65 21. Snow Removal Reserves 707,716.61 64,767.47 772,484.08 160,192.00 22. Street Opening Bonds - Escrow 487,621.87 149,841,69 477,271.56 23. Youth Center Donations \_\_\_\_ 1,040.00 1,040.00 24. Tax Lien Redemptions 1,492,295.78 1,440,746.71 51,549.07 \_\_ \_ 25. Seized Funds 2,375.00 2,375.00 26. 29. \$ 2,821,454.20 5,552,317.67 3,626,375.68 \$ 4,747,396.19 Totals:

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

	Audit				X	ECE	RECEIPTS		No. of the contract of the con							
Title of Liability to which Cash	Balance	-	Assessments		Current								Disbursements	nts	Balance	
and Investments are Pledged	Dec. 31, 2010		and Liens		Budget										Dec. 31, 2011	111
SSE	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	X	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
NOT APPLICABLE																
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	X
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	X	XXXXX	X	XXXXX	XX	XXXXX	×	XXXXX	X	XXXXX	X	XXXXX	XX	XXXXX	XX
										MATTERIA						
17																

Sheet 7

## POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

## AS AT DECEMBER 31, 2011

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	28,547,543.52		xxxxxxxx	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	XX	28,547,543.52	
Cash, Cash Equivalents and Investments	2,836,614.99			
Federal and State Grants Receivable	160,200.00			
Deferred Charges to Future Taxation:				
Funded	35,547,543.52			
Unfunded	48,653,000.00			
General Serial Bonds			55,653,000.00	
Bond Anticipation Notes				
Due to Current Fund				
Improvement Authorizations:				
Funded			2,693,051.25	
Unfunded			14,736,677.09	
Reserve for Encumbrances			11,237,306.80	
Capital Improvement Fund			57,250.00	
Contributions - Off-Site Improvements			1,524,530.27	
Reserve for Debt Service			308,748.56	
Reserve for Preliminary Expenses			457,906.90	
Contributions - Tree Contributions			200.00	
Reserve: Stelton Streetscape			20,250.00	
Reserve: Community Center			5,000.00	
Fund Balance			503,437.64	
	115,744,902.03		115,744,902.03	

## **CASH RECONCILIATION DECEMBER 31, 2011**

	*On Hand	Cash On Deposit	Less Checks Outstanding	Cash Book Balance
Current	1,956,183.55	30,077,741.34	10,723,667.94	21,310,256.95
Trust - Assessment				-
Trust - Dog License		28,613.95	42.60	28,571.35
Trust - Other	4,622,414.97	390,615.74	74,586.35	4,938,444.36
Capital - General	756,250.00	2,143,981.22	63,616.23	2,836,614.99
Water - Operating				_
Water - Capital				-
Utility				_
Assessment Trust				-
Public Assistance**		3,911.35		3,911.35
Garbage District				_
Grant Fund		576,527.73	76,196.75	500,330.98
Sewer Utility - Operating	4,339,201.40	1,363,057.02	1,243,527.41	4,458,731.01
Sewer Utility - Capital		17,374.42	3,525.19	13,849.23
Recreation Trust		100,726.92	275.00	100,451.92
Unemployment Trust		157,258.85		157,258.85
Affordable Housing Trust		1,272,283.96	750,885.00	521,398.96
Senior Housing Operating	2,674.84	318,132.76	106,740.47	214,067.13
Senior Housing Capital		15,731.14		15,731.14
Developer's Escrow		3,554,300.82	67,502.63	3,486,798.19
Payroll Fund		349,909.49	165,353.59	184,555.90
Sself Insurance Trust Fund		852,865.98	2,796.00	850,069.98
				_
				_
-				-
Total  * - Include Deposits In Trans	11,676,724.76 -	41,223,032.69 -	13,278,715.16	39,621,042.29

<sup>\* -</sup> Include Deposits In Transit

### REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2011.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2011.

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

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

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

## CASH RECONCILIATION DECEMBER 31, 2011 (cont'd. LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

GENERAL CAPITAL FUND:		
TD Bank, Cherry Hill, NJ		
- Account # 7855067687	2,143,981.22	
		2,143,981.2
ANIMAL CONTROL FUND:		
TD Bank, Cherry Hill, NJ		
- Account # 7855067703	28,613.95	
	20107277	
***		28,613.93
GRANT FUND		26,013.9.
TD Bank, Cherry Hill, NJ		
111 10 2000	577, 507, 72	
- Account # 7867184546	576,527.73	
		504 505 54
		576,527,73
SEWER UTILITY OPERATING FUND		
TD Bank, Cherry Hill, NJ		
- Account # 7855067786	1,349,381.70	
- Account # 7860286488	13,675.32	
		1,363,057.02
SEWER UTILITY CAPITAL FUND		
TD Bank, Cherry Hill, NJ		
- Account # 7855067794	17,374.42	
- Account # 7862371908	-	
		17,374.42
RECREATION TRUST FUND		
TD Bank, Cherry Hill, NJ		
- Account # 7859520798	100,726.92	
		100,726.92
UNEMPLOYMENT TRUST FUND		
TD Bank, Cherry Hill, NJ		
- Account # 7855067760	157,258.85	
	101,420.00	
		157,258.85
		10,000,00

## CASH RECONCILIATION DECEMBER 31, 2011 (cont'd. LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

UBLIC ASSISTANCE TRUST FUND:		
TD Bank, Cherry Hill, NJ		
- Account # 7855067752	3,911.35	
		3,911.
FFORDABLE HOUSING TRUST FUND:		
TD Bank, Cherry Hill, NJ		
- Account # 7862371619	66,102.96	
Fulton Bank of NJ		
- Account # 311400140	836,577.44	
- Account # CD Investment 51140120	369,603.56	
		1,272,283.
ENIOR HOUSING UTILITY CAPITAL FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067737	15,731.14	
- Government Agency Account - Investments - #7864430538	-	
		15,731.
ENIOR HOUSING UTILITY OPERATING FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067729	196,934.62	
- Government Agency Account - Escrow - #7200033354	120,562.02	
- Government Agency Account - Investments - #7860286496	636.12	
		318,132.
URRENT FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067661	3,429,803,25	
- Government Agency Account - Investments - #7200033656	26,929,63	
- Government Agency Account - Collector's - #7855068925	539,342.84	
- Government Agency Account - Collector's credit card- #74259977432	122,189.74	
- Government Agency Account - Collector's Convenience Fee- # 4259977416	958.01	
Citifund, Jersey City, N.J.		
- State of New Jersey Cash Management Fund - #117-102105-171	750,330.62	
Provident Bank Investment: Muni Money Market 838204071	6,912.73	
PeaPack and Gladstone	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
- Government Investment Account - Money Market: Account #24002137	25,201,274.52	
		30,077,741.

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

## CASH RECONCILIATION DECEMBER 31, 2011 (cont'd. LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

EVELOPER'S ESCROW FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - Planning Brd (+5000) - #7855067869	316,921.52	
- Government Agency Account - Planning Brd (-5000) - #7855067869	318,795.89	
- Government Agency Account - Interest - #7855067869	46,950.51	
- Government Agency Account - Operating - #7855067869	215,061.59	
- Government Agency Account - Performance Bond - #7855067869	231,759.64	
- Government Agency Account - Performance Bond (+5000) - #7855067869	1,534,676.62	******
- Government Agency Account - Eng Fees (-5000) - #7855067869	140,861.13	
- Government Agency Account - Eng Fees (+5000) - #7855067869	749,273.92	
		3,554,300.8
EGULAR (OTHER) TRUST FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067679	390,615.74	
- Government Agency Account - Investments - #7860286504		
		390,615.7
AYROLL FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067604	243,345.05	
- Government Agency Account - #7855067810	7,475.20	
- Government Agency Account - #7855067695	99,089.24	
		349,909.4
LF INSURANCE TRUST FUND:		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067745	852,865.98	
- Government Agency Account - #7855067711	322,002130	•••••
		852,865.9
		0.2,000.
		WWW.
		**************************************

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

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance JAN. 1, 2011	CY 2011 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance Dec. 31, 2011
SFY 2002						
Harzardous Discharge Grant	80,974.65					80,974.65
SFY 2004						*
DCA Smart Growth	60,000.00					60,000.00
NJ Historic Trust - Metlar's House	2,253.50		2,253.50			•
SFY 2007						-
Municipal Stormwater Grant	10,310.00					10,310.00
SFY 2008						
Comprehensive Stationhouse Adjustment Program (COMSHAP)	5,482.19		5,482.19			
2007 Middlesex County Open Space & Recreation Pedestrian	20,000.00					20,000.00
Municipal Allaince on Alcoholism and Drug Abuse	2,709.91		2,709.91			1
NJDOT Carlton Avenue	62,500.00					62,500.00
SFY 2009						•
NJDOT: William street	125,000.00					125,000.00
NJDOT: Operation Safe Children and Roadways	30,000.00					30,000.00
Tobacco Age of Sale	360.00					360.00
SFY 2010						4
Comprehensive Stationhouse Adjustment Program (COMSHAP)	21,000.00		517.81			20,482.19
COPS In Shop Grant	3,200.00					3,200.00
Sub Totals	423,790.25		10,963.41		•	412,826.84

Sheet 10

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance JAN. 1, 2011	CY 2011 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance Dec. 31, 2011
SFY 2010						
Drunk Driving Over Limit, Under Arrest	600.00					600.00
Municipal Alliance on alcoholism and Drug Abuse	10,820.29		10,820.29			1
USDOE: Energy Efficiency & Conservation Block Grant	476,682.72		431,240.48			45,442.24
Justice Assistance Grant	30,489.82		21,105.00			9,384.82
TY-2010						•
Sheet						
Drunk Driving Over Limit, Under Arrest	9,400.00		9,250.00			150.00
Justice Assistance Grant	10,605.00					10,605.00
Community Development Block Grant	288,000.00					288,000.00
Bias Prevention and Education Grant	5,000.00		4,395.00			602,00
CY-2011						F
Body Armor Replacement Fund		7,657.43	7,657.43			•
CDBG -2011		242,560.00				242,560.00
Clean Communiteis Grant - FY-2011		77,135.41	77,135.41			*
Click It or Ticket Seat Belt Campaign		4,000.00	4,000.00			1
Cops In Shop		2,800.00	2,800.00			
Drive Sober or Get Pulled Over		5,000.00				5,000.00
Drunk Driving Enforcement Fund		14,019.35	14,019.35			1
Drunk Driving Enforcement Fund FY 2011		10,607.63	10,607.63			•
Sub Totals	1,255,388.08	363,779.82	603,994.00	ı	4	1,015,173.90

Sheet 10a

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance JAN. 1, 2011	CY 2011 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance Dec. 31, 2011
CY-2011 CONTINUED						
Emergency Management Agency Assistance Grant		5,000.00				5,000.00
Emergency Management Agency Assistance Grant FY-2010		5,000.00				5,000.00
Historic Preservattion Trust: Metlar, Knapp Bodine Grant		150,000.00				150,000.00
Law Enforcement Response to Community Concerns (Bias Grant)		5,000.00				5,000.00
Middlesex County Cultural & Heritage - Library		2,625.00	1,500.00		1,125.00	ı
Multi-Jurisdictional Task Force Grant		00.000,9	6,000.00	NAME OF TAXABLE PARTY.		ı
Municipal Alliance on Alcoholism		44,587.00	31,038.68			13,548.32
Municipal Court Alcohol And Education Rehab		2,211.32	2,211.32			*
NJDOT: Centennial Avenue Roadway		300,000.00				300,000.00
Over Limit Under Arrest 2011		4,400.00				4,400.00
Recycling Tonnage Grant		135,868.03	135,868.03			
Recycling Tonnage Grant		85,438.55	85,438.55			•
Safe & Secure communities Program		52,473.00				52,473.00
						1
						1
						•
						•
						,
Grand Totals	1,255,388.08	1,162,382.72	866,050.58	ţ	1,125.00	1,550,595.22

Sheet 10b

Sheet 10b

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

			Transferre	Transferred from 2011				eternishing and the control of the c
	Balance	Encumbrance	Budget A <sub>I</sub>	Budget Appropriations	Transfer/Cancellation	Expended	Encumbrance	Balance
Grant	Jan. 1, 2011	Jan. 1, 2011	Budget	Appropriation By 40A:4-87			Dec. 31, 2011	Dec. 31, 2011
SFY 2002								
Hazardous Discharge Grant	31,516.34							31,516.34
SFY 2003								ŧ
History Grant	2,997.19							2,997.19
SFY 2004								3
NJDOT: Metlars House Project	7,264.40	43,887.10				2,253.50		48,898.00
SFY 2007								
Domestic Violence Training Program	2,092.43							2,092.43
Durham Park Bike Path	20,000.00							20,000.00
Federal Emergency Management Assistance	1,445.75							1,445.75
Municipal Stormwater Grant	8,238.00							8,238.00
Municipal TDM Award	3,000.00							3,000.00
SFY 2008								F
Body Armor Replacement Fund	1,586.21					106.21	1,480.00	r
Clean Communities Program	1	2,675.00				2,675.00		3
Comprehensive Stationhouse Adjustment Program (COMSHAP)	172.19					172.19		1
Justice Assistance Grant	11.69					11.69		,
Pedestrian/Bicycle Grant	25,282.40							25,282.40
Pedestrian Safety Grant	9.00					6.00		Ļ
Recycling Enhancement Grant	132.38					132.38		B
Recycling Tonnage Grant	274.31	976.92				1,251.23		f
Totals (sub total to page 11a)	104,022.29	47,539.02	•	1	1	6,611.20	1,480.00	143,470.11
			;					

Sheet 11

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Balance	Dec. 31, 2011	143,470.11		1,268.47	87.00	J	3,431.76		30,000.00	500,000.00	•	1	3,066,66		19,453.09	10,813.08	4,237.30	1	6,871.10	2,167.29	199.57	12,402.69	737,468.12
Encumbrance	Dec. 31, 2011	1,480.00			1,670.00	21,937.17					2,250.02				30,395.33			5,000.00	3,128.90				65,861.42
Expended		6,611.20			754.67	27,009.90	781.00	13,512.15			49,869.84			519.41	16,954.86	5,576.92	9,395.00			15,631.53	203.85	2,628.75	149,449.08
Transfer/Cancellation		F																					F
	iation :4-87			1																			1
Transferred from 2011 Budget Appropriations	Budget					111111111111111111111111111111111111111																	-
Encumbrance	JAN. 1, 2011	47,539.02			650.00	21,958.90					22,000.00	· · · · · · · · · · · · · · · · · · ·		519.41	25,900.00	4,800.00	224.95			6,055.50			129,647.78
Balance	JAN. 1, 2011	104,022.29		1,268.47	1,861.67	26,988.17	4,212.76	13,512.15	30,000.00	500,000.00	30,119.86		3,066.66	1	40,903.28	11,590.00	13,407.35	5,000.00	10,000,00	11,743.32	403.42	15,031.44	823,130.84
	Grant	Balance brought forward from Sheet 11	SFY 2009	Alcohol Education Rehab Program	Body Armor Replacement Grant	Clean Communities Grant	Drunk Driving Enforcement Fund	Multi-Jurisdictional Gang, Gun & Narcotic Task Force Program	NJ DOT - Safe Routes to School Program	NJ DOT - William Street	Recycling Tonnage Grant	SFY 2010	Alcohol Education Rehab Program	Bullet Proof Vest	Clean Communities Program	Comprehensive Stationhouse Adjustment Program (COMSHAP)	Drunk Driving Enforcement Grant	FEMA - OEM - 2008	FEMA - OEM - 2009	Justice Assistance Grant: Program II Additional	Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program	Municipal Alliance on Alcoholism and Drug Abuse	Totals (sub total to page 11b)

Sheet 11a

Sheet 11a

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

The state of the s	- At Wildow - Colormic Warming Color, The Color of the Co	J	J.					
	Balance	Encumbrance	Transferre Budget Ap	Transferred from 2011 Budget Appropriations	Transfer/Cancellation	Expended	Encumbrance	Balance
Grant	JAN. 1, 2011	JAN. 1, 2011	Budget	Appropriation By 40A:4-87			Dec. 31, 2011	Dec. 31, 2011
Balance brought forward from Sheet 11a	823,130.84	129,647.78 -	t			149,449.08 -	65,861.42	737,468.12 -
PARIS Grant	25,735.32					14,509.80		11,225.52
Recycling Tonnage Grant	133,189.10	12,000.00				17,211.15	4,000.00	123,977.95
USDOE - Energy Efficiency & Conversation Block Grant	130,479.22	113,287.80				114,349.78	33,222.26	96,194.98
TY 2010								•
Drunk Driver Over Limit	1,350.00					1,200.00		150.00
Justice Assistance Grant	10,605.00				***************************************	10,605.00		1
Community Development Block Grant	288,000.00							288,000.00
Bias Prevention & Education Grant	905.00					905.00		•
Body Armor Grant	6,654.75	28.94				6,109.81	573.88	-
American Library Association		1,933.80				1,933.80		ı
CY-2011								t
Body Armor Replacement Fund				7,657.43			3,602,62	4,054.81
CDBG-2011				242,560.00				242,560.00
Clean Communiteis Grant - FY-2011				77,135.41		(175.00)	175.00	77,135.41
Click It or Ticket Seat Belt Campaign				4,000.00		4,000.00		F
Cops In Shop				2,800.00		2,800.00		•
Drive Sober or Get Pulled Over				5,000.00		3,600.00		1,400.00
Drunk Driving Enforcement Fund				14,019.35		10,450.45	225.00	3,343.90
Drunk Driving Enforcement Fund FY 2011				10,607.63				10,607.63
Emergency Management Agency Assistance Grant				5,000.00				5,000.00
Totals (sub total to page 11c)	1,420,049.23	256,898.32	1	368,779.82	•	336,948.87	107,660.18	1,601,118.32

Sheet 11b

Sheet 11b

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

			Transfer	Transferred from 2011				
	Balance	Encumbrance	Budget /	Budget Appropriations	Transfer/Cancellation	Expended	Encumbrance	Balance
J	JAN, 1, 2011	JAN. 1, 2011	Budget	Appropriation By 40A:4-87			Dec. 31, 2011	Dec. 31, 2011
1,42	1,420,049.23	256,898.32	•	368,779.82	ı	336,948.87	107,660.18	1,601,118.32
								. 1
Emergency Management Agency Assistance Grant FY-2010				5,000.00				5,000.00
Historic Preservattion Trust: Metlar, Knapp Bodine Grant				150,000.00				150,000.00
Law Enforcement Response to Community Concerns (Bias Grant)				5,000.00		4,392.56	214.99	392.45
			2,625.00		1,125.00	975.00	150.00	375.00
				6,000.00				6,000.00
			55,733.75			41,212.39	6,346.36	8,175.00
				2,211.32				2,211.32
***			300,000.00			300,000,00		
				4.400.00		4 400 00		•
				135,868.03		64,324.00	(4,598.20)	76,142.23
				85,438.55				85,438,55
			52,473.00			52,473.00		•
								•
								1
								3
								1
								1
-	1 420 040 22	756 909 37	710 621 75	75 607 77	1 135 00	00 302 00	100 773 23	1 034 847 87

Sheet 11c

Sheet 11c

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	مغد	0111																
	Balance	Dec. 31, 2011	300.00	6,000.00	1	1	1	1	I	\$ •	ı	1	1	1	1.	. 1	\$ 6,300.00	
	Receipts	'															· 99	
								:										
	Adjustments																	
																	89	
	Expended	,															ı	
																	<del>69</del>	
																	<del>69</del>	C.
		ion 87																
	Transferred from 2011 Budget Appropriations	Appropriation By 40A:4-87															- <del>9</del> -	
	sferred get App																	
	Tran: Budg	Budget															F	
																	<del>59</del>	
	Balance	JAN. 1, 2011	300.00	6,000.00													\$ 6,300.00	
The state of the s		Grant	Middlesex County Cultural Heritage	Multi Jurisdictional Grant													Totals	

## \*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2011		xxxxxxx	XX	xxxxxxxx	XX
School Tax Payable #	85001-00	XXXXXXXX	хх		
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)	85002-00	xxxxxxxx	ХХ		
Levy School Year July 1, 2011 - June 30, 2012		xxxxxxxx	хх		
Levy Calendar Year 2011		xxxxxxx	хх	81,096,554.00	
Paid		81,096,554.00		xxxxxxxx	XX
Balance December 31, 2011		XXXXXXXX	XX	xxxxxxxx	XX
School Tax Payable #	85003-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85004-00			xxxxxxxx	XX
* Not including Type 1 school debt service, emergency authorizations-school	s, transfer to	81,096,554.00		81,096,554.00	

Board of Education for use of local schools

## **MUNICIPAL OPEN SPACE TAX**

		Debit		Credit	
Balance January 1, 2011	85045-00	xxxxxxxx	XX		
2011 Levy NOT APPLICABLE	85105-00	xxxxxxxx	XX		
Interest Earned		xxxxxxxx	XX		
Expenditures				xxxxxxxx	XX
Balance December 31, 2011	85046-00			xxxxxxxx	XX

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

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit		Credit	
Balance January 1, 2011		xxxxxxx	XX	xxxxxxx	XX
School Tax Payable # School Tax Deferred	85031-00	xxxxxxx	XX		
(Not in excess of 50% of Levy - 2010 - 2011)	85032-00	xxxxxxx	XX		
Levy School Year July 1, 2011 - June 30, 2012		xxxxxxx	XX		
Levy Calendar Year 2011		xxxxxxx	XX		
Paid NOT APPLICABLE				xxxxxxx	XX
Balance December 31, 2011		xxxxxxx	XX	xxxxxxx	XX
School Tax Payable #	85033-00			XXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85034-00			xxxxxxxx	XX
# Must include unpaid requisitions					

## REGIONAL HIGH SCHOOL TAX

		Debit		Credit	
Balance January 1, 2011		xxxxxxx	ХХ	xxxxxxx	XX
School Tax Payable #	85041-00	xxxxxxx	XX	A CONTRACTOR OF THE CONTRACTOR	
School Tax Deferred (Not in excess of 50% of Levy - 2010 - 2011)	85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2011 - June 30, 2012		XXXXXXX	XX		
Levy Calendar Year 2011		xxxxxxxx	XX		
Paid NOT APPLICABLE				xxxxxxxx	XX
Balance December 31, 2011		xxxxxxx	XX	xxxxxxx	XX
School Tax Payable #	85043-00			xxxxxxx	XX
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85044-00			xxxxxxxx	XX
# Must include unpaid requisitions					

## **COUNTY TAXES PAYABLE**

		Debit		Credit	
Balance January 1, 2011		XXXXXXXX	XX	xxxxxxxx	XX
County Taxes	80003-01	XXXXXXXX	хх		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	XX		
2011 Levy:		xxxxxxxx	XX	xxxxxxxx	XX
General County	80003-03	xxxxxxxx	XX	19,766,605.44	
County Library	80003-04	XXXXXXXX	XX		
County Health	***************************************	XXXXXXXX	XX		
County Open Space Preservation		XXXXXXXX	XX	1,930,192.64	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX	152,958.67	
Paid		21,849,756.75		XXXXXXXX	XX
Balance December 31, 2011		xxxxxxxx	xx	xxxxxxxx	XX
County Taxes				XXXXXXXX	XX
Due County for Added and Omitted Taxes				xxxxxxxx	XX
		21,849,756.75		21,849,756.75	

## SPECIAL DISTRICT TAXES

			Debit		Credit	
Balance January 1, 2011		80003-06	xxxxxxxx	XX		
2011 Levy: (List Each Type of D	istrict Tax Separately	- see Footnote)	xxxxxxxx	XX	xxxxxxx	XX
Fire -	81108-00	3,396,882.00	xxxxxxx	XX	XXXXXXXX	XX
Sewer -	81111-00		xxxxxxx	XX	xxxxxxxx	XX
Water -	81112-00		 xxxxxxxx	XX	XXXXXXXX	XX
Garbage -	81109-00		xxxxxxxx	ХХ	XXXXXXXX	XX
Open Space -	81105-00		XXXXXXXX	ХХ	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	XX
Total 2011 Levy		80003-07	XXXXXXXX	XX	3,396,882.00	
Paid		80003-08	3,396,882.00		xxxxxxxx	XX
Balance December 31, 2011		80003-09				
			3,396,882.00		3,396,882.00	

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, 2011	80004-01	XXXXXXXX	xx	23,955.00	
State Library Aid Received in 2011	80004-02	XXXXXXXX	XX	25,826.00	
Expended	80004-09	23,955.00		XXXXXXXX	XX
Balance December 31, 2011	80004-10	25,826.00			
RESERVE FOR EXPENSE OF PARTICIPAT	TON IN FREE COUNT	49,781.00 TY LIBRARY	Z WI	49,781.00 TH STATE A	AID
Balance January 1, 2011	80004-03	xxxxxxxx	XX		
State Library Aid Received in 2011  NOT APPLICABLE	80004-04	xxxxxxx	XX		
Expended	80004-11			xxxxxxxx	XX
Balance December 31, 2011  RESERVE FOR AID TO LIBRARY OR REA	80004-12  DING ROOM WITH S	STATE AID (	N.J.	S.A. 40:54-35	)
		STATE AID (	N.J.	S.A. 40:54-35	 
RESERVE FOR AID TO LIBRARY OR REA Balance January 1, 2011	DING ROOM WITH S	xxxxxxxx	XX		)
RESERVE FOR AID TO LIBRARY OR REA Balance January 1, 2011	DING ROOM WITH S		XX		)
RESERVE FOR AID TO LIBRARY OR REA  Balance January 1, 2011  State Library Aid Received in 2011	DING ROOM WITH S	xxxxxxxx	XX		
RESERVE FOR AID TO LIBRARY OR REA  Balance January 1, 2011  State Library Aid Received in 2011  NOT APPLICABLE	DING ROOM WITH S 80004-05 80004-06	xxxxxxxx	XX		
RESERVE FOR AID TO LIBRARY OR REA  Balance January 1, 2011  State Library Aid Received in 2011  NOT APPLICABLE  Expended	80004-05 80004-06 80004-13 80004-14	XXXXXXXX	XX		
RESERVE FOR AID TO LIBRARY OR REA  Balance January 1, 2011  State Library Aid Received in 2011  NOT APPLICABLE  Expended  Balance December 31, 2011	80004-05 80004-06 80004-13 80004-14 SERVICES WITH FED	XXXXXXXX	XX		
RESERVE FOR AID TO LIBRARY OR REA  Balance January 1, 2011  State Library Aid Received in 2011  NOT APPLICABLE  Expended  Balance December 31, 2011  RESERVE FOR LIBRARY S	BO004-05 80004-06 80004-13 80004-14  SERVICES WITH FED 80004-07	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX		
RESERVE FOR AID TO LIBRARY OR REA  Balance January 1, 2011  State Library Aid Received in 2011  NOT APPLICABLE  Expended  Balance December 31, 2011  RESERVE FOR LIBRARY S  Balance January 1, 2011  State Library Aid Received in 2011	BO004-05 80004-06 80004-13 80004-14  SERVICES WITH FED 80004-07	DERAL AID	xx		XX

## STATEMENT OF GENERAL BUDGET REVENUES 2011

Source		Budget -01		Realized -02		Excess or Deficit*	
Surplus Anticipated	80101-	5,817,370.23		5,817,370.23		-	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-					-	
Miscellaneous Revenue Anticipated:		xxxxxxxx	хх	xxxxxxxx	хх	XXXXXXXXX	XX
Adopted Budget		9,484,364.00		10,604,041.53		1,119,677.53	
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxx	хх	xxxxxxxx	хх	XXXXXXXXX	XX
See Sheet 17a		762,697.72		762,697.72		-	
						-	
Total Miscellaneous Revenue Anticipated	80103-	10,247,061.72		11,366,739.25		1,119,677.53	
Receipts from Delinquent Taxes	80104-	1,600,000.00		2,765,148.88		1,165,148.88	
						<del>-</del>	
Amount to be Raised by Taxation:		xxxxxxxx	ХX	xxxxxxxx	ХХ	XXXXXXXXX	XX
(a) Local Tax for Municipal Purposes (Inlc. Library)	80105-	35,941,906.00		xxxxxxxx	XX	XXXXXXXXX	XX
(b) Addition to Local District School Tax	80106-			xxxxxxxx	XX	XXXXXXXXX	XX
Total Amount to be Raised by Taxation	80107-	35,941,906.00		36,935,462.53		993,556.53	
		53,606,337.95		56,884,720.89		3,278,382.94	

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxx	хх	140,483,805.79	
Amount to be Raised by Taxation		XXXXXXXX	XX	XXXXXXXXX	XX
Local District School Tax	80109-00	81,096,554.00		XXXXXXXXX	XX
Regional School Tax	80119-00	-		xxxxxxxxx	xx
Regional High School Tax	80110-00	_		xxxxxxxxx	xx
County Taxes	80111-00	19,766,605.44		xxxxxxxxx	XX
County Open Space Preservation	80111-00	1,930,192.64		XXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	152,958.67		XXXXXXXXX	XX
Special District Taxes	80113-00	3,396,882.00		XXXXXXXXX	XX
Municipal Open Space Tax	80120-00			XXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	ХХ	2,794,849.49	
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	xx		
Balance for Support of Municipal Budget (or)	80116-00	36,935,462.53		XXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00			XXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	XX		
* These items are applicable only when there is no "Amount to be Raised by Taxation" in	•	143,278,655.28		143,278,655.28	

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 REVENUES 2011

(Continued)

## MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
1 Clean Communiteis Grant - FY-2011	77,135.41	77,135.41	-
2 Cops In Shop	2,800.00	2,800.00	-
3 Emergency Management Agency Assistance Grant	5,000.00	5,000.00	_
4 Recycling Tonnage Grant	135,868.03	135,868.03	_
5 Click It or Ticket Seat Belt Campaign	4,000.00	4,000.00	-
6 Municipal Court Alcohol And Education Rehab	2,211.32	2,211.32	-
7 Drunk Driving Enforcement Fund	14,019.35	14,019.35	-
8 Multi-Jurisdictional Task Force Grant	6,000.00	6,000.00	-
9 Recycling Tonnage Grant	85,438.55	85,438.55	_
10 Over Limit Under Arrest 2011	4,400.00	4,400.00	
11 Historic Preservattion Trust: Metlar, Knapp Bodine Grant	150,000.00	150,000.00	-
12 Drunk Driving Enforcement Fund FY 2011	10,607.63	10,607.63	-
13 Emergency Management Agency Assistance Grant FY-2010	5,000.00	5,000.00	-
14 CDBG-2011	242,560.00	242,560.00	-
15 Law Enforcement Response to Community Concerns (Bias Grant)	5,000.00	5,000.00	-
16 Body Armor Replacement Fund	7,657.43	7,657.43	
17 Drive Sober or Get Pulled Over	5,000.00	5,000.00	-
		-	-
		_	_
			<u>-</u>
		-	-
		-	-
Total (Sheet 17)	762,697.72	762,697.72	-

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2011

2011 Budget as Adopted		P0012 01	£0.842.640.03
2011 Budget as Adopted		80012-01	52,843,640.23
2011 Budget - Added by N.J.S. 40A:4-87		80012-02	762,697.72
Appropriated for 2011 (Budget Statement Item 9)		80012-03	53,606,337.95
Appropriated for 2011 by Emergency Appropriation (Budget Statemer	nt Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)		80012-05	53,606,337.95
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	53,606,337.95
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	48,016,355.88	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,794,849.49	
Reserved	80012-10	2,745,502.01	
Total Expenditures		80012-11	53,556,707.38
Unexpended Balances Canceled (see footnote)		80012-12	49,630.57

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

## (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2011 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: NOTAPPLICATBLE		
Paid or Charged		
Reserved		
Total Expenditures		

## **RESULTS OF 2011 OPERATION**

## CURRENT FUND

	Debit		Credit	
Excess of anticipated Revenues:	XXXXXXXX	XX	xxxxxxx	XX
Miscellaneous Revenues anticipated 80013-	01 XXXXXXXX	XX	1,119,677.53	
Delinquent Tax Collections 80013-	02 XXXXXXXX	XX	1,165,148.88	<u></u>
	xxxxxxxx	XX		
Required Collection of Current Taxes 80013-	03 XXXXXXXX	XX	993,556.53	
Unexpended Balances of 2011 Budget Appropriations (incl. Enc.) 80013-	04 XXXXXXXX	XX	49,630.57	
Miscellaneous Revenue Not Anticipated 81113	- XXXXXXXX	XX	470,874.31	
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)  81114	- XXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property 81120	- XXXXXXXX	XX		
Sale of Municipal Assets	XXXXXXXX	XX		
Unexpended Balances of TY-2010 Appropriation Reserves 80013-	05 XXXXXXXX	XX	2,325,648.25	
Prior Years Interfunds Returned in 2011 80013-	06 XXXXXXXX	XX	100.20	
	XXXXXXXX	XX		
	XXXXXXXX	XX		
	XXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXX	XX	XXXXXXXX	XX
Balance January 1, 2011 80013-	07		XXXXXXXX	XX
Balance December 31, 2011 80013-	08 XXXXXXXX	XX		
Deficit in Anticipated Revenues:	xxxxxxxx	XX	XXXXXXXX	XX
Miscellaneous Revenues Anticipated 80013-	09		XXXXXXXX	XX
Delinquent Tax Collections 80013-	10		XXXXXXXX	XX
			xxxxxxx	XX
Required Collection of Current Taxes 80013-	11		XXXXXXX	XX
Interfund Advances Originating in 2011 80013-	12		XXXXXXXX	XX
Refund of Prior Year Revenues	16.75		xxxxxxx	XX
Refund of Current Year Revenues	4,286.00		xxxxxxx	XX
	30,842.24		XXXXXXXX	XX
	247,438.40		xxxxxxx	XX
Deficit Balance - To Trial Balance (Sheet 3) 80013-	13 XXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21) 80013-	14 5,842,052.88		XXXXXXXX	xx
	6,124,636.27		6,124,636.27	

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realize
2% SR Citizen/ Veterans	7,173.90
Abandoned Vehicles	16.00
Admin & Car Fees	180,091.81
Bid Specifications	3,500.00
Budget Refunds	256.00
Cost of Tax Sale	6,562.18
Cultural Arts	905.00
Deliquent Fees	6,080.00
DMV Inspection Fees	3,998.34
FEMA OEM Reimbursements	22,774.92
Fire Report	45.00
Flu Shots	
Homeowner Mail Reimbursements	2,898.60
Hotel Reimbursements	95.00
JIF Award	1,250.00
July 4th Fireworks	5,300.00
MCUA Recycling Rebate	15,000.00
Medical Appointments	4,130.00
Miscellaneous	101,960.20
Outstanding Checks	15,333.71
Payment in Lieu of Taxes	6,000.00
Photo Copies	13,771.34
Police Report	1,417.50
Recycle: Batteries	317.40
Recycle: Pallets	170.00
Recycling Bins	656.19
Restitutions	1,779.00
Return Check Fees	760,00
Other Licenses	1,000.00
Sale of Recyclable	9.71
Scrap Metal	51,936.51
Temporary Member Fee	100.00
Texas Inmate Phone	
Vending Machines	
Violations- Code	15,480.00
Visitors Fee	6.00
Zoning & Planning Fees	100.00
ount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 470,874.31

### SURPLUS - CURRENT FUND YEAR 2011

		Debit		Credit	
1. Balance January 1, 2011	80014-01	XXXXXXX	XX	11,856,873.06	ļ
2.	Paris.	XXXXXXXX	XX		
3. Excess Resulting from 2011 Operations	80014-02	XXXXXXXX	XX	5,842,052.88	
4. Amount Appropriated in the 2011 Budget - Cash	80014-03	5,817,370.23		xxxxxxxx	XX
5. Amount Appropriated in the 2011 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXX	XX
6.				xxxxxxxx	XX
7. Balance December 31, 2011	80014-05	11,881,555.71		XXXXXXXX	XX
		17,698,925.94		17,698,925.94	

### ANALYSIS OF BALANCE DECEMBER, 31, 2011 (FROM CURRENT FUND - TRIAL BALANCE)

		TOTAL TANGENCE		—
Cash		80014-06	21,310,257	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Investments		80014-07		
Change Fund			535.00	
Sub Total			21,310,791.95	
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	11,090,403.58	
Cash Surplus		80014-09	10,220,388.37	
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	161,167.34		
Deferred Charges #	80014-12	1,500,000.00		
Cash Deficit #	80014-13			
Total Other Assets		80014-14	1,661,167.34	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS",	"OTHER ASSETS	80014-15	11,881,555.71	

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

### (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2011 LEVY

Amount of Levy as per Duplicate (Analysis) #			82101-00	\$	142,279,858.11
or (Abstract of Ratables)			82113-00	\$	
2. Amount of Levy Special District Taxes			82102-00	\$	
<ol> <li>Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.</li> </ol>			82103-00	\$	492,340.31 47,240.59
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	\$	
5a. Subtotal 2011 Levy	\$		142,819,439.01		
5b. Reductions due to tax appeals ** 5c. Total 2011 Tax Levy	\$		82106-00	\$	142,819,439.01
6 Transferred to Tax Title Liens			82107-00	\$	47,879.57
7. Transferred to Foreclosed Property			82108-00	\$	
8. Remitted, Abated or Canceled			82109-00	\$	306,002.42
9. Discount Allowed			82110-00	\$	
10. Collected in Cash: In 2010	82121-00	\$	509,526.51		
In 2011 *	82122-00	\$	139,604,163.06		-
R.E.A.P. Revenue	82124-00	\$.			
State's Share of 2011 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	370,116.22		-
Total to Line 14	82111-00	\$	140,483,805.79		=
11. Total Credits				\$	140,837,687.78
12. Amount Outstanding December 31, 2011			83120-00	\$	1,981,751.23
13. Percentage of Cash Collections to Total 2011 Levy, (Item 10 divided by Item 5c) is 98.36% 82112-00					
Note:If municipality conducted Accelerated Tax Sale or Ta	x Levy Sale ch	eck	here		& complete sheet 22a
14. Calculation of Current Taxes Realized in Cash:					
Total of Line 10  Less: Reserve for Tax Appeals Pending  State Division of Tax Appeals				\$ \$	140,483,805.79
To Current Taxes Realized in Cash (Sheet 17)				\$	140,483,805.79
Note A: In showing the above percentage the following should Where Item 5 shows \$1,500,000.00, and Item 10 show the percentage represented by the cash collections wor \$1,049,977.50 / \$1,500,000 or .699985. The correct personnel be shown as Item 13 is 69.99% and not 70.00%, nor 64. Where the Note: On Item 1 if Duplicate (Analysis) Figure is used; be shown as Item 1 if Duplicate (Analysis) Fig	vs \$1,049,977.5 uld be percentage to 59.999%	50,			
in 110to. On fichi i in Duphonio (Alianysis) i iguic is used, de s	are to menuae				

Senior Citizens and Veterans Deductions.

<sup>\*</sup> Include overpayments applied as part of 2011 collections.

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

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

### **To Calculate Underlying Tax Collection Rate for 2011**

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	NOT APPLICABLE	
Total of Line 10 Collected in Cash (sheet 22)	\$	
LESS: Proceeds from Accelerated Tax Sale		
NET Cash Collected	\$	
Line 5c (sheet 22) Total 2011 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)	NOT APPLICABLE	
NET Cash Collected	\$	
Line 5c (sheet 22) Total 2011 Tax Levy	\$ _	
Percentage of Collection Excluding Accelerated Tax 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	Debit		
1. Balance January 1, 2011	xxxxxxx	хх	xxxxxxx	XX
Due From State of New Jersey	158,766.86		xxxxxxxx	XX
Due To State of New Jersey	xxxxxxxx	XX		
2. Sr. Citizens Deductions Per Tax Billings	362,000.00		xxxxxxx	XX
3. Veterans Deductions Per Tax Billings			xxxxxxx	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	9,375.00		xxxxxxx	XX
5. Veterans Deductions Allowed By Tax Collector				
6. Sr. Citizen & Veterans Deductions Allowed & Disallowed (2010)	3,500.00		12,520.70	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	XX	1,258.78	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2010 Taxes	xxxxxxxx	XX		
9. Received in Cash from State	xxxxxxx	XX	358,695.04	
10.				
11.				
12. Balance December 31, 2011	xxxxxxx	XX	xxxxxxx	XX
Due From State of New Jersey	XXXXXXXX	XX	161,167.34	
Due To State of New Jersey		4	xxxxxxxx	XX
	533,641.86		533,641.86	

Calculation of Amount to be included on Sheet 22, Item 10-2011 Senior Citizens and Veterans Deductions Allowed

Line 2	362,000.00
Line 3	
Line 4	9,375.00
Sub-Total	371,375.00
Less: Line 7	1,258.78
To Item 10, Sheet 22	370,116.22

### SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

The state of the s	with the same of t				
	Debit	Debit			
Balance January 1, 2011		xxxxxxx	XX	2,675,283.49	
Taxes Pending Appeals		XXXXXXXX	XX	xxxxxxx	XX
Interest Earned on Taxes Pending Appeals		xxxxxxx	XX	XXXXXXXX	XX
Contested Amount of 2011 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxx	XX		
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	XX			
Transfer fom 2011 Budget				2,000,000.00	
Cash Paid to Appelants (Including 5% Interest from Date	e of Payment)	1,192,148.29		XXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXX	XX	
Balance December 31, 2011		3,483,135.20		XXXXXXXX	XX
Taxes Pending Appeals*	3,483,135.20	XXXXXXXX	XX	XXXXXXX	XX
Interest Earned on Taxes Pending Appeals		xxxxxxx	XX	xxxxxxx	XX
* Includes State Tax Court and County Board of Taxation		4,675,283.49		4,675,283.49	

Appeals Not Adjusted by December 31, 2011

Signature of Tax Collector

T-1318

License #

March 6, 2012

Date

### COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2012 MUNICIPAL BUDGET

					r	
			YEAR 2012		YEAR 201	11_
1. Total General Appropriations to			52,634,098.54			
Item 8 (L) (Exclusive of Reser		80015-			XXXXXXXX	XX
2. Local District School Tax -	Actual	80016-				
	Estimate**	80017-	82,500,000.00		XXXXXXXX	XX
3. Regional School District Tax -	Actual	80025-				
	Estimate*	80026-			xxxxxxx	XX
4. Regional High School Tax -	Actual	80018-				
School Budget	Estimate*	80019-			XXXXXXXX	XX
5. County Tax	Actual	80020-				
2. 2.2 <b>y</b> 2	Estimate*	80021-	21,696,790.08		XXXXXXXX	XX
6. Special District Taxes	Actual	80022-	3,444,659.00			
o. Special District Taxes	Estimate*	80022-	3,444,039.00		XXXXXXXX	XX
					AAAAAAA	$\Lambda\Lambda$
7. Minimum Library Tax Tax	Actual	80027-				
	Estimate*	80028-			XXXXXXXX	XX
8. Total General Appropriations 6 9. Less: Total Anticipated Reven		80024-01	160,275,547.62			
9. Less: Total Anticipated Reven Municipal Budget (Item 5)		80024-02	17,546,394.37			
10. Cash Required from 2012 Tax		90024.02	1.12.720.152.25			
Local Municipal Budget a 11. Amount of item 10 Divided by		80024-03 [820034-04]	142,729,153.25			
Equals Amount to be Raised by		] [0 <b>2</b> 000   0  ]				
used must not exceed the appli	cable percentage					
shown by Item 13, Sheet 22)		80024-05	145,153,713.22			
Analysis of Item 11:						
Local District School Tax			li .		n amount less than	
(Amount Shown on Line Regional School District Ta		82,500,000.00	"actual" Tax of	year 2	011.	
(Amount Shown on Line			** May not be state	d in ar	amount less than	
Regional High School Tax	, 3 , 1,00 + 0,				nitted by the Local	
(Amount Shown on Line	4 Above)		11		the Commissioner	г
County Tax			of Education on January 15, 2012 (Cha			
(Amount Shown on Line Special District Tax	5 Above)	21,696,790.08	<b></b>  t		sideration must be	
(Amount Shown on Line	6 Ahove)	3,444,659.00	given to calend	ar yeai	r calculation.	
Municipal Open Space Tax	0 1 1 1 0 1 0 1	5,111,055105				
(Amount Shown on Line	e 7 Above)					
Tax in Local Municipal Budge	t	37,512,264.14				
Tax in Local Library Minimun	n Funding					
Total Amount (see Line 11)		145,153,713.22	0.00			
12. Appropriation: Reserve for Un	` •					
Statement, Item 8 (M) (Iter		80024-06	2,424,559.97			
Computation of "Tax in Local Item 1 - Total General Ap			52,634,098.54		Note: The amount of	
Item 12 - Appropriation: Reserve for Uncollected Taxes			2,424,559,97		anticipated rev- enues (Item 9)	
	The second secon	<del></del>			may never exceed	
Sub-Total			55,058,658.51		the total of Items and 12.	1
Less: Item 9 - Total Antic			17,546,394.37			
Amount to be Raised by Taxat	ion in Municipal Budget in	cluding Library 80024-0	07 37,512,264.14			

### ACCELERATED TAX SALE - CHAPTER 99

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

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

A.	Reserve for Uncollected Taxes (sheet 25, Item	12)	\$
В.	Reserve for Uncollected Taxes Exclusion Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of Collection (Item 16)	NOT APPLICALE	
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2012 Estimated Total Levy - 2011 Total L	% evv)/2011 Total Levvl	
D.	Reserve for Uncollected Taxes Exclusion Amor		\$
Ε.	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)		\$
201	2 Reserve for Uncollected Taxes Appropriation	Calculation (Actual)	
1.	Subtotal General Appropriations (item8(L) bu	dget sheet 29)	\$
2.	Taxes not Included in the budget (AFS 25, item	ns 2 thru 7)	\$
	Total		\$
3.	Less: Anticipated Revenues (item 5, budget she	eet 11)	\$
4.	Cash Required		\$
5.	Total Required at% (items 4	4+6)	\$
6.	Reserve for Uncollected Taxes (item E above)		\$

### SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

					Debit		Credit	
1.	Balance January 1, 2011				2,953,040.40		xxxxxxxx	XX
	A. Taxes	83102-00	2,506,187.85		xxxxxxx	xx	xxxxxxxx	XX
	B. Tax Title Liens	83103-00	446,852.55		xxxxxxx	хх	xxxxxxxx	XX
2.	Canceled:				xxxxxxx	XX	XXXXXXXX	XX
	A. Taxes		83105-00		xxxxxxx	XX	132,238.34	
	B. Tax Title Liens		83106-00		xxxxxxx	хх	499.33	
3.	Transferred to Foreclosed Tax Title Liens:				xxxxxxx	XX	XXXXXXXX	хх
	A. Taxes		83108-00		xxxxxxx	XX		
	B. Tax Title Liens		83109-00		xxxxxxx	XX		
4.	Added Taxes		83110-00		478,289.45		xxxxxxxx	xx
5.	Added Tax Title Liens		83111-00				xxxxxxxx	XX
6.	Adjustment between Taxes (Other than current y and Tax Title Liens:	/ear)			xxxxxxx	xx	xxxxxxxx	xx
	A. Taxes - Transfers to Tax Title Liens		83104-00		xxxxxxx	XX	(1) 8,487.43	
	B. Tax Title Liens - Transfers from Taxes		83107-00	(1)	8,487.43		xxxxxxxx	хх
7.	Balance Before Cash Payments				xxxxxxx	xx	3,298,592.18	
8.	Totals				3,439,817.28		3,439,817.28	
9.	Balance Brought Down				3,298,592.18		XXXXXXXX	xx
10.	Collected:	п			xxxxxxx	хх	2,774,169.58	
	A. Taxes	83116-00	2,774,169.58		xxxxxxx	XX	xxxxxxxx	XX
	B. Tax Title Liens	83117-00			xxxxxxx	XX	xxxxxxxx	XX
11.	Interest and Costs - 2011 Tax Sale		83118-00		5,072.44		xxxxxxxx	xx
12.	2011 Taxes Transferred to Liens		83119-00		47,879.57		xxxxxxxx	xx
13.	2011 Taxes		83123-00		1,981,751.23		XXXXXXXX	XX
14.	Balance December 31, 2011				xxxxxxx	xx	2,559,125.84	
	A. Taxes	83121-00	2,051,333.18		xxxxxxx	xx	xxxxxxxx	xx
	B. Tax Title Liens	83122-00	507,792.66		xxxxxxx	xx	xxxxxxxx	XX
15.	Totals				5,333,295.42		5,333,295.42	

10.	Percentage of Cash Collections to Adjuste	a Amount Outstan	iaing		
	(Item No. 10 divided by Item No. 9) is	84.10%			
17.	Item No. 14 multiplied by percentage show	wn above is	\$ 2,152,266.38	and represents the	
	maximum amount that may be anticipated	in 2012.	83125-00		

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

0

### SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

			Debit		Credit	
1.	Balance January 1, 2011	84101-00	2,592,900.00		xxxxxxx	XX
2.	Foreclosed or Deeded in 2011		xxxxxxx	XX	xxxxxxxx	XX
3.	Tax Title Liens	84103-00			xxxxxxx	XX
4.	Taxes Receivable	84104-00			xxxxxxx	XX
<u>5A</u> .		84102-00			xxxxxxx	XX
5B.		84105-00	XXXXXXXX	XX		
6.	Adjustment to Assessed Valuation	84106-00			XXXXXXXX	XX
<u>7.</u>	Adjustment to Assessed Valuation	84107-00	xxxxxxx	XX		
8.	Sales		xxxxxxx	XX	xxxxxxx	XX
<u>9.</u>	Cash *	84109-00	xxxxxxx	XX		
10.	Contract	84110-00	XXXXXXX	XX		
11.	Mortgage	84111-00	XXXXXXXX	XX		
12.	Loss on Sales	84112-00	xxxxxxx	XX		
<u>13.</u>	Gain on Sales	84113-00			XXXXXXXX	XX
14.	Balance December 31, 2011	84114-00	xxxxxxx	XX	2,592,900.00	
			2,592,900.00		2,592,900.00	

### **CONTRACT SALES**

		Debit		Credit	
15. Balance January 1, 2011	84115-00			xxxxxxx	XX
16. 2011 Sales from Foreclosed Property	84116-00			xxxxxxx	XX
17. Collected *	84117-00	xxxxxxx	XX		
18. NOT APPLICABLE	84118-00	xxxxxxx	XX		
19. Balance December 31, 2011	84119-00	xxxxxxx	XX		

### **MORTGAGE SALES**

		Debit		Credit	
20. Balance January 1, 2011	84120-00			xxxxxxx	XX
21. 2011 Sales from Foreclosed Property	84121-00			xxxxxxx	XX
22. Collected *	84122-00	xxxxxxx	XX		
23. NOT APPLICABLE	84123-00	xxxxxxx	XX		
24. Balance December 31, 2011	84124-00	XXXXXXX	XX		
Analysis of Sale of Property: \$ * Total Cash Collected in 2011 (84125-00)	0				

Realized in 2011Budget

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.)

	Caused By	Amount Dec. 31, 2010 per Audit <u>Report</u>	Amount in 2011 <u>Budget</u>	Amount Resulting <u>from 2011</u>	Balance as at <u>Dec. 31, 2011</u>
1.	Emergency Authorization - Municipal*	\$	6	\$	\$\$
2.	Emergency Authorizations -	NOT APPLICAB	_		
	Schools		S	\$	\$
3.		\$	<u> </u>	\$	\$
4.		\$	5	\$	_ \$
5.		\$	S	\$	\$
6.		\$	5	\$	\$
7.		\$	5	\$	\$
8.		\$	S	\$	_ \$
9.		\$	5	\$	\$
10.		\$	<u> </u>	\$	\$
	<u>Date</u>	EFUNDED UNDER	Purpose	J OIC 11.0.5. 40F	Amount
	1				\$
	2	NOT APPLICAB	LE		_ \$
	3				\$
	4				\$
	5				\$
	JUDGEMENTS ENTE	ERED AGAINST N	IUNICIPALIT	Y AND NOT S	ATISFIED  Appropriated for in Budget of
	In Favor of	On Account of	Date Entered	<u>Amount</u>	<u>Year 2012</u>
	1			\$	
	2	NOT APPLICAB	LE	\$	
	3			\$	
	4.			\$	

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

FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICI-TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS PAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Balance Dec. 31, 2011		1,500,000.00					
REDUCED IN 2011	Canceled by Resolution	1					00 30008
REDUCE	By 2011 Budget	F					00 30000
Balance	Dec. 31, 2010	1					
Not Less Than 1/5 of Amount	Authorized*	300,000,000					
Amount Authorized		1,500,000.00					
Purpose		ORD 11-01: REVALUATION OF REAL PROPERTY					Totals
Date		2/15/11	and the second second				

Sheet 29

DAVID MARSHALL It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2011" must be entered here and then raised in the 2012 budget.

Chief Financial Officer

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Balance	Dec. 31, 2011								
REDUCED IN 2011	Canceled by Resolution								80028-00
REDUCE	By 2011 Budget								80027-00
Balance	Dec. 31, 2010								
Not Less Than 1/5 of Amount	Authorized*								
Amount									
Purpose		NONE		NOT APPLICABLE				Totals	
Date		Ţ							

Sheet 30

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2011" must be entered here and then raised in the 2012 budget.

Sheet 30

Chief Financial Officer

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit		Credit		2012 Debt Service							
Outstanding January 1, 2011	80033-01	XXXXXXXX	XX	45,309,000.00									
Issued	80033-02	XXXXXXXX	ХХ	21,044,000.00									
Paid	80033-03	10,700,000.00		xxxxxxxx	XX								
Outstanding December 31, 2011	80033-04	55,653,000.00		xxxxxxx	XX								
		66,353,000.00		66,353,000.00	1	2,084,146.26							
2012 Bond Maturities - General Capit 2012 Interest on Bonds *	012 Bond Maturities - General Capital Bonds       80033-05       9         012 Interest on Bonds *       80033-06       \$       2,084,146.26												
	SSMENT S	ERIAL BONI		2,064,140.20									
11001	JOSIVIE IVI	DON'T											
Outstanding January 1, 2011	80033-07	XXXXXXX	XX										
Issued	80033-08	XXXXXXXX	XX										
Paid	80033-09			XXXXXXXX	XX								
NOT APPLICABLE													
Outstanding December 31, 2011	80033-10			XXXXXXXX	XX								
2012 Bond Maturities - Assessment B													
2012 Interest on Bonds *		80033-12	\$										
Total "Interest on Bonds - Debt Service	e" (*Items)	1,001		80033-13	\$								

### LIST OF BONDS ISSUED DURING 2011

LIST OF BONDS	ISSUED DUMIN	G 2011		
Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
\$4,564,000 GENERAL OBLIGATION BONDS	350,000.00	4,564,000.00	2/1/2011	3.50%
\$2,610,000 Tax Appeal Refunding Bonds Series A	525,000.00	2,610,000.00	2/1/2011	3.50%
\$7,820,000 Tax Appeal Refunding Bonds Series B	1,100,000.00	7,820,000.00	2/1/2011	3.50%
\$6,050,000 Refunding Bonds	545,000.00	6,050,000.00	3/24/2011	3.50%
Total	2,520,000.00	21,044,000.00		

80033-14

80033-15

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

(COUNTY) (MUNICIPAL) \_\_\_\_LOAN

Debit

Credit

2012 Debt

Vanish Va		BCDIT		Cicuit			vice
Outstanding January 1, 2011	80033-01	xxxxxxx	xx				
Issued	80033-02	xxxxxxx	XX				
Paid	80033-03			XXXXXXXX	XX		
NOT APPLICABLE							
Outstanding December 31, 2011	80033-04			xxxxxxx	XX		
2012 Loan Maturities		***************************************		80033-05	\$		
2012 Interest on Loans				80033-06	\$		
Total 2012 Debt Service for		Loan		80033-13	\$		,,,
		LOAN					
Outstanding January 1, 2011	80033-07	XXXXXXXX	XX				
Issued	80033-08	XXXXXXXX	XX				
Paid	80033-09			XXXXXXXX	XX		
NOT APPLICABLE					,,,,		
Outstanding December 31, 2011	80033-10			XXXXXXXX	XX		
	00000 10				201		
2012 Loan Maturities				80033-11	\$		
2012 Interest on Loans				80033-12	\$		
Total 2012 Debt Service for		Loan		80033-13	\$		
LIST	OF LOANS 1	SSUED DUR	ING	2011			
Purpose		2012 Maturi		Amount Issu	ed	Date of Issue	Interest Rate
NOT APPLICABLE							
100 A	Total						
		, l			- 1		

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

### TYPE I SCHOOL TERM BONDS

		Debit		Credit			Debt vice
Outstanding January 1, 2011	80034-01	xxxxxxx	XX				
Paid	80034-02			XXXXXXXX	XX		
NOT APPLICABLE							
Outstanding December 31, 2011	80034-03			xxxxxxxx	XX		
2012 Bond Maturities - Term Bond 2012 Interest on Bonds *	ls	80034-04 80034-05	<u>\$</u>				
	SCHOOL	SERIAL BO	-				
Outstanding January 1, 2011	80034-06	xxxxxxxx	XX				
Issued	80034-07	xxxxxxx	XX				
Paid	80034-08			xxxxxxx	XX		
NOT APPLICABLE							
Outstanding December 31, 2011	80034-09			xxxxxxxx	XX		
2012 Interest on Bonds *		80034-10	\$				
2012 Bond Maturities - Serial Bon	ds			80034-11	\$		
Total "Interest on Bonds - Type I S	chool Debt S	ervice" (*Items)		80034-12	\$		
LIST OF	BONI	S ISSU	E	DURI	NC	<del>2011</del>	
Purpose		2012 Matur -01	ity	Amount Issu	ıed	Date of Issue	Interest Rate

### 2012INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

80035-

NOT APPLICABLE

Total

NOT APPLICABLE		Outstanding Dec. 31, 2011	2012 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5		\$	\$
6		\$	\$

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

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.	Total	14.	13.	12.	10.	9.	8,	7.	6.	5.	4	, i	2.	I. NOT APPLICABLE		Title or Purpose of Issue
40A:2-8(b) with "C". S	ı														Issued	Original Amount
uch notes must be retired	1														Issue*	Original Date of
at the rate of 20% of the	1														Outstanding Dec. 31, 2011	Amount of Note
original amount issued a	l														Maturity	Date of
nnually.	L														Interest	Rate of
80051-01	ł				Time of the same o										For Principal	2012 Budg
80051-02	1														For Interest	2012 Budget Requirement
	ı														(Insert Date)	Interest Computed to

\* "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. written intent of permanent financing submitted with statement. All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 or

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

(Do not crowd - add additional sheets)

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

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

z	l	14.	l <del></del>	12.	E	10.	9.	Zheet 34	6	5.	4.	ĺ'n	2.	:-	ı	
MEMO: *See Sheet 33 for clarification of "Original Date of Issue"		÷***	13.	2.	1.	0.					NOT APPLICABLE			NONE		Title or Purpose of Issue
ite of Issue"															Issued	Original Amount
															Issue*	Original Date of
															Outstanding Dec. 31, 2011	Amount of Note
	The second secon											:	Mary part of the		Maturity	Date of
															Interest	Rate of
80051-01															For Principal	2012 Bud
80051-02															For Interest	2012 Budget Requirement
															(Insert Date)	Interest Computed to

Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 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

	Total	13.	12.	10.	9.	8.	7.	6.	5.	4.	3.	2.	1 NOT APPLICABLE		Purpose
														Outstanding Dec. 31, 2011	Amount of Obligation
80051-01														For Principal	2012 Budge
80051-02														For Interest/Fees	2012 Budget Requirement

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

IMPROVEMENTS  Specify each authorization by purpose. Do	Balance -	Balance - Jan. 1, 2011	2011	Facumhrances	Fnoumbrances	Fxpended	Authorizations	Balance - Dece	Balance - December 31, 2011
not merely designate by a code number.	Funded	Unfunded	Authorizations	Dec. 31, 2010	December 31, 2011		Canceled	Funded	Unfunded
Various Improvements: 98-01						117.00		-	
Various Improvements: 01-01	23,946.07				10,612.07			13,334.00	
Various Improvements: 01-30, 02-27	108,543.14							108,543.14	
Various Improvements: 01-32, 20-28	8,778.44			7,599.23		736.73		15,640.94	
Various Improvements: 02-25, 03-23	233,553.01			90,427.53	90,427.53	15,000.00		218,553.01	
Various Improvements: 02-24	968.80					755.00		213.80	
Various Improvements: 02-18	512.34			9,532.03				10,044.37	
Furchase of Land: 05-10, 04-29				32,190.70	32,190.70			I	
Master Plan: 03-32				1,788.00	1,788.00			•	
Various Improvements: 03-39	45,056.15			91,668.98	51,311.77	26,812.52		58,600.84	
Various Improvements: 04-05	3,060.37			22,075.78	22,075.78			3,060.37	
Various Improvements: 04-51	29,082.97		Additional Additional Control of the			832.97	A	28,250.00	
Various Improvements: 04-52, 05-40		10,810.75		46,579.18	36,560.05	7,810.75		2,208.38	10,810.75
Various Improvements: 05-11	130,814.31	213,470.00		356.00				131,170.31	213,470.00
Various Improvements: 05-13	79,430.56			59,668.61	10,965.85	10,194.64		117,938.68	Annual An
Various Capital Improvemnts: 05-41, 06-14	164,885.89	395,975.00		244,362.34	235,869.84	90,868.50		259,509.89	218,975.00
Balance c/f	828,632.05	620,255.75		606,248.38	491,801.59	153,011.11	1	967,067.73	443,255.75
Place an * hefore each item of "Improvement" which persecute a funding or refunding of an engagement authorization	mrovement" which many	control funding or refunding	of an arrangement and home						

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance -	Balance - Dec. 1, 2011	2011	Encumbrances	Encumbrances	Expended	Authorizations	Balance - Dec	Balance - December 31, 2011
not merely designate by a code number.	Funded	Unfunded	Authorizations	Dec. 31, 2010	December 31, 2011	277	Canceled	Funded	Unfunded
Balance b/f	828,632.05	620,255.75		606,248.38	491,801.59	153,011.11		967,067.73	443,255.75
Various Improvements: 06-04	328,012.09	50,500.00		1,625.46	49,425.00	500.00		279,712.55	50,500.00
Demolition of Structures: 06-21	294.00			1,100.00	1,100.00			294.00	
Land Acquisition: 06-26	73,826.75	204,000.00						73,826.75	204,000.00
Various Capital Improvements: 06-36		3,414,242.26		184,298.26	971,660.14	1,072,069.82		1	1,554,810.56
Various Improvements: 06-48		534,619.04		233,175.78	371,497.51	21,720.11		•	374,577.20
Various Capital Improvements: 07-02	47,926.71	275,000.00		78,409.41	62,710.31	34,904.10		28,721.71	275,000.00
Various Improvements: 07-33		1.258.807.14		63 167 38	48 784 05	70 785 67		177773344	1 102 004 80
Land Acquisition - Highland Avenue: 08-10	24,150.00							24,150.00	
Land Acquisition: 08-19	39.81							39.81	
Various Capital Improvements: 09-04		879,855.99		520,689.89	215,478.42	374,279.94		a	810,787.52
Digital Tax Maps: 09-20	49,296.20			13,500.00	5,580.00	7,920.00		49,296.20	
Various Capital Improvements: 09-40		1,721,426.03		1,599,764.67	478,127.12	1,923,920.91			919,142.67
Various Improvements: 10-01		4,823,808.25				35,783.02		•	4,788,025.23
Tax Appeals Refunding: 10-24		4,571,556.63				4,571,556.63		ı	
Balance c/f	1,352,177.61	18,354,071.09		3,301,979.23	2,695,664.14	8,275,451.31		1,423,108.75	10,614,003.73

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

				-		1	Sheet 35b		Vari	Vari	Vari	Vari	Revi	Balı	1	Sp
Total 70000-			A THE REAL PROPERTY OF THE PRO				A CALL THE C		Various Improvements: 11-21	Various Improvements: 11-14	Various Improvements: 11-08	Various Improvements: 11-04	Revaluation of Property: 11-01	Balance b/f	not merely designate by a code number.	IMPROVEMENTS Specify each authorization by purpose. Do
1,352,177.61														1,352,177.61	Funded	Balance
18,354,071.09														18,354,071.09	Unfunded	Balance - Dec. 1, 2011
15,693,700.00									3,200,000.00	6,193,700.00	3,300,000.00	1,500,000.00	1,500,000.00	\$	Authorizations	2011
3,301,979.23				And Address of the Control of the Co										3,301,979.23	Dec. 31, 2010	Encumbrances
11,237,306.80										5,229,860.40	2,258,961.50	75,615.76	977,205.00	2,695,664.14	December 31, 2011	Encumbrances
10,034,892.79										435,859.60	50,305.14	1,270,424.24	2,852.50	8,275,451.31	-	Expended
ŀ														•	Canceled	Authorizations
2,693,051.25	,	•		1		1	ı	ŧ.	750,000.00	1	,	F	519,942.50	1,423,108.75	Funded	Balance - De
14,736,677.09		Application in the state of the							2,450,000.00	527,980.00	990,733.36	153,960.00	1	10,614,003.73	Unfunded	Balance - December 31, 2011

### GENERAL CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2011	80031-01	XXXXXXX	XX	57,250.00	
Received from 2011 Budget Appropriation *	80031-02	XXXXXXXX	XX		
Improvement Authorization Constant		xxxxxxx	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxx	XX		
List by Improvements - Direct Charges Made for Preliminary Cost	s:	xxxxxxx	XX	XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				xxxxxxx	XX
				XXXXXXX	XX
				xxxxxxx	XX
				XXXXXXX	XX
				XXXXXXX	XX
				xxxxxxx	XX
				XXXXXXXX	XX
				xxxxxxx	XX
				XXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04			xxxxxxxx	XX
				xxxxxxx	XX
Balance December 31, 2011	80031-05	57,250.00		xxxxxxx	XX
		57,250.00		57,250.00	

<sup>\*</sup> The full amount of the 2011 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

### GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
80030-01	XXXXXXXX	XX		_
80030-02	XXXXXXXX	XX		
80030-03	XXXXXXXX	XX		
Wile-				
80030-04			XXXXXXX	
			XXXXXXXX	
80030-05			XXXXXXXX	
	80030-02 80030-03 80030-04	80030-02 XXXXXXXX 80030-03 XXXXXXXX 80030-04	80030-02 XXXXXXXX XX 80030-03 XXXXXXXX XX 80030-04	80030-02       XXXXXXXXX       XX         80030-03       XXXXXXXXX       XX         80030-04       XXXXXXXXX       XXXXXXXXX         XXXXXXXXXX       XXXXXXXXXXXX

<sup>\*</sup>The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2011 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 2011 or Prior Years
NOT APPLICABLE				
Total 80032-00				

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 - 2011

		Debit		Credit	
Balance January 1, 2011	80029-01	XXXXXXXX	XX	110,912.79	
Premium on Sale of Bonds/Notes		xxxxxxx	XX	467,524.85	
Funded Improvement Authorizations Canceled		xxxxxxxx	XX		
Down Payment on Improvement		75,000.00			
Appropriated to Finance Improvement Authorizations	80029-02			xxxxxxx	XX
Appropriated to 2011 Budget Revenue	80029-03			xxxxxxx	XX
Balance December 31, 2011	80029-04	503,437.64		xxxxxxx	XX
		578,437.64		578,437.64	

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1.	Amount of Serial Bonds Issued Under Provisions P.L. 1944, Chapter 268, P.L. 1944, Chapter Chapter 77, Article VI-A, P.L. 1945, with Coutstanding December 31, 2011	428, P.L. 1943 or	\$
2.	Amount of Cash in Special Trust Fund as of Dec	ember 31, 2011 (Note A)	\$ 
3.	Amount of Bonds Issued Under Item 1 Maturing in 2012	NOT APPLICABLE  \$	
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 2011 appropriation column.

### **MUNICIPALITIES ONLY**

### **IMPORTANT**

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

A.							
Λ.	1.	Total Tax Levy	for the Year 2011 was			\$_	142,819,439.01
	2.	Amount of Item	1 Collected in 2011 (*)	\$ <u>140,</u>	483,805.79	<b></b>	
	3.	Seventy (70) per	rcent of Item 1			\$_	98,338,664.05
	(*)	Including prepay	ments and overpayments ap	pplied.			
				***************************************	***************************************		
В.	1.		es of bonded obligations o wer YES or NO	r notes fall	due during YES	the year	- 2011?
	2.	Have payments	been made for all bonded of the comber 31, 2011?	obligations		e on or l	pefore
		Ans	wer YES or NO:		YES	_ If ans	wer is "NO" give details
		NO'	FE: If answer to Item B1	is YES, th	ien Item Bi	2 must l	be answered
			riation required to be inclust exceed 25% of the total of the deal? Answer YES or No.	of appropria			
D.		NO	T APPLICABLE				
	1.	Cash Deficit 202	10			\$_	
	2.		Levy for all purposes: y \$		=	\$_	
	3.	Cash Deficit 20	1			\$_	
	4.		Levy for all purposes: y \$		=	\$	
Е.		Unpaid	<u>2010</u>		2011		<u>Total</u>
1	. Stat	e Taxes	\$	\$		_ \$ _	NONE
2	. Cou	nty Taxes	\$	\$		_ \$ _	NONE
3	. Am	ounts due Special	Districts				
			\$	\$		_ \$ _	NONE
4	. Am	ounts due School	Districts for Local School	Tax			
			\$	\$		\$	NONE

### 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 serve instructions of Sheet 2.

### **POST CLOSING**

### TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2011

### **Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

### POST CLOSING TRIAL BALANCE <u>UTILITY ASSESSMENT TRUST FUNDS</u>

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

AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

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

П									,					 		
	111	XX					X						XX			
Balance	Dec. 31, 2011	XXXXXX					XXXXXX						XXXXXX			
nts		XX		***************************************			X			***************************************			XX			
Disbursements		XXXXXX					XXXXXX						XXXXXX			
		XX					X						XX			
		XXXXXX					XXXXXX						XXXXXX			
		XX					XX						XX			
		XXXXXX					XXXXXX						XXXXXX			
		X					XX						XX			
RECEIPTS		XXXXXX					XXXXXX						XXXXXX			
RE	<b>L</b> D	X				Towns to be	XX						XX			
	Operating Budget	XXXXXX					XXXXXX						XXXXXX			
	N.	X					XX						XX			
	Assessments and Liens	XXXXXX					XXXXXX						XXXXXX			
	9	X	181000				xx	***************************************					XX		.,	
Audit Balance	Dec. 31, 2010	XXXXXX					XXXXXX						XXXXXX			
Title of Liability to which Cash	and Investments are Pledged	Assessment Serial Bond Issues:					Assessment Bond Anticipation Note Issues:				Other Liabilities	Trust Surplus	Less Assets "Unfinanced"			

### **SCHEDULE OF WATER UTILITY BUDGET - 2011**

### **BUDGET REVENUES**

Source	P 9.000	Budget		Received in Cash		Excess of Deficit*	
Operating Surplus Anticipated Operating Surplus Anticipated with Consent	91301-						
of Director of Local Govt. Services  Rents	91302- 91303-						
Fire Hydrant Service	91304-	-					
Miscellaneous	91305-						
Added by N.J.S. 40A:4-87: (List)		xxxxxx	XX	xxxxxx	XX	xxxxxx	XX
Subtotal							
Deficit (General Budget) **	91306-						
	91307-						

<sup>\*\*</sup>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

	77 7077411111111111111111111111111111111		
Appropriations		XXXXXX	XX
Adopted Budget			
Added by N.J.S. 40A:4-87			
Emergency			
Total Appropriations			
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures			
Deduct Expenditures:			
Paid or Charged			
Reserved			
Surplus (General Budget) **			
Total Expenditures			
Unexpended Balance Canceled (See Footnote)			

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

### STATEMENT OF 2011 OPERATION

### WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2011 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:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")	-		
Miscellaneous Revenue Not Anticipated			
2010 Appropriation Reserves Canceled *			
Total Revenue Realized	11		
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures  Less: Deferred Charges Included In			
Above "Total Expenditures"			 <del></del>
Total Expenditures - As Adjusted			 -
Excess	1		
Budget Appropriation - Surplus (General Budget) ** Balance of "Results of 2011 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
			 T
Deficit			 <u> </u>
Anticipated Revenue - Deficit (General Budget) ** Balance of "Results of 2011 Operation"			
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)			
SECTION 2:			

The following Item of "2010 Appropriation Reserves Canceled in 2011" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2010 for an Anticipated Deficit in the Water Utility for 2010:

2010 Appropriation Reserves Canceled in 2011  Less: Anticipated Deficit in 2010 Budget - Amount Received		
and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		

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

### SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2010		\$
Increased by:		
Water Rents Levied		\$
Decreased by:		
Collections	\$	
Overpayments applied	\$	
Transfer to Water Liens	\$	
Other	\$	
		\$
Balance December 31, 2011		\$
SCHEDULE OF WATER I	MALI VTILITI	NS
Balance December 31, 2010		\$
Increased by:		W-1-111-1-111-11-11-11-11-11-11-11-11-11
Transfers from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
		\$
Decreased by:		
Collections	\$	···
Other	\$	
		\$
Balance December 31, 2011		\$

### **DEFERRED CHARGES**

### - MANDATORY CHARGES ONLY -

### WATER UTILITY FUND

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

	Caused by	Amount Dec. 31, 2010 per Audit Report	Amount in 2011 <u>Budget</u>	Amount Resulting from 2011	Balance as at Dec. 31, 2011
1.	Emergency Authorization - *	\$	\$	\$	\$\$
2.		\$	\$	\$	\$
3.		\$	\$	\$	_ \$
4.		\$	\$	\$	<u> </u>
5.		\$	\$	\$	_ \$
6.		\$	\$	\$	\$
7.		\$	\$	\$	\$
8.		\$	\$	\$	\$
9.		\$	\$	\$	\$
10.		\$	\$	\$	\$
1.	<u>Date</u>		<u>Purpose</u>		<u>Amount</u> \$
2.					
3.	_				\$ \$
4.	· · · · · · · · · · · · · · · · · · ·				_
5.	•				-
	JUDGEMENTS ENTER  In favor of On Ac	RED AGAINST	MUNICIPALI  Date Entered	TY AND NOT  Amount	SATISFIED  Appropriated for in Budget of Year 2012
1.				\$	
2.					
				\$	
3.				rh.	

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

### WATER UTILITY ASSESSMENT BONDS

	Debit		Credit			Debt vice
Outstanding January 1, 2011	XXXXXX	xx				
Issued	XXXXXX	ХХ				
Paid			XXXXXX	XX		
Outstanding December 31, 2011			XXXXXX	XX		
2012 Bond Maturities - Assessment Bonds				\$		
2012 Interest on Bonds *		\$				
WATER UTI	LITY CAPI	TAL	BONDS			
Outstanding January 1, 2011	xxxxxx	XX				
Issued	XXXXXX	XX				
Paid			xxxxxx	XX		
Outstanding December 31, 2011			xxxxxx	xx		
2012 Dand Mataritian Carital Dands						
2012 Bond Maturities - Capital Bonds 2012 Interest on Bonds *		ď		\$	-	
2012 Interest on Bonds "		\$	<u> </u>			-10
INTEREST ON BONI	DS - WATE	R UT	ILITY BUD	GET		
2011 Interest on Bonds (*Items)		\$				
Less: Interest Accrued to 12/31/2011 (Trial Bala	ance)	\$				
Subtotal		\$				
Add: Interest to be Accrued as of 12/31/2012		\$				
Required Appropriation 2012				\$		
LIST OF BON	DS ISSUED	DUR	LING 2011			
Purpose	2012 Matur	ity	Amount Issu	ıed	Date of Issue	Interest Rate
			***************************************			

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

WATER UTILITY \_\_\_\_\_LOAN

	Debit		Credit		i E	Debt vice
Outstanding January 1, 2011	XXXXXX	XX				
Issued	xxxxxx	XX				
Paid			XXXXXX	XX		
Outstanding December 31, 2011			XXXXXX	XX		
2012 Loan Maturities				\$ 		
2012 Interest on Loans *		\$				
WATER UTILI	TY	<u> </u>	LOAN	1		
Outstanding January 1, 2011	XXXXXX	XX				
Issued	XXXXXX	XX				
Paid			XXXXXX	XX		
Outstanding December 31, 2011			XXXXXX	XX		
2012 Loan Maturities		<u> </u>	1	\$		
2012 Interest on Loans *		\$				
INTEREST ON LOA	NS - WATE	R UT	ILITY BUD	GET		
2011 Interest on Loans (*Items)		\$				
Less: Interest Accrued to 12/31/2011 (Trial Bal	ance)	\$				
Subtotal		\$				
Add: Interest to be Accrued as of 12/31/2012		\$				
Required Appropriation 2012				\$		
LIST OF LOA	NS ISSUED	DUR	UNG 2011			
Purpose	2012 Matur	ity	Amount Issi	ued	Date of	Interest
		T		1	Issue	Rate

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

<b>1</b>	ı	ı ı									
2012 Budget Requirement	For Interest **										
2012 Budge	For Principal										
Rate of	Interest										
Date of	Maturity										
Amount of Note	Outstanding Dec. 31, 2011										
Original Date of	Issue*										
Original Amount	Issued										
Title or Purpose of Issue		1.	2.	3.	4,	5.	6.	7.	8,	9.	10,

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

Sheet 50

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:

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

All notes with an original date of issue of 2009 or prior require one legal payable installment to be budgeted if it Add is contemplated that such notes will be renewed in 2012 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 UTILITY BUDGET	
	2011 Interest on Notes	\$
	Less: Interest Accrued to 12/31/2011 (Trial Balance)	\$
	Subtotal	\$9
#	Add: Interest to be Accrued as of 12/31/2012	\$
	Required Appropriation - 2012	\$

(Do not crowd - add additional sheets)

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

												,				
Interest Computed to	(Insert Date)															
2012 Budget Requirement	For Interest															
2012 Budge	For Principal															
Rate	Interest															
Date	Maturity	:														
Amount of Note	Outstanding Dec. 31, 2011															
Original Date of	[ssue*															
Original	Issued															
Title or Purpose of Issue		1.	2.	3.	4.	5.	6,	7.	8.	9.	10.	11.	12.	13.	14,	15.

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Amount 2012 Budget Requirement of Obligation	Outstanding For Principal For Interest/Fees Dec. 31, 2011													
Purpose		2.	3.	4.	5.	6.	8.	9.	10.	11.	12.	13.	14.	

Sheet 51a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Puritime of Authorizations   Puritime of Au	IMPROVEMENTS Specify each authorization by purpose. Do	Balance - J	Balance - January 1, 2011	2011		Expended	Authorizations	Balance - December 31, 2011	mber 31, 2011
	not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
					:				
	Total 70000-								

Sheet 52

### WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2011	XXXXXX	xx		
Received from 2011 Budget Appropriation *	XXXXXX	xx		
International Authority of the Company	XXXXXX	xx		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2011			XXXXXX	XX

### WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX		
Received from 2011 Budget Appropriation *	XXXXXX	xx		
Received from 2011 Emergency Appropriation *	XXXXXX	xx		
Appropriated to Finance Improvement Authorizations			xxxxxx	XX
			xxxxxx	XX
Balance December 31, 2011			XXXXXX	XX

<sup>\*</sup>The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### UTILITY FUND

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2011 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 2011 or Prior Years
Total				

### WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2011**

	Debit		Credit	
Balance January 1, 2011	xxxxxx	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2011 Budget Revenue			XXXXXX	XX
Balance December 31, 2011			XXXXXX	XX

### **POST CLOSING**

### TRIAL BALANCE - SENIOR HOUSING UTILITY FUND

AS AT DECEMBER 31, 2011

### **OPERATING AND CAPITAL SECTIONS**

(Separately Stated)

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

Title of Account	Debit	Credit
OPERATING FUND:		
Cash and Investments	214,067.13	
Due from Senior Housing Capital	696,000.00	
Appropriation Reserves		119,018.98 c
Reserve for Encumbrance		243,852.71 c
Accounts Payable		90,625.20 c
Accrued Interest on Bonds		20,366.25 с
Security Deposits		121,428.36 c
Sub Total "C" Items		595,291.50
Fund Balance		314,775.63
	910,067.13	910,067.13
-		-
CAPITAL FUND:		
Cash and Investments	15,731.14	
Fixed Capital	10,351,052.26	
Fixed Capital Authorized and Uncompleted	1,483,000.00	
Serial Bonds Payable		1,165,000.00
Due to Senior Housing Capital		696,000.00
Improvement Authorizations:		
Funded		18,348.05
Unfunded		103,077.45
Reserve for:		
Encumbrances		107,092.15
Capital Improvement Fund		89,035.75
Amortization		9,186,052.26
Deferred Amortization		483,000.00
Fund Balance		2,177.74
Estimated Proceeds Bonds & Notes Authorized but not issued	1,000,000.00	
Proceeds Bonds & Notes Authorized but not issued		1,000,000.00
	12,849,783.40	12,849,783.40
(Da = 4 11 - 11 - 11 - 11 - 11 - 11		-

(Do not crowd - add additional sheets)

### POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit
,		

(Do not crowd - add additional sheets)

### ANALYSIS OF SENIOR HOUSING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance				<b>+</b>	RECEIPTS	IPTS						Disbursements	nts	Balance Dec. 31, 2011	=
and Investments are Pledged	Dec. 31, 2010	10	Assessments and Liens	s	Operating Budget											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	XX	XXXXX	X
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	X	XXXXX	XX	XXXXXX	X
														,,,,,,,,,,,		
					_											
Other Liabilities					_				,							
Trust Surplus					_			<u> </u>								
Less Assets "Unfinanced"	XXXXX	X	XXXXX	×	XXXXX	×	XXXXX	XX	XXXXX	X	XXXXX	XX	XXXXX	XX	XXXXX	X
													**************************************			1

Sheet 57

### SCHEDULE OF SENIOR HOUSING UTILITY BUDGET - 2011

### **BUDGET REVENUES**

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of Director of Local Govt. Services	01 02	210,100.00		210,100.00		_	
RENTS	UZ	1,326,000.00		1,336,131.79		10,131.79	
MISCELLANEOUS: INTEREST				389.61		389.61	
						-	
Added by N.J.S. 40A:4-87 (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
						-	
Subtotal  Deficit (General Budget) **	07	1,536,100.00		1,546,621.40		10,521.40	
	08	1,536,100.00		1,546,621.40		10,521.40	

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX	XX
Adopted Budget		1,536,100.00	
Added by N.J.S. 40A:4-87		_	
Emergency		_	
Total Appropriations		1,536,100.00	
Add: Overexpenditures (See Footnote)		-	
Total Appropriations and Overexpenditures		1,536,100.00	
Deduct Expenditures:			
Paid or Charged	1,415,206.02		
Reserved	119,018.98		
Surplus (General Budget) **	_		
Total Expenditures		1,534,225.00	
Unexpended Balance Canceled (See Footnote)  FOOTNOTES - RE: OVEREXPENDITURES:		1,875.00	

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 BALANCE 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"

### STATEMENT OF 2011 OPERATION SENIOR HOUSING UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2011  Budget contained either an item of revenue "Deficit (General Budget) "Surplus (General Budget)"  Section 2 should be filled out in every case.	" or an item of approp	riation	Utility	
SECTION 1:				
Revenue Realized:	xxxxxx	XX		
Budget Revenue (Not Including "Deficit (General Budget)")	1,546,621.40			
Miscellaneous Revenue Not Anticipated	14,410.36			
2010 Appropriation Reserves Canceled * (Excess Revenue Realized)	255,474.42			
				<b>.</b>
Total Revenue Realized			1,816,506.18	
Expenditures:	xxxxxx	XX		
Appropriations (Not Including "Surplus (General Budget)")	xxxxxx	XX		
Paid or Charged	1,415,206.02			
Reserved	119,018.98			
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue	1,558.00			
Accrued Interest				
Overexpenditure of Appropriation Reserves				
Total Expenditures  Less: Deferred Charges Included In  Above "Total Expenditures"	1,535,783.00			
Total Expenditures - As Adjusted			1,535,783.00	
Excess			280,723.18	
Budget Appropriation - Surplus (General Budget) **  Remainder = Balance of "Results of 2011 Operation"  ("Excess in Operations" - Sheet 60)	280,723.18			
Deficit				
Anticipated Revenue - Deficit (General Budget) **  Remainder = Balance of "Results of 2011 Operation"  ("Operating Deficit - to Trial Balance" - Sheet 60)			No.	
SECTION 2: The following Item of "2010 Appropriation Reserves Canceled in 2011" Is Du EXTENT OF the amount Received and Due from the General Budget of 2010  Utility for 2010:	te to the Current Fund for an Anticipated De	TO TI	HE the	
2010 Appropriation Reserves Canceled in 2011				
Less: Anticipated Deficit in 2010 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-			
* Evens (Payanua Panlizad)				

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

### RESULTS OF 2011 OPERATIONS SENIOR

### SENIOR HOUSING UTILITY

	Debit		Credit		
Excess in Anticipated Revenues	XXXXXX	XX	10,521.40		
Unexpended Balances of Appropriations	xxxxxx	XX	1,875.00		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	14,410.36		
Unexpended Balances of 2010 Appropriation Reserves*	XXXXXX	хх	255,474.42		
Accrued Interset on Bonds					
Deficit in Anticipated Revenue			XXXXXX	XX	
Refund of Prior Year Revenues	1,558.00		XXXXXX	XX	
Operating Deficit - to Trial Balance	XXXXXX	xx			
Excess in Operations - to Operating Surplus	280,723.18		XXXXXX	XX	
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	282,281.18		282,281.18		

### **OPERATING SURPLUS -**

### SENIOR HOUSING UTILITY

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX	244,152.45	
Excess in Results of 2011 Operations	xxxxxx	XX	280,723.18	
Amount Appropriated in 2011 Budget - Cash	210,100.00		XXXXXX	XX
Amount Appropriated in 2011 Budget with Prior Written Consent of Director of Local Government Services			xxxxxx	XX
Balance December 31, 2011	314,775.63		xxxxxx	XX
	524,875.63		524,875.63	

### ANALYSIS OF BALANCE DECEMBER 31, 2011 (FROM SENIOR HOUSING UTILITY - TRIAL BALANCE)

Cash	214,067.13
Investments	
Interfund Accounts Receivable	696,000.00
Subtotal	910,067.13
Deduct Cash Liabilities Marked with "C" on Trial Balance	595,291.50
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	314,775.63
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET	314,775.63

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

### SCHEDULE OF SENIOR HOUSING UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2010			\$	
Increased by:				
SENIOR HOUSING Rents L	evied		\$ _	1,336,131.79
Decreased by:				
Collections		\$ <u>1,336,131.79</u>	<u>)                                    </u>	
Overpayments applied		\$		
Transfer to	Liens	\$	_	
Other		\$		
		<del></del>	 	1,336,131.79
Palarea Danamhar 21, 2011			<i>a</i>	
Balance December 31, 2011			\$ -	
SCHEDUL	E OF SENIOR HOU	SING LIENS		
Balance December 31, 2010			\$_	-
Increased by:				
Transfers from Accounts Reco	eivable	\$	<del></del>	
Penalties and Costs		\$	_	
Other		\$		
NOT A	PPLICABLE		\$ _	_
Decreased by:				
Collections		\$	_	
Other		\$	_ \$ _	
Balance December 31, 2011			¢	

### **DEFERRED CHARGES**

- MANDATORY CHARGES ONLY -

### SENIOR HOUSING 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, 2010 per Audit Report	Amount in 2011 <u>Budget</u>	Amount Resulting from 2011	Balance as at Dec. 31, 2011
1.	Emergency Authorization - *	\$	\$	. \$	\$
2.	NOT APPLICABLE	\$	\$	\$	\$
3.		\$	\$	\$	<u> </u>
4.		\$	\$	\$	\$
5.		\$	\$	\$	\$
6.		\$	\$	. \$	<u> </u> \$
7.		\$	\$	\$	\$
8.		\$	\$	\$	\$
9.		\$	\$	\$	\$
10.		\$	\$	\$	\$
,	<u>Date</u>		<u>Purpose</u>		<u>Amount</u>
1					\$
	. NOT APPLICABLE				_ \$
	·				_ \$
4	·				_ \$
5	·				<u> </u>
	JUDGEMENTS ENTE	RED AGAINST	MUNICIPALI	TY AND NOT	Appropriated for
	In favor of On A	ccount of	Date Entered	<u>Amount</u>	in Budget of Year 2012
1	·			\$	
2	. NOT APPLICABLE			\$	
3	•		,	ф	_

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

UTILITY ASSESSMENT BONDS

	Debit		Credit		2012 D Servic	
Outstanding January 1, 2011	XXXXXX	XX				
Issued	XXXXXX	XX				
Paid			XXXXXX	XX		
Outstanding December 31, 2011			XXXXXX	ХХ		
2012 Bond Maturities - Assessment Bonds 2012 Interest on Bonds *		\$		\$		
SENIOR HOUSING	UTILITY CAP					
Outstanding January 1, 2011	XXXXXX	XX	1,290,000.00			
Issued	XXXXXX	XX				
Paid	125,000.00		XXXXXX	XX		
	, , , , , , , , , , , , , , , , , , ,					
Outstanding December 31, 2011	1,165,000.00		XXXXXX	XX		
	1,290,000.00		1,290,000.00			
2012 Bond Maturities - Capital Bonds	<u> </u>	<u> </u>		\$	125,000.00	
2012 Interest on Bonds *		\$	54,310.00			
INTEREST ON BONDS -	SENIOR HOUS	SING	UTILITY BUDG	ET		
2011 Interest on Bonds (*Items)		\$	57,435.00			
Less: Interest Accrued to 12/31/2011 (Trial Bala	nce)	\$	20,366.25			
Subtotal		\$	37,068.75			
Add: Interest to be Accrued as of 12/31/2012		\$	18,444.38			
Required Appropriation 2012				\$	55,513.13	
LIST OF BO	NDS ISSUED D	URIN	G 2011			
Purpose	2012 Maturit	У	Amount Issued		Date of Issue	Interest Rate
NOT APPLICABLE						
						***************************************

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

	11	T	ī								
	est										
2012 Budget Requirement	For Interest **										
get Requ						71					
012 Bud	For Principal										
2	For P										
Rate	Interest			·							
	,										
Date	Maturity										
unt	nding , 2011										
Amo of N	Outstanding Dec. 31, 2011										
Original Date of	Issue*										
inal unt	pə										
Original Amount	Issn										
			- 1								
enssI Jc			NOT APPLICABLE								
Title or Purpose of Issue	+		r appl								
Title or			NO								
			2.	ñ.	4.	5.	6.	7.	   ∞	9.	10.

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

Sheet 64

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:

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

All notes with an original date of issue of 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 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 - UTILITY BUDGET	DGET
	2011 Interest on Notes	<del>\$</del>
	Less: Interest Accrued to 12/31/2011 Trial Balance)	æ
	Subtotal	\$
ìť	Add: Interest to be Accrued as of 12/31/2012	\$
	Required Appropriation - 2012	\$

(Do not crowd - add additional sheets)

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Trite or Purpose of Issue   Original   Original   Amount   Date of Amount   Date of Issue   Inversit   Inver									
Outstanding Maturity Interest For Principal For Interest	Purpose of Issue	Original Amount	Original Date of	Amount	Date of	Rate of	2012 Budget	Requirement	Interest Computed to
	•	penssI	Issue*	Outstanding Dec. 31, 2011	Maturity	Interest	For Principal	For Interest **	(Insert Date)
PPLICABLE TO THE PROPERTY OF T									
	APPLICABLE								
				NAME OF THE PARTY					
				Annual del National					
			Addition of the second						

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

Utility Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 Dedicated Utility Assessment Budget or written intent of

permanent financing submitted.
\*\*\* Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

Sheet 65

### Sheet 66

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SENIOR HOUSING UTILITY CAPITAL FUND)

Balance - December 31, 2011	Unfunded			103,077.45				1117   117   117						CONTRACTOR OF THE PROPERTY OF	103,077.45
Balance - Dece	Funded	10,198.90	9,432.15	-	ı	1	1						-		19,631.05
Authorizations	Canceled														l
Expended	:			815,038.63											815,038.63
Encumbrance	Dec 31, 2011	5,000.00	29,252.45	71,556.70											105,809.15
Епситргансе	Dec 31, 2010	5,000.00	29,252.45	793,799.18											828,051.63
2011	Authorizations														-
Balance - January 1, 2011	Unfunded			195,873.60											195,873.60 195 argument
Balance - J	Funded	10,198.90	9,432.15												19,631.05
IMPROVEMENTS Specify each authorization by purpose. Do	not merely designate by a code number.	ORD 06-50: Various Capital Projects	ORD 07-35: Various Capital Projects	ORD 10-14: Senior Housing Building Improvement											Total 70000- 19,631.05 195,873.60 - 195,873.60 Place an * before each item of our manual which temperature at funding or refunding of our little states and our manual at the states at

Sheet 66

### SENIOR HOUSING UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit		
Balance January 1, 2011	XXXXXX	XX	54,035.75		
Received from 2011 Budget Appropriation *	xxxxxx	xx	35,000.00		
	xxxxxx	xx			
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxx	xx			
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	хх	XXXXXX	XX	
			XXXXXX	XX	
			XXXXXX	XX	
Appropriated to Finance Improvement Authorizations			XXXXXX	XX	
			XXXXXX	XX	
Balance December 31, 2011	89,035.72		XXXXXX	XX	
	89,035.72		89,035.75		

### SENIOR HOUSING UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX		
Received from 2011 Budget Appropriation *	XXXXXX	хх		
Received from 2011 Emergency Appropriation *	 xxxxxx	хх		
NOT APPLICABLE				
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2011			XXXXXX	XX

<sup>\*</sup>The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### SENIOR HOUSING UTILITY FUND

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2011 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 2011 or Prior Years

### SENIOR HOUSING UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2011**

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX	2,177.74	
Premium on Sale of Bonds	xxxxxx	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations	 		xxxxxx	XX
Appropriated to 2010 Budget Revenue			xxxxxx	XX
Balance December 31, 2011	2,177.74		XXXXXX	XX
	2,177.74		2,177.74	

### **POST CLOSING**

### TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2011

### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
OPERATING FUND:		
Cash and Investments	4,458,731.01	
Change Fund	100.00	
Interfund: Sewer Uitlity Capital fund	615,279.42	
Sewer Charges Receivables	878,516.24	
Sewer Liens Receivable		
Appropriation Reserves		123,053.02 e
Reserve for Encumbrance		69,669.38 с
Prepaid Sewer Charges	III and	18,825.65
Accounts Payable		59,132.71 c
Accrued Interest on Bonds		38,059.90 c
Sewer Overpayments		65,537.85
		c
Sub Total "C" Items		374,278.51 c
Reserve for Receivables		878,516.24
Fund Balance		4,699,831.92
	5,952,626.67	5,952,626.67
CAPITAL FUND:		-
Cash and Investments	13,849.23	
Fixed Capital	13,107,561.49	
Fixed Capital Authorized and Uncompleted	9,030,000,00	
Scrial Bonds Payable		3,906,000.00
Improvement Authorizations:		
Funded		170,019.06
Unfunded		3,673,219.24
Reserve for:		
Encumbrances		278,141.54
Capital Improvement Fund		53,750.00
Amortization		13,029,561.49
Deferred Amortization		323,500,00
Interfund: Sewer Utility Operating Fund		615,279.42
Fund Balance		101,939.97
Estimated Proceeds Bonds & Notes Authorized but not issued	4,878,500.00	,-
Proceeds Bonds & Notes Authorized but not issued	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4,878,500.00

(Do not crowd - add additional sheets)

### POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2011

Title of Account	Debit	Credit
NOT APPLICABLE		

(Do not crowd - add additional sheets)

ANALYSIS OF SEWER

### UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance				II.	RECEIPTS	IPTS						Disbursements	ıts	Balance Dec. 31, 2011	11
and Investments are Pledged	Dec. 31, 2010	10	Assessments and Liens	S	Operating Budget											
Assessment Serial Bond Issues:	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	×	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X
NOT APPLICABLE																
													<del></del>			
as Assessment Bond Anticipation Note Issues:	XXXXX	X	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXXX	×
							•									
								<u></u>								
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X	XXXXX	X
												*******				
		1	1	1		7		1		1	1		-	-		

Sheet 57

### **BUDGET REVENUES**

Source	Budget		Received in Cash		Excess or Deficit*	•
Operating Surplus Anticipated 01	-		-		_	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02					-	
SEWER SERVICE CHARGE	7,050,000.00		8,894,181.93		1,844,181.93	
SEWER CONNECTION FEES & PERMITS	263,000.00		826,740.00		563,740.00	
MISCELLANEOUS	2,072.01		1,422.27		(649.74)	
INTEREST ON DELINQUENCES	28,000.00		63,172.43		35,172.43	
Added by N.J.S. 40A:4-87 (List)	xxxxxx	ХХ	XXXXXX	XX	XXXXXX	XX
					-	
					-	
					-	
Subtotal	7,343,072.01		9,785,516.63		2,442,444.62	
Deficit (General Budget) ** 07						
08	7,343,072.01		9,785,516.63		2,442,444.62	

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

### STATEMENT OF BUDGET APPROPRIATIONS

				T
Appropriations:			XXXXXX	XX
Adopted Budget		***	7,343,072.01	
Added by N.J.S. 40A:4-87			-	
Emergency			-	
Total Appropriations			7,343,072.01	
Add: Overexpenditures (See Footnote)			•	
Total Appropriations and Overexpenditures			7,343,072.01	
Deduct Expenditures:				
Paid or Charged	7,172	,414.82		
Reserved	123	,053.02		
Surplus (General Budget) **				
Total Expenditures			7,295,467.84	
Unexpended Balance Canceled (See Footnote)			47,604.17	
ECOTNOTES DE OVEDEVDENDITUDES.				

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 BALANCE 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"

### STATEMENT OF 2011 OPERATION SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2011			tility	
Budget contained either an item of revenue "Deficit (General Budget)"  Section 2 should be filled out in every case.	et)" or an item of approp	riation		
SECTION 1:				
Revenue Realized:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")	9,785,516.63			
Miscellaneous Revenue Not Anticipated	320.00			
2010 Appropriation Reserves Canceled * (Excess Revenue Realized)	217,886.92			
Total Revenue Realized			10,003,723.55	
Expenditures:	XXXXXX	XX	20,000,720,00	į
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX		
Paid or Charged	7,172,414.82	ZX		
Reserved	123,053.02			
Expended Without Appropriation	143,050.05			
Cash Refund of Prior Year's Revenue				
Accrued Interest				
Overexpenditure of Appropriation Reserves				
Total Expenditures	7,295,467.84			
Less: Deferred Charges Included In Above "Total Expenditures"				
Total Expenditures - As Adjusted			7,295,467.84	
Excess			2,708,255.71	
Budget Appropriation - Surplus (General Budget) **				
Remainder = Balance of "Results of 2011 Operation" ("Excess in Operations" - Sheet 60)	2,708,255.71		-	
Deficit				
Anticipated Revenue - Deficit (General Budget) **  Remainder = Balance of "Results of 2011 Operation"  ("Operating Deficit - to Trial Balance" - Sheet 60)				
SECTION 2:	Description of the second of t	<u>, , , , , , , , , , , , , , , , , , , </u>	***************************************	
The following Item of "2010 Appropriation Reserves Canceled in 2011" Is I EXTENT OF the amount Received and Due from the General Budget of 201 SEWER Utility for 2010:				
2010 Appropriation Reserves Canceled in 2011  Less: Anticipated Deficit in 2010 Budget - Amount Received and Due from Current Fund - If none, enter "None"			··········	
* Excess (Revenue Realized)			<b>-</b>	

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

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	2,442,444.62	
Unexpended Balances of Appropriations	XXXXXX	XX	47,604.17	
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	320.00	
Unexpended Balances of 2010 Appropriation Reserves*	XXXXXX	xx	217,886.92	
Accrued Interset on Bonds				
Deficit in Anticipated Revenue			xxxxxx	XX
			xxxxxx	XX
Operating Deficit - to Trial Balance	XXXXXX	хх		
Excess in Operations - to Operating Surplus	2,708,255.71		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2  OPERATING SURPLUS - SEWER	2,708,255.71	UT	2,708,255.71 ILITY	

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX	1,991,576.21	
Excess in Results of 2011 Operations  Amount Appropriated in 2011 Budget - Cash  Amount Appropriated in 2011 Budget with Prior Written Consent of Director of Local Government Services	XXXXXX	XX	2,708,255.71 XXXXXX XXXXXX	XX XX
Balance December 31, 2011	4,699,831.92 4,699,831.92		XXXXXX 4,699,831.92	XX

### **ANALYSIS OF BALANCE DECEMBER 31, 2011** (FROM SEWER UTILITY - TRIAL BALANCE)

	Ti i
Cash	4,458,731.01
Change Fund	100.00
Interfund Accounts Receivable	615,279.42
Subtotal	5,074,110.43
Deduct Cash Liabilities Marked with "C" on Trial Balance	374,278.51
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	4,699,831.92
*Other Assets Pledged to Operating Surplus	-
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET	4,699,831.92

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

Other \$ \_\_\_\_\_ Decreased by: Collections \$\_\_\_\_\_ Other Balance December 31, 2011 \$ \_\_\_\_\_

### **DEFERRED CHARGES**

### - MANDATORY CHARGES ONLY -

### SEWERUTILITY FUND

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

	Caused by	Amount Dec. 31, 2010 per Audit Report	Amount in 2011 <u>Budget</u>	Amount Resulting <u>from 2011</u>	Balance as at Dec. 31, 2011
1.	Emergency Authorization - *	\$	\$	\$	\$
2.	NOT APPLICABLE	\$	\$	\$	\$
3.		\$	\$	\$	<u>\$</u>
4.		\$	\$	\$	_ \$
5.		\$	\$	\$	\$
6.		\$	\$	\$	\$
7.		\$	\$	\$	_ \$
8.	·	\$	\$	\$	_ \$
9.		\$	\$	. \$	\$
10.		\$	\$	\$	_ \$
1	<u>Date</u>		<u>Purpose</u>		<u>Amount</u> \$
	·  NOT APPLICABLE				_
3					- <sup>\$</sup> \$
4					\$
					_
	JUDGEMENTS ENTE				Appropriated for
	In favor of On A	ccount of	Date Entered	<u>Amount</u>	in Budget of Year 2012
1	·			\$	
2	. NOT APPLICABLE			\$	_
3	•			\$	_
				<b>Ç</b>	

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

SEWER

UTILITY ASSESSMENT BONDS

	Debit		Credit		2011 De Servic	
Outstanding January 1, 2011	XXXXXX	XX				
Issued	XXXXXX	XX				
NOT APPLICABLE						
Paid .			xxxxxx	XX		
Outstanding December 31, 2011			xxxxxx	xx		
2012 Bond Maturities - Assessment Bonds 2012 Interest on Bonds *		\$		\$		
SEWER	UTILITY CAPITA	AL BO	ONDS			
Outstanding January 1, 2011	xxxxxx	XX	3,346,000.00			
Issued	xxxxxx	XX	700,000.00			
Paid	140,000.00		xxxxxx	XX		
,						
Outstanding December 31, 2011	3,906,000.00		xxxxxx	XX		
	4,046,000.00		4,046,000.00		20 < 202 02	
2012 Bond Maturities - Capital Bonds		\$	140 510 50	\$	206,000.00	
2012 Interest on Bonds *  INTEREST ON BONDS	SEWER	<u> </u>	UTILITY BUD	GET	<u> </u>	
2011 Interest on Bonds (*Items)	- 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137 - 1137	\$	142,545.83			
Less: Interest Accrued to 12/31/2011 (Trial Bala	nce)	\$	38,059.90			
Subtotal		\$	104,485.93			
Add: Interest to be Accrued as of 12/31/2012		\$	54,997.40			
Required Appropriation 2012				\$	159,483.33	
LIST OF B	ONDS ISSUED DU	JRING	G 2011			
Purpose	2012 Maturity		Amount Issued	i	Date of Issue	Interest Rate
\$700,000.00 Sewer Utility Bonds of 2011	50,000.00		700,000.00		2/1/2011	3.50%
AAA AAA AAA AAA AAA AAA AAA AAA AAA AA						

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

	rest				**					.;"	
2012 Budget Requirement	For Interest										
Budget	ipal										
2012	For Principal										
Rate	Interest										
Date	Maturity										
	ao ==			***************************************							
Amount of Note	Outstanding Dec. 31, 2011										
Original Date of	Issue*										
Original Amount	Issued										
<u> </u>			<b>=</b>								
Title or Purpose of Issue			NOT APPLICABLE			·					
or Purpos	7		OT APF								
Title (			Ż								
TANKS TO THE TANKS		1.	2.		4.	5.	6.	.,	∞	9.	10.

Sheet 64

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

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:

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

All notes with an original date of issue of 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 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.

Z	INTEREST ON NOTES -	UTILITY BUDGET	
	2011 Interest on Notes	€	
	Less: Interest Accrued to 12/31/2011 Trial Balance)	alance) \$	
	Subtotal	\$	
	Add: Interest to be Accrued as of 12/31/2012	\$	
<b>⊢</b>	Required Appropriation - 2012	\$	

(Do not crowd - add additional sheets)

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation	2012 Budget Requirement	Requirement
	Outstanding Dec. 31, 2011	For Principal	For Interest/Fees
2.			
3. NOT APPLICABLE			
5.			
6,			
-			
7.			
8.			
9,			
10.			
11.			
12.			
13.			
14.			
Total			
		80051-01	80051-02

Sheet 65a

(Do not crowd - add additional sheets)

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SEWER UTILITY CAPITAL FUND)

Specify each authorization by purpose. Do	Balance	Balance - January 1, 2011	2011	Encumbrance	Encumbrance	Expended	Authorizations	Balance - Dec	Balance - December 31, 2011
not merely designate by a code number.	Funded	Unfunded	Authorizations	Jan. 31, 2010	Dec 31, 2011		Canceled	Funded	Unfunded
ORD 98-21: Reducttion of I & I	291.50				Mark Prince			291.50	
ORD 05-10: Various Sewer Projects	14,327.57	500.00		25,199.74	18,934.39	5,225.08		15,367.84	500.00
ORD 05-42: Freedom Avenue Improvements	103,116.77	845,000.00			21,525.19	745,657.69		ı	180,933.89
	112,605.80			113,087.18	95,900.00	75,356.85		54,436.13	
ORD 06-49: Various Sewer Improvements		876,693.37		139,251.57	113,060.96	2,960.39		99,923.59	800,000.00
ORD 07-34: Acquisition of Various Equipment		48,488.06						-	48,488.06
Sheet									
ORD 09-05: Various Sewer Improvements		643,722.46		121,749.56		124,571.33		-	640,900.69
ORD 10-13: Acquisition of Various Vehicles		31,117.60		305,426.00	28,721.00	305,426.00		(0.00)	2,396.60
ORD 11-23 Construction & Rehab Sewer Facilities			2,000,000.00						2,000,000.00
								·	
									***************************************
								ı	
								1	
								ı	
								•	
								1	
Total 70000- 230,341.64 2,445,521.49 2,600,000.00	230,341,64	2,445,521.49	2,000,000.00	704,714.05	278,141.54	1,259,197.34	1	170,019.06	3,673,219.24

riace an \* deiore each ilein of "improventent" which represents a lunding of telmining of all cincigency autholizador

### **SEWER**

### UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance JANUARY 1, 2011	XXXXXX	xx	28,750.00	
Received from 2011 Budget Appropriation *	xxxxxx	xx	25,000.00	
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	xx		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2011	53,750.00		XXXXXX	XX
	53,750.00		53,750.00	

### **SEWER**

### **UTILITY CAPITAL FUND**

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2011	XXXXXX	XX		
Received from 2011 Budget Appropriation *	xxxxxx	xx		
Received from 2011 Emergency Appropriation *	XXXXXX	XX		
NOT APPLICABLE				
Appropriated to Finance Improvement Authorizations			xxxxxx	XX
			XXXXXX	XX
Balance December 31, 2011			XXXXXX	XX

<sup>\*</sup>The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### SEWER UTILITY FUND

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2011 AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

### **UTILITIES ONLY**

Purpose	Amount Appropriated	d	Total Obligation Authorized	Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2011 or Prior Years	
Construction and Rehab of Sewer Facilities	2,000,000		2,000,000	-		0	

### SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2011**

	Debit		Credit	
Balance January 1, 2011	XXXXXX	xx	80,113.41	
Premium on Sale of Bonds	XXXXXX	xx	21,826.56	
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			xxxxxx	XX
Appropriated to 2011 Budget Revenue			xxxxxx	XX
Balance December 31, 2011	101,939.97		XXXXXX	XX
	101,939.97		101,939.97	