

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

POPULATION LAST CENSUS 3,055  
NET VALUATION TAXABLE 2012 267,717,152  
MUNICODE 0823

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

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

Borough of Woodbury Heights, County of Gloucester

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_  
Name Michael J. Welding  
Title Registered Municipal Accountant  
Email mwelding@bowmanllp.com

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I, Victoria Holmstrom, am the Chief Financial Officer, License # N-0884, of the Borough of Woodbury Heights, County of Gloucester and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature \_\_\_\_\_  
Title Chief Financial Officer  
Address 500 Elm Avenue, Woodbury Heights, New Jersey 08097  
Phone Number 856-848-2832  
Fax Number 856-848-2381  
Email vikki@bwhnj.com

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

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

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

**Michael J. Welding**

Registered Municipal Accountant

**Bowman & Company LLP**

(Firm Name)

**6 North Broad Street, Suite 201**

(Address)

**Woodbury, New Jersey 08096**

(Address)

856-782-2892

(Phone Number)

**mwelding@bowmanllp.com**

(Email)

(856)782-5092

(Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2013

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

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

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: Borough of Woodbury Heights  
Chief Financial Officer: Victoria Holmstrom  
Signature: \_\_\_\_\_  
Certificate #: N-0884  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

22-2486057

Fed I.D. #

Borough of Woodbury Heights  
Municipality

Gloucester  
County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

Fiscal Year Ending: December 31, 2012

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>110,818.82</u>	\$ <u>113,947.95</u>	\$ _____

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

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

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

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

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

\_\_\_\_\_  
Signature Of Chief Financial Officer

\_\_\_\_\_  
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 document.

### CERTIFICATION

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

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

Signature \_\_\_\_\_

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.

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 261,089,128 .

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

Borough of Woodbury Heights  
MUNICIPALITY

Gloucester  
COUNTY



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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND (CONT'D)**  
AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	1,787,846.91	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		327,768.43
Due to State of New Jersey - Senior Citizens & Veterans Deductions		-
Local District School Tax Payable		10,000.02
Municipal Open Space Tax		
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		57.55
Special District Taxes Payable		-
State Library Aid ( See Sheet 16 )		-
Encumbrances Payable		48,711.93
Accounts Payable		5,443.02
Prepaid Taxes		38,769.94
Tax Overpayments		1.31
Special Emergency Note		123,000.00
Due Federal & State Grant Fund		15,415.28
Due General Capital Fund		173,620.69
Due Trust Other Fund		48,249.62
Reserve for Tax Maps		1,105.81
Reserve for Master Plan		43,228.04
<b>Sub-total Cash Liabilities</b>	<b>C</b>	835,371.64
Reserve for Receivables		554,638.11
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		397,837.16
<b>Total</b>	1,787,846.91	1,787,846.91

(Do not crowd - add additional sheets)











**Schedule of Trust Fund Reserves**

	<u>Purpose</u>	Amount Dec. 31, 2011 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2012</u>
1.	<u>See Attached Sheet</u>	<u>179,321.56</u>	<u>2,215,398.51</u>	<u>2,218,886.63</u>	\$ <u>175,833.44</u>
2.	<u></u>				-
3.	<u></u>				-
4.	<u></u>				-
5.	<u></u>				-
6.	<u></u>				-
7.	<u></u>				-
8.	<u></u>				-
9.	<u></u>				-
10.	<u></u>				-
11.	<u></u>				-
12.	<u></u>				-
13.	<u></u>				-
14.	<u></u>				-
15.	<u></u>				-
16.	<u></u>				-
17.	<u></u>				-
18.	<u></u>				-
19.	<u></u>				-
20.	<u></u>				-
21.	<u></u>				-
22.	<u></u>				-
23.	<u></u>				-
24.	<u></u>				-
25.	<u></u>				-
26.	<u></u>				-
27.	<u></u>				-
28.	<u></u>				-
29.	<u></u>				-
30.	<u></u>				-
	<b>Totals:</b>	\$ <u>179,321.56</u>	<u>2,215,398.51</u>	<u>2,218,886.63</u>	\$ <u>175,833.44</u>

**BOROUGH OF WOODBURY HEIGHTS**  
**TRUST - OTHER FUND**  
 Statement of Miscellaneous Trust Reserves  
 For the Year Ended December 31, 2012

	Balance Dec. 31, 2011	Increased by		Decreased by		Balance Dec. 31, 2012
		Receipts	Due From Current Fund	Disbursements		
Escrow Deposits	\$ 32,275.22	\$ 24,986.13		\$ 29,048.76	\$ 28,212.59	
Unemployment Compensation		12,543.77	\$ 7,245.64	19,328.02	461.39	
Off Duty Police Employment	2,847.82	105,919.23	5.87	108,426.08	346.84	
D.A.R.E.	5,075.87	3,871.66		4,009.47	4,938.06	
Payroll	17,505.70	1,961,132.52		1,976,976.01	1,662.21	
Tax Sale Premiums	54,300.00	32,200.00		15,100.00	71,400.00	
Redemption of Tax Sale Certificates	15,511.01	48,180.75		63,689.76	2.00	
Recycling Fees	39,722.06		15,475.01		55,197.07	
Forfeited Funds	2,760.74	5.53			2,766.27	
P.O.A.A.	527.00				527.00	
West Jersey Avenue Park	8,796.14	2,712.64		1,307.57	10,201.21	
Flexible Spending Account		1,119.76		1,000.96	118.80	
	<u>\$ 179,321.56</u>	<u>\$ 2,192,671.99</u>	<u>\$ 22,726.52</u>	<u>\$ 2,218,886.63</u>	<u>\$ 175,833.44</u>	

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

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

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
Cash	524,853.43	
Deferred Charges	-	
Funded	357,150.00	
Unfunded	1,895,000.00	
Federal and State Aid Receivable	119,054.98	
Due from Current Fund	173,620.69	
Encumbrances Payable		4,650.00
General Capital Bonds		1,895,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		357,150.00
Assessment Notes		-
Improvement Authorizations - Funded		626,289.57
Improvement Authorizations - Unfunded		161,116.16
Capital Improvement Fund		22,671.23
Down Payments on Improvements		-
Capital Surplus		2,802.14
<b>Total</b>	<b>3,069,679.10</b>	<b>3,069,679.10</b>

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2012(cont'd.)

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

<b>TD Bank:</b>	
Current Fund	-
General Disbursement	-
Utility Operating	-
Payroll	18.26
Off Duty Police	-
Escrow- Master	22,281.56
Escrow Disbursement	1,567.51
<b>Capital Bank:</b>	
Animal Control	6,846.03
Current Fund	1,180,048.93
General Disbursements	590,647.12
General Capital Fund	436,150.02
Utility Operating	426,328.56
Utility Clerk Account	37,892.17
Utility Capital	274,486.83
Unemployment Trust	461.39
Payroll	5,485.75
Off Duty Poilce	347.75
Trust Other	6,956.14
DARE	4,938.06
Clerk Street Opening Escrow	5,043.48
Tax Title Lien Redemption	7,462.86
Tax Sale Premium	71,410.52
West Jersey Avenue Park	10,201.21
Police Forfeited Funds	2,766.27
FSA	93.80
<b>NOVA:</b>	
Current Fund Investments	-
<b>Total</b>	<b>3,091,434.22</b>

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, 2012	2012 Budget Revenue Realized	Received	Transfer Unappropriated Reserve		Balance Dec. 31, 2012
Bulletproof Vests	1,432.22					1,432.22
Alcohol, Education, Rehabilitation & Enforcement Grant	349.65		188.87			160.78
Municipal Alliance Grant 2012		9,097.00	9,097.00			-
Municipal Alliance Grant 2011	739.00		739.00			-
Municipal Alliance Grant 2010	2,662.00		231.50			2,430.50
Safe & Secure Communities Program		18,767.00				18,767.00
Over the Limit, Under Arrest						-
Click It or Ticket		4,000.00	4,000.00			-
Body Armor Grant		1,096.45		1,096.45		-
Clean Communities		5,521.67	5,409.36			112.31
Drunk Driving Enforcement Fund		1,983.85		1,983.85		-
Recycling Tonnage Grant		4,316.71		4,316.71		-
Drive Sober or Get Pulled Over		4,400.00	4,400.00			-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals</b>	5,182.87	49,182.68	24,065.73	7,397.01	-	22,902.81

Sheet 10

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations			Expended	Encumbered		Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Bulletproof Vests	851.97							851.97
Click it or Ticket			4,000.00		4,000.00			-
Alcohol, Education, Rehabilitation	2,817.09							2,817.09
Body Armor Grant - 2011		1,096.45						1,096.45
Body Armor Grant - 2009	1,722.66				127.78			1,594.88
Body Armor Grant - 2008	717.22				717.22			-
Clean Communities Program	1,191.88	5,521.67			3,346.38			3,367.17
Drunk Driving Enforcement Fund	905.39	1,983.85			1,983.72			905.52
Municipal Alliance Grant		11,371.00			11,371.00			-
Recycling Tonnage Grant	8,699.27	4,316.71			3,887.00			9,128.98
Safe & Secure Communities Program	3,762.60	97,500.00			91,484.57			9,778.03
Drive Sober or Get Pulled Over			4,400.00		4,400.00			-
								-
								-
								-
								-
<b>Total</b>	20,668.08	121,789.68	8,400.00	-	121,317.67	-	-	29,540.09

Sheet 11



## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	10,000.98
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	2,321,516.00
Paid	2,321,516.96	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	10,000.02	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	2,331,516.98	2,331,516.98

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2012 85045-00	XXXXXXXXXX	
2012 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2012 85046-00	-	XXXXXXXXXX
	-	-

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	3,069,192.38
Paid	3,069,192.38	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	3,069,192.38	3,069,192.38

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	2,971.54
2012 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	1,415,848.82
County Library 80003-04	XXXXXXXXXX	116,265.59
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	111,434.53
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	57.55
Paid	1,646,520.48	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	57.55	XXXXXXXXXX
	1,646,578.03	1,646,578.03

## SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

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

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

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

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

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	400,000.00	400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	467,872.68	495,954.85	28,082.17
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	8,400.00	8,400.00	-
			-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>476,272.68</b>	<b>504,354.85</b>	<b>28,082.17</b>
Receipts from Delinquent Taxes 80104-	250,000.00	307,543.38	57,543.38
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	2,600,905.44	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>2,600,905.44</b>	<b>2,415,729.26</b>	<b>(185,176.18)</b>
	<b>3,727,178.12</b>	<b>3,627,627.49</b>	<b>(99,550.63)</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	9,185,089.69
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	2,321,516.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	3,069,192.38	XXXXXXXXXX
County Taxes 80111-00	1,643,548.94	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	57.55	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	264,954.44
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	2,415,729.26	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	<b>9,450,044.13</b>	<b>9,450,044.13</b>

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



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	3,718,778.12
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	8,400.00
Appropriated for 2012 (Budget Statement Item 9)	80012-03	3,727,178.12
Appropriated for 2012 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	<b>3,727,178.12</b>
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	3,727,178.12
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	3,134,391.67
Paid or Charged - Reserve for Uncollected Taxes	80012-09	264,954.44
Reserved	80012-10	327,768.43
<b>Total Expenditures</b>	80012-11	<b>3,727,114.54</b>
Unexpended Balances Canceled (see footnote)	80012-12	63.58

**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)

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

# RESULTS OF 2012 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-01	XXXXXXXXXX	28,082.17
Delinquent Tax Collections                                      80013-02	XXXXXXXXXX	57,543.38
	XXXXXXXXXX	
Required Collection of Current Taxes                      80013-03	XXXXXXXXXX	
Unexpended Balances of 2012 Budget Appropriations              80013-04	XXXXXXXXXX	63.58
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXXXX	145,099.09
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)              81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property                      81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves              80013-05	XXXXXXXXXX	223,027.03
Prior Years Interfunds Returned in 2012                      80013-06	XXXXXXXXXX	
Statutory Excess - Animal Control Fund	XXXXXXXXXX	269.06
Prior Year Accounts Payable Cancelled	XXXXXXXXXX	5,920.21
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2012                                      80013-07	-	XXXXXXXXXX
Balance December 31, 2012                                      80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-09		XXXXXXXXXX
Delinquent Tax Collections                                      80013-10		XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes                      80013-11	185,176.18	XXXXXXXXXX
Interfund Advances Originating in 2012                      80013-12	267.53	XXXXXXXXXX
Prior Year Senior Deduction Disallowed	250.00	XXXXXXXXXX
Prior Year Interfund Adjustment	7,245.64	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	267,065.17	XXXXXXXXXX
	460,004.52	460,004.52



## SURPLUS - CURRENT FUND YEAR 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXXXX	530,771.99
2.		XXXXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXX	267,065.17
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	400,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2012	80014-05	397,837.16	XXXXXXXXXX
		797,837.16	797,837.16

### ANALYSIS OF BALANCE December 31, 2012 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		1,091,458.80
Investments	80014-07		-
Sub Total			1,091,458.80
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		712,371.64
Cash Surplus	80014-09		379,087.16
Deficit in Cash Surplus	80014-10		
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	2,750.00	
Deferred Charges #	80014-12	16,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		18,750.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		397,837.16

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	9,657,244.25
or			
(Abstract of Ratables)	82113-00		_____
2. Amount of Levy Special District Taxes	82102-00		_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		336.89
5a. Subtotal 2012 Levy			<u>9,657,581.14</u>
5b. Reductions due to tax appeals **			_____
5c. Total 2012 Tax Levy	82106-00		<u>9,657,581.14</u>
6 Transferred to Tax Title Liens	82107-00		28,044.00
7. Transferred to Foreclosed Property	82108-00		_____
8. Remitted, Abated or Canceled	82109-00		61,374.40
9. Discount Allowed	82110-00		_____
10. Collected in Cash: In 2011	82121-00		50,763.81
In 2012 *	82122-00		9,086,575.88
R.E.A.P. Revenue	82124-00		_____
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00		47,750.00
Total to Line 14	82111-00		<u>9,185,089.69</u>
11. Total Credits			<u>9,274,508.09</u>
12. Amount Outstanding December 31, 2012	83120-00		383,073.05
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>95.11%</u>

**Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_ \$ Complete Sheet 22a**

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	9,185,089.69
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	_____
To Current Taxes Realized in Cash (Sheet 17)	<u>9,185,089.69</u>

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

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

\* Include overpayments applied as part of 2012 collections.

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

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

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	250.00
2. Sr. Citizens Deductions Per Tax Billings	13,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	45,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	2,250.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	12,500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	250.00
9. Received in Cash from State	XXXXXXXXXX	44,500.00
10.		
11.		
12. Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	2,750.00
Due To State of New Jersey	-	XXXXXXXXXX
	60,250.00	60,250.00

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

Line 2	13,000.00
Line 3	45,000.00
Line 4	2,250.00
Sub-Total	60,250.00
Less: Line 7	12,500.00
To Item 10, Sheet 22	47,750.00

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

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

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

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

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

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

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

	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		2,321,516.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		3,069,192.38
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		1,643,548.94
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by <input type="text"/> [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	#DIV/0!	
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2012.  ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	#DIV/0!	
Total Amount (see Line 11)	#DIV/0!	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	#DIV/0!	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	
Item 12 - Appropriation: Reserve for Uncollected Taxes	#DIV/0!	
Sub-Total	#DIV/0!	
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07	#DIV/0!	

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2012		342,538.80	XXXXXXXXXX
	A. Taxes	83102-00      318,145.95	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00      24,392.85	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	900.77
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes		6,965.82	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	18,156.85
	B. Tax Title Liens - Transfers from Taxes	83107-00	18,156.85	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	348,603.85
8.	Totals		367,661.47	367,661.47
9.	Balance Brought Down		348,603.85	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	307,543.38
	A. Taxes	83116-00      306,054.15	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00      1,489.23	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2012 Tax Sale		3,088.62	XXXXXXXXXX
12.	2012 Taxes Transferred to Liens		28,044.00	XXXXXXXXXX
13.	2012 Taxes		383,073.05	XXXXXXXXXX
14.	Balance December 31, 2012		XXXXXXXXXX	455,266.14
	A. Taxes	83121-00      383,073.05	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00      72,193.09	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		762,809.52	762,809.52

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 88.22%

17. Item No. 14 multiplied by percentage shown above is 401,642.40 and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

# SCHEDULE OF FORECLOSED PROPERTY

## (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2012	84101-00	95,075.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXXXX	95,075.00
		95,075.00	95,075.00

### CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2012	84115-00		XXXXXXXXXX
16. 2012 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2012	84119-00	XXXXXXXXXX	-
		-	-

### MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2012	84120-00		XXXXXXXXXX
21. 2012 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2012	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$	-	-
* Total Cash Collected in 2012	(84125-00)		

Realized in 2012 Budget -

To Results of Operation (Sheet 19) -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2011 per Audit <u>Report</u>	Amount in 2012 <u>Budget</u>	Amount Resulting from 2012	Balance as at <u>Dec. 31, 2012</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b><u>Sub-total Current Fund</u></b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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



**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**

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-
					80027-00	80028-00	

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

\_\_\_\_\_  
Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2012 must be entered here and then raised in the 2013 budget.

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

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX	2,050,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	155,000.00	XXXXXXXXXX	
Outstanding December 31, 2012	80033-04	1,895,000.00	XXXXXXXXXX	
		2,050,000.00	2,050,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 155,000.00
2013 Interest on Bonds *		80033-06	64,287.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2012	80033-10	-	XXXXXXXXXX	
		-	-	
2013 Bond Maturities - Assessment Bonds			80033-11	\$
2013 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 64,287.50

**LIST OF BONDS ISSUED DURING 2012**

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

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
MUNICIPAL \_\_\_\_\_ LOAN**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding December 31, 2012	80033-04	-	XXXXXXXXXX	
		-	-	
2013 Loan Maturities			80033-05	\$
2013 Interest on Loans			80033-06	\$
Total 2013 Debt Service for	Loan		80033-13	\$ -

**LOAN**

Outstanding January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2012	80033-10	-	XXXXXXXXXX	
		-	-	
2013 Loan Maturities			80033-11	\$
2013 Interest on Loans			80033-12	\$
Total 2013 Debt Service for	Loan		80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2012**

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

80033-14

80033-15

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

## TYPE I SCHOOL TERM BONDS

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

## LIST OF BONDS ISSUED DURING 2012

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

### 2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 123,000.00	\$ 1,439.10
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 07-10 Various Capital Improvements	228,000.00	12/14/2010	228,000.00	8/16/2013	0.85%	11,400.00	1,292.00	
2. 15-12a Reconstruction of Lake Ave.	33,250.00	8/17/2012	33,250.00	8/16/2013	0.97%		322.53	
3. 15-12b Reconstruction of Helen Ave.	95,900.00	8/17/2012	95,900.00	8/16/2013	0.97%		930.23	
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	<b>357,150.00</b>		<b>357,150.00</b>			<b>11,400.00</b>	<b>2,544.76</b>	

Sheet 33

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.

80051-01

80051-02

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

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

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

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

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

**(Do not crowd - add additional sheets)**

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

80051-01

80051-02

**(Do not crowd - add additional sheets)**

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
<b>Total</b>	-	-	-

Sheet 34a

80051-01

80051-02

**(Do not crowd - add additional sheets)**



**BOROUGH OF WOODBURY HEIGHTS**  
**GENERAL CAPITAL FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2012

Ordinance Number	Improvement Description	Ordinance		Balance December 31, 2011		2012 Authorizations	Paid or Charged	Balance December 31, 2012	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
11-01	(c) Computer Technology Components - Police Department	11/07/01	\$ 22,000.00	\$ 2,043.74			\$	2,043.74	-
	(d) Repairs to Glen Lake Dam		40,000.00	3,523.38				3,523.38	-
5-02	Academy Avenue Reconstruction Phase II	04/17/02	145,000.00	20,436.35				20,436.35	-
7-02,	(a) Acquisition of Dump Truck and Accessories	04/17/02	113,000.00	1,560.25				1,560.25	-
	(b) Improvements to Public Works Facilities		5,000.00	599.37				599.37	-
	(c) Reconstruction and Resurfacing of Various Roads		170,000.00	849.93				849.93	-
	(d) Acquisition of Trash Collection Truck		32,000.00	8,159.00		\$ (8,159.00)		-	-
4-03	Reconstruction of Lincoln Avenue	12/30/03	185,000.00	17,146.25				17,146.25	-
01-04	(b) Commercial Mower	03/17/04	10,000.00	789.20				789.20	-
	(c) Dump Truck Hoist		22,000.00	1,500.00				1,500.00	-
5-05	(a) Acquisition of Police Equipment	03/09/05	13,000.00	697.05				697.05	-
	(c) Pedestrian Sidewalk Extension		90,000.00	10,587.62				10,587.62	-
19-05	Fire Truck Overhaul & Tank Replacement	10/19/05	60,000.00	1,680.00				1,680.00	-
12-06	Handicapped Accessible Renovations	08/07/06	30,000.00	12,803.94				12,803.94	-
07-06	Reconstruction of Central Avenue	05/17/06	170,000.00	2,777.54				2,777.54	-
11-06	Various Capital Improvements								
	(a) Acquisition of Leaf Machine	07/19/06	31,000.00	4,900.00				4,900.00	-
	(c) Acquisition of Fire Fighting Equipment	07/19/06	65,000.00	2,227.45				2,227.45	-
	(d) Acquisition of Police Vehicles	07/19/06	60,000.00	4,983.46				4,983.46	-
	(e) Overlay & Repair of Various Streets	07/19/06	80,000.00	80,000.00				80,000.00	-

**BOROUGH OF WOODBURY HEIGHTS**  
**GENERAL CAPITAL FUND**  
 Statement of Improvement Authorizations  
 For the Year Ended December 31, 2012

Ordinance Number	Improvement Description	Ordinance		Balance December 31, 2011		2012 Authorizations	Paid or Charged	Balance December 31, 2012	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
4-07	Reconstruction of Fourth Street	03/21/07	213,000.00	33,515.62		(33,515.62)		-	-
10-07	Various Capital Improvements								
	(a) Lincoln Avenue Storm Drains	11/21/07	15,000.00	15,000.00				15,000.00	-
	(b) Fordham Avenue Storm Drains	11/21/07	15,000.00	15,000.00				15,000.00	-
	(c) Public Works Garage Roof	11/21/07	6,000.00	469.18				469.18	-
	(d) Acquisition of Fire Dept. Equipment	11/21/07	18,000.00	12,760.00			\$ 6,759.00	6,001.00	-
6-08	Reconstruction of Poplar Avenue	04/16/08	235,000.00	60,730.89				60,730.89	-
12-09a	Construction of Public Works Building	10/21/09	617,000.00	126,807.73			-	126,807.73	-
12-09b	Construction of Recreation Building	10/21/09	699,000.00	84,951.45			64,632.54	20,318.91	-
07-10a	Improvements to Fire House Facilities	04/01/10	200,000.00		\$ 36,939.15		-	-	\$ 36,939.15
07-10b	Acquisition of Police Equipment	04/01/10	85,000.00		41,976.43			-	41,976.43
07-10c	Reconstruction of West Jersey Ave.	04/01/10	200,000.00	39,321.25	28,500.00			39,321.25	28,500.00
06-11	Resurfacing Municipal Parking Lot	02/16/11	75,000.00					-	-
03-12	Improvements to Borough Hall	01/18/12	20,000.00			20,000.00	12,470.72	7,529.28	-
04-12	Fairview Ave Restoration Project	04/18/12	50,000.00			50,000.00	50,000.00	-	-
05-12	Fairview Ave Restoration Project	04/18/12	41,674.62			41,674.62	23,028.82	18,645.80	-
15-12a	Reconstruction of Lake Ave	05/16/12	210,000.00			210,000.00	29,390.00	147,360.00	33,250.00
15-12b	Reconstruction of Helen Ave	05/16/12	101,000.00			101,000.00	80,549.42	-	20,450.58
				<u>\$ 565,820.65</u>	<u>\$ 107,415.58</u>	<u>\$ 381,000.00</u>	<u>\$ 266,830.50</u>	<u>\$ 626,289.57</u>	<u>\$ 161,116.16</u>
	Capital Improvement					26,850.00			
	Deferred Charges to Future Taxation					129,150.00			
	State Aid Receivable					225,000.00			
	Cash Disbursements						\$ 263,680.50		
	Encumbrances Payable						3,150.00		
						<u>\$ 381,000.00</u>	<u>\$ 266,830.50</u>		



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

#### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
03-12 Municipal Bldg. Impmts.	20,000.00		20,000.00	20,000.00
04-12 Fairview Ave Restoration	50,000.00		50,000.00	
05-12 Fairview Ave Restoration	41,674.62		41,674.62	
15-12a Reconstruct Lake Ave.	210,000.00	33,250.00	176,750.00	1,750.00
15-12b Reconstruct Helen Ave.	101,000.00	95,900.00	5,100.00	5,100.00
Total 80032-00	422,674.62	129,150.00	293,524.62	26,850.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	2,802.14
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2012	80029-04	2,802.14	XXXXXXXXXX
		2,802.14	2,802.14

### BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

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

MUNICIPALITIES ONLY

**IMPORTANT**

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

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

A.

- 1. Total Tax Levy for the Year 2012 was \$ 9,657,581.14
- 2. Amount of Item 1 Collected in 2012 (\*) \$ 9,185,089.69
- 3. Seventy (70) percent of Item 1 \$ 6,760,306.80

(\*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2012?  
Answer YES or NO Yes
- 2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2012?

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

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

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

D.

- 1. Cash Deficit 2011 \$ \_\_\_\_\_
- 2. 4% of 2011 Tax Levy for all purposes:  
Levy - - 9,474,046.88 = \$ 378,961.88
- 3. Cash Deficit 2012 \$ \_\_\_\_\_
- 4. 4% of 2012 Tax Levy for all purposes:  
Levy - - 9,657,581.14 = \$ 386,303.25

E.

<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>57.55</u>	\$ <u>57.55</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>10,000.02</u>	\$ <u>10,000.02</u>

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

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

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

## POST CLOSING

### TRIAL BALANCE      WATER & SEWER      UTILITY FUND

AS AT DECEMBER 31, 2012

#### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>WATER &amp; SEWER UTILITY OPERATING FUND</b>		
Cash	464,280.45	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	123,232.17	
Liens Receivable	-	
Due Utility Capital	4,753.24	
Deferred Charges (Sheet 62)	-	
<b>Cash Liabilities:</b>		
Appropriation Reserves		138,462.41
Accrued Interest on Bonds, Loans and Notes		8,260.42
Encumbrances Payable		201,756.87
Utility Rent Overpayments		2,023.40
Due Current Fund		24.80
<b>Sub-total Cash Liabilities</b>	<b>C</b>	350,527.90
Reserve for Consumer Accounts and Lien Receivable		123,232.17
Fund Balance		118,505.79
<b>Total Operating Fund</b>	<b>592,265.86</b>	<b>592,265.86</b>

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

## POST CLOSING

### TRIAL BALANCE    WATER & SEWER    UTILITY FUND

AS AT DECEMBER 31, 2012

#### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>WATER &amp; SEWER    UTILITY CAPITAL FUND</b>		
Cash	424,486.83	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital - Water	1,144,337.70	
Fixed Capital - Sewer	2,044,495.18	
Fixed Capital Authorized and Uncompleted	762,216.97	
Bond Anticipation Notes Payable		178,000.00
Loans Payable		229,786.72
Loans Payable		-
Serial Bonds Payable		670,000.00
Improvement Authorizations:		
Funded		241,395.96
Unfunded		168,009.68
Capital Improvement Fund		23,538.89
Capital Surplus		439.81
Due to Utility Operating		4,753.24
Reserve for:		
Amortization		2,851,263.13
Preliminary Expenses		8,349.25
Estimated Proceeds Bonds and Notes	22,000.00	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	22,000.00
<b>Total Capital Fund</b>	<b>4,397,536.68</b>	<b>4,397,536.68</b>

**(Do not crowd - add additional sheets)**



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

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

Sheet 57

# SCHEDULE OF WATER & SEWER UTILITY BUDGET - 2012

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	100,000.00	100,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			-
Water Rents	505,000.00	536,581.20	31,581.20
Sewer Rents	820,000.00	845,210.77	25,210.77
Mobile Antenna Lease	69,085.00	72,216.86	3,131.86
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	1,494,085.00	1,554,008.83	59,923.83
Deficit (General Budget) ** _____ 07			
_____ 08	1,494,085.00	1,554,008.83	59,923.83

\*\*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
Adopted Budget	1,494,085.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>1,494,085.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>1,494,085.00</b>
Deduct Expenditures:	
Paid or Charged	1,353,485.24
Reserved	138,462.41
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>1,491,947.65</b>
Unexpended Balance Canceled (See Footnote)	2,137.35

### 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 2012 OPERATION

## WATER & SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 WATER & SEWER 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	
Budget Revenue (Not Including "Deficit (General Budget)")	1,554,008.83	
Miscellaneous Revenue Not Anticipated	19,461.69	
2011 Appropriation Reserves Canceled * (Excess Revenue Realized)	18,874.25	
<b>Total Revenue Realized</b>		<b>1,592,344.77</b>
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	1,353,485.24	
Reserved	138,462.41	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,491,947.65	
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>1,491,947.65</b>
<b>Excess</b>		<b>100,397.12</b>
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2012 Operation ( "Excess in Operations" - Sheet 60)	100,397.12	
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2012 Operation ( "Operating Deficit - to Trial Balance" - Sheet 60)	-	

**SECTION 2:**

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

2011 Appropriation Reserves Canceled in 2012	18,874.25	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>18,874.25</b>

\*\*Items must be shown in same amounts on Sheet 58.

**RESULTS OF 2012 OPERATIONS      WATER & SEWER      UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	59,923.83
Unexpended Balances of Appropriations	XXXXXX	2,137.35
Miscellaneous Revenue Not Anticipated	XXXXXX	19,461.69
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXX	18,874.25
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	100,397.12	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	100,397.12	100,397.12

**OPERATING SURPLUS -      WATER & SEWER      UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXX	118,108.67
Excess in Results of 2012 Operations	XXXXXX	100,397.12
Amount Appropriated in 2012 Budget - Cash	100,000.00	XXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2012	118,505.79	XXXXXX
	218,505.79	218,505.79

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

Cash	464,280.45
Investments	-
Interfund Accounts Receivable	4,753.24
Subtotal	469,033.69
Deduct Cash Liabilities Marked with "C" on Trial Balance	350,527.90
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	118,505.79
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET	118,505.79

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

**SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2011 \$ 130,532.86

Increased by:

WATER & SEWER Rents Levied \$ 1,378,052.50

Decreased by:

Collections \$ 1,380,422.06

Overpayments applied \$ 1,369.91

Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_

Other \$ 3,561.22

\$ 1,385,353.19

Balance December 31, 2012 \$ 123,232.17

**SCHEDULE OF WATER & SEWER LIENS**

Balance December 31, 2011 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_ -

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_ -

Balance December 31, 2012 \$ \_\_\_\_\_ -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### WATER & SEWER UTILITY FUND

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

<u>Caused by</u>	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
<b>Total Operating</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>Total Capital</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>

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

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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS  
WATER & SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *			
<b>WATER &amp; SEWER</b>		<b>UTILITY CAPITAL BONDS</b>	
Outstanding January 1, 2012	XXXXXX	730,000.00	
Issued	XXXXXX		
Paid	60,000.00	XXXXXX	
Outstanding December 31, 2012	670,000.00	XXXXXX	
	730,000.00	730,000.00	
2013 Bond Maturities - Capital Bonds			\$ 60,000.00
2013 Interest on Bonds *		26,337.50	

**INTEREST ON BONDS - WATER & SEWER UTILITY BUDGET**

2013 Interest on Bonds (*Items)	26,337.50	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	5,307.29	
Subtotal	21,030.21	
Add: Interest to be Accrued as of 12/31/2013	4,544.79	
Required Appropriation 2013		\$ 25,575.00

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
WATER & SEWER UTILITY LOAN**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXX	283,492.97	
Issued	XXXXXX		
Paid	53,706.25	XXXXXX	
Outstanding December 31, 2012	229,786.72	XXXXXX	
	283,492.97	-	
2013 Loan Maturities		\$	52,740.53
2013 Interest on Loans *		\$ 7,087.50	
<b><u>WATER &amp; SEWER UTILITY LOAN</u></b>			
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Loan Maturities		\$	
2013 Interest on Loans *		\$	

**INTEREST ON LOANS - WATER & SEWER UTILITY BUDGET**

2013 Interest on Loans (*Items)	\$	7,087.50	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$	2,953.13	
Subtotal	\$	4,134.37	
Add: Interest to be Accrued as of 12/31/2013	\$	2,300.63	
Required Appropriation 2013	\$		6,435.00

**LIST OF LOANS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 14-12 Repair Route 45 Pump Station	28,000.00	8/17/2012	28,000.00	8/16/2013	0.97%		271.60	8/16/2013
2. 16-12 Well No.1 Diesel Generator	150,000.00	12/10/2012	150,000.00	8/16/2013	0.85%		850.00	8/16/2013
3.								
4.								
5.								
6.								
7.								
8.								
9.								
			178,000.00			-	1,121.60	

Sheet 64

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

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

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

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

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

INTEREST ON NOTES -	UTILITY BUDGET
2013 Interest on Notes	\$ 1,121.60
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$
Subtotal	\$ 1,121.60
Add: Interest to be Accrued as of 12/31/2013	\$ 478.40
Required Appropriation - 2013	\$ 1,600.00

**(Do not crowd - add additional sheets)**

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

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, 2010 or prior must be appropriated in full in the 2013 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a

80051-01

80051-02

**(Do not crowd - add additional sheets)**



**BOROUGH OF WOODBURY HEIGHTS**  
**WATER AND SEWER UTILITY FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2012

Ord. No.	Improvement Description	Date	Amount	Balance December 31, 2011		2012 Authorizations	Paid or Charged	Balance December 31, 2012	
				Funded	Unfunded			Funded	Unfunded
8-06	Sewer Infiltration Evaluation and Remediation Program	6/21/06	\$ 44,216.97	\$ 3,830.96				\$ 3,830.96	
6-07	(a) Sanitary Sewer Infiltration Repairs	5/16/07	253,500.00	190,682.79				190,682.79	
	(b) Video Equipment	5/16/07	66,500.00	8,613.00				8,613.00	
4-09	Redevelopment of Well #1 - Helen Ave	2/3/09	220,000.00	38,269.21	\$ 22,000.00		\$ 675.91	38,269.21	\$ 21,324.09
14-12	Repair Route 45 Pump Station	5/16/12	28,000.00			\$ 28,000.00	24,929.32	-	3,070.68
16-12	Well No.1 Diesel Generator	9/19/12	150,000.00			150,000.00	6,385.09	-	143,614.91
				\$ 241,395.96	\$ 22,000.00	\$ 178,000.00	\$ 31,990.32	\$ 241,395.96	\$ 168,009.68

# WATER & SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXX	23,538.89
Received from 2012 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2012	23,538.89	XXXXXX
	23,538.89	23,538.89

# WATER & SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# WATER & SEWER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2012

AND

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

### UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
14-12 Repair Rt. 45 Pump St.	28,000.00	28,000.00		
16-12 Well #1 Diesel Generator	150,000.00	150,000.00		
	178,000.00	178,000.00	-	-

# WATER & SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2012

	Debit	Credit
Balance January 1, 2012	XXXXXX	439.81
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Surplus Anticipated In Utility Operating Fund		
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2012 Budget Revenue		XXXXXX
Balance December 31, 2012	439.81	XXXXXX
	439.81	439.81

**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012**

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

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

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

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1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
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5.	Trial Balance--Federal and State Fund
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38.	General Capital Surplus, Bond Covenants
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**UTILITIES ONLY**

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