



Township of Montclair 205 Claremont Avenue Montclair, NJ 07042 tel: 973-509-4964 fax: 973-509-0370

Frank V. Mason, CMFO  
Chief Financial Officer  
Director of Finance  
fmason@montclairnjusa.org

**February 28, 2013**

**Thomas H. Neff, Director  
Department of Community Affairs  
Division of Local Government Services  
101 South Broad Street PO Box 803  
Trenton, New Jersey 08625-0803**

**Dear Mr. Neff:**

**Enclosed are two copies of the Township of Montclair 2012  
Annual Financial Statement.**

**Should you have any questions, please feel free to contact  
me utilizing the information above.**

**Very truly yours,**

**Frank V. Mason  
Chief Financial Officer**

**cc: John Lauria, McEnerney, Brady & Co.  
Linda S. Wanat, Montclair Municipal Clerk**

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

POPULATION LAST CENSUS 38,658

NET VALUATION TAXABLE 2012 5,775,681,589

MUNICODE 0713

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

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

Township of Montclair, County of Essex

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 *John Lauria*  
John Lauria  
Title Registered Municipal Accountant # 403

(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 certify that I, Frank Mason, am the Chief Financial Officer, License # N-0583, of the Township of Montclair, County of Essex 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 *Frank Mason*  
Title Chief Financial Officer  
Address 205 Claremont Avenue, Montclair, New Jersey 07042  
Phone Number (973) 509 - 4965

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.

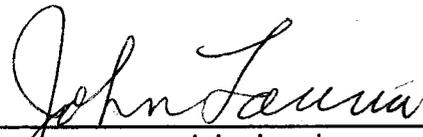
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

**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 Township of Montclair as of December 31, 2012 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

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

  
\_\_\_\_\_  
John Lauria  
(Registered Municipal Accountant #403)

\_\_\_\_\_  
McEnerney, Brady & Co.  
(Firm Name)

\_\_\_\_\_  
293 Eisenhower Parkway  
(Address)

\_\_\_\_\_  
Livingston, New Jersey 07039  
(Address)

\_\_\_\_\_  
(973) 535-2880  
(Phone Number)

Certified by me

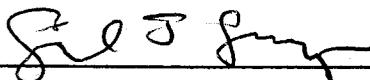
this 26 th day of February 2013

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

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

Printed name: Samuel J Souza

Signature: 

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

Date: 2/27/13

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY  
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of the 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 "CAP" waiver per N.J.S.A. 40A:4-45.3ee.
10. The municipality will not apply for Extraordinary Aid for 2013.

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

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

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) # \_\_\_\_\_ 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: Township of Montclair  
Chief Financial Officer: FRANK MASON  
Signature: [Signature]  
Certificate #: N-0583  
Date: 2/25/13

22-6002094

Fed. I.D. #

Township of Montclair  
Municipality

Essex  
County

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

	Fiscal Year Ending:	<u>12/31/2012</u>		
	(1)	(2)	(3)	
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended	
TOTAL	\$ <u>159,583.90</u>	\$ <u>490,569.39</u>	\$ <u>3,629,629.36</u>	

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

Single Audit

Program Specific Audit

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

Note:

All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. Expenditures are defined in Section 205 of OMB A-133.

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

  
Signature of Chief Financial Officer

2/25/13  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

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

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

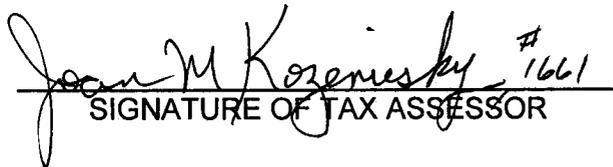
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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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 \$ 5,767,860,520

 # 1661  
SIGNATURE OF TAX ASSESSOR

Township of Montclair  
MUNICIPALITY

Essex  
COUNTY









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

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
<b><u>ASSESSMENT TRUST FUND</u></b>		
Assessments Receivable	4,080.57	
Due Current Fund	49,926.03	
Due Trust Other Fund	8,757.15	
Due General Capital Fund		54,311.20
Reserve for Assessments and Liens Receivable		4,080.57
Fund Balance		4,371.98
	62,763.75	62,763.75
<b><u>ANIMAL CONTROL FUND</u></b>		
Cash	46,946.44	
Due from State of New Jersey		474.00
Due Current Fund		3.00
Due to General Trust Fund		2,500.00
Reserve for Expenditures		43,969.44
	46,946.44	46,946.44
<b><u>TRUST OTHER FUND</u></b>		
Cash	3,146,586.90	
Due Current Fund	248,630.88	
Due Animal Control Fund	2,500.00	
Due from Federal/State Grant Fund	131,526.35	
Due from General Capital Fund	93,350.00	
Due from Essex County - CDBG	123,927.07	
Other Receivables	40,377.17	
Due Assessment Trust Fund		8,757.15
Reserve for:		
Unemployment Insurance		61,058.23
CDBG		115,817.52
Section 8 Program		195,758.57
Other		3,405,506.90
	3,786,898.37	3,786,898.37

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year, 2011: .....	(1)	\$	45,500.50
		x	<u>25%</u>
	(2)	\$	11,375.13
Municipal Public Defender Trust Cash Balance December 31, 2011: .....	(3)	\$	0.00

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

Amount in excess of the amount expended:  $3 - (1 + 2) =$  ..... \$ 0.00

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

Chief Financial Officer: FRANK V. MASON

Signature: 

Certificate #: N-583

Date: 2/25/13

TOWNSHIP OF MONTCLAIR  
TRUST FUNDS

SPECIAL DEPOSITS  
YEAR ENDED DECEMBER 31, 2012

	Balance Dec. 31, 2011	Receipts	Disbursements	Balance Dec. 31, 2012
Recycling Program	\$ 116,035.33	\$ 1,022,635.06	\$ 1,137,542.78	\$ 1,127.61
Railroad Station Projects	145,855.71	43,160.00	3,980.57	185,035.14
Recreation	44,775.27	18,220.00	26,179.48	36,815.79
Parking Adjudication Fines	37,029.98	34,622.00		71,651.98
D.A.R.E. Donations	2,897.13	250.00		3,147.13
Uniform Fire Safety Act	82,266.73	36,111.95	38,550.88	79,827.80
Child Fire Safety	7,658.00	1,508.00		9,166.00
Body Armor Settlement	11,609.50		11,609.50	-
Police Off-Duty	20,000.00	914,608.51	934,457.59	150.92
Firemen Off-Duty		20,115.00	20,113.50	1.50
Reserve for First Nite	5,998.68	4,080.00	20.00	10,058.68
Developers' Escrow	62,213.10	8.87	32,250.00	29,971.97
Performance Bonds	8,881.18			8,881.18
Planning Escrow Deposits	86,108.09	192,919.25	95,219.59	183,807.75
Inspection Escrow Deposits	77,680.84			77,680.84
Payment in Lieu of Bonds	10,479.20			10,479.20
Rental Security:				
Walnut Street	3,150.00			3,150.00
Bellevue Avenue	9,000.00	-		9,000.00
Mountain Avenue	1,000.00	-		1,000.00
Fire - Right-to-Know	595.00	-		595.00
LEA - Penalty Account	33,238.53	817.00		34,055.53
Snow Removal	53,948.62			53,948.62
Collector's Redemption Account	3,782.28	2,731,925.49	2,675,040.56	60,667.21
Public Defender Application Fees		45,750.00	45,750.00	-
Reserve for 4th of July		1,000.00	1,000.00	-
Hurricane Floyd Storm Damage Funds	3,331.27		3,331.27	-
Edgemont Memorial	2,035.05		97.41	1,937.64
Edgemont Playground	2,068.20			2,068.20
Various Self-Insurances	31,724.44			31,724.44
Health Program	116,086.46	36,983.91	26,732.10	126,338.27
Forfeited Assets	4,347.90			4,347.90
Cultural Affairs		300.00		300.00
Voucher Program- COAH	358,140.25	167,789.02	236,993.02	288,936.25
Crime Prevention	100.00			100.00
Accumulated Absences	254,371.15		228,936.80	25,434.35
Premium on Tax Sales	1,388,000.00	1,583,000.00	919,000.00	2,052,000.00
Municipal Alliance Contribution	2,000.00	100.00		2,100.00
	<u>\$ 2,986,407.89</u>	<u>\$ 6,855,904.06</u>	<u>\$ 6,436,805.05</u>	<u>\$ 3,405,506.90</u>

SHEET 6B

**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	Other				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Ordinance #02-41								
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due Current	(45,843.26)						4,082.77	(49,926.03)
Due Trust Other Fund	(8,757.15)							(8,757.15)
Due Capital	54,311.20							54,311.20
Fund Balance	289.21	4,082.77						4,371.98
Totals	(0.00)	4,082.77					4,082.77	

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**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	12,236,234.71	xxxxxxxxxxxxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxxxxxxxxxxxx	12,236,234.71
Cash	13,547,327.30	
Accounts Receivable:		
N.J. Department of Transportation	60,619.00	
Community Development Block Grant	41,650.00	
Improvement District	15,000.00	
Montclair Early Childhood Corporation		
Note Receivable	712,000.00	
Green Acres	1,000,000.00	
Deferred Charges to Future Taxation:		
Funded	116,279,735.94	
Unfunded	57,282,901.96	
Due Parking Utility Capital Fund	251,183.37	
Due Assessment Trust Fund	54,311.20	
Due from Current Fund	1,781,229.23	
Due Montclair Parking Authority	18,201.22	
Due Parking Utility Operating Fund		74,961.76
Due to General Trust Fund		93,350.00
Due to Sewer Capital Fund		967.05
General Bonds Payable		53,301,000.00
School Bonds Payable		61,997,000.00
Infrastructure Loan Payable		587,071.05
Due to Water Capital Fund		747.73
Due to Federal/State Grant Fund		127,125.00
Green Acres Loan Payable		394,664.89
Bond Anticipation Notes Payable		45,342,000.00
Reserve for Various Receivables		1,203,671.85
Reserve for Debt Service		668,250.00
Improvement Authorizations:		
Funded		3,177,168.46
Unfunded		22,702,791.18
Capital Improvement Fund		169,833.83
Fund Balance		1,203,556.42
	203,280,393.93	203,280,393.93

(Do not crowd - add additional sheets)



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

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

<b>Valley National Bank:</b>		
Current Fund	41466101	2,660,863.17
Current Fund (Partial)	41480031	8,306,729.60
Animal Control Trust Fund	41480104	49,512.34
General Trust Fund	41480090	1,994,903.94
Trust Fund account	193401331	402,655.16
Tax Redemption Account	41480163	61,222.19
CDBG Trust Account	41480139	21.35
Section 8	41480112	201,567.65
SUI Trust Account	41480120	19,571.90
General Capital Fund - Partial	41480031	6,046,037.62
Water Operating Fund	41480058	3,699,817.30
Water Capital Fund	193401356	392,164.13
Sewer Operating Fund	41480066	2,242,818.85
Current Fund - Recreation	41578503	162,884.50
Parking Utility Account	41480082	702,771.49
<b>Capital One:</b>		
Current Fund	4244001170	2,388,548.56
Trust Fund	4374006023	186.89
Capital Fund	4244001121	140,651.14
Water Bureau	4374006056	5,430.00
<b>Sub-Total</b>		<b>29,478,357.78</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.

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

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

<b>TD Bank:</b>		
Forfiture Trust Account	345-3168488	11,213.95
Planning Escrow	7760117296	185,153.20
General Capital Fund	4246945666	6,560,104.42
Parking Utility Operating	4251398355	75,037.27
Parking Utility Operating	4251398347	491,212.37
Parking Utility Operating	4251398339	8,420.15
<b>Garden State Community Bank:</b>		
Capital Fund	54620002102	508,440.78
<b>City Group Fund Service(Cash Management Fund)</b>		
Current Fund	117-65129-171	3,469.63
<b>Investor's Savings:</b>		
COAH	6800133750	261,977.09
<b>Bank Of America:</b>		
Developers Escrow Account	999021788	29,971.97
<b>JP Morgan Chase:</b>		
Sewer Capital	530991209	116,744.35
<b>BNY Mellon:</b>		
Parking Utility Operating - Partial	356801	884,568.70
Parking Utility Capital	356809	95,219.25
Parking Utility Capital - Partial	356801	56,431.30
Parking Utility Capital	356824	181,000.00
Parking Utility Capital	356849	1,477.30
<b>GRAND TOTAL "CASH ON DEPOSIT" SHEET 9</b>		<b>38,948,799.51</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.

TOWNSHIP OF MONTCLAIR  
CURRENT FUND

FEDERAL AND STATE GRANT FUND RECEIVABLES  
YEAR ENDED DECEMBER 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Realized</u> <u>in 2012</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
Municipal Alliance on Alcoholism and Drug Abuse:					
2012	\$	\$ 54,100.00	\$		\$ 54,100.00
2010	3,516.46				3,516.46
2011	54,100.00		49,759.47		4,340.53
Fire Incentive Program		1,000.00	1,000.00		
Emergency Notification Grant	10.75				10.75
Clean Communities Program		54,198.12	54,198.12		
Shade Tree - PSEG		5,000.00	5,000.00		
Division on Aging - Citizen Services		15,790.00	11,834.00		3,956.00
Safe and Secure Communities:					
2012		60,000.00			60,000.00
2011	60,000.00				60,000.00
Alcohol Education, Rehabilitation and Enforcement Fund:					
Prior Years	1,245.24				1,245.24
2011					
Nonpublic School Nursing:					
2012		114,853.00	114,853.00		
Cable Communication Grant		5,000.00	5,000.00		
DOT - Transit Village		200,000.00			200,000.00
Essex County - Police Records Management		22,200.00			22,200.00
N.J. Department of Environmental Protection:					
Hazardous Discharge Program		103,612.00	53,112.81		50,499.19
Ambulance Subsidy Grant		14,987.00	14,987.00		
CDBG Projects		197,727.00		197,727.00	
Body Armor Replacement Fund		9,446.79	9,446.79		
Senior Citizens Public Health Nursing:					
2011	8,161.00		8,161.00		-
Homeland Security Grant		9,500.00	9,500.00		
Historic Preservation		500.00	375.00		125.00
Historic Trust - Watchung Plaza		18,665.00			18,665.00
Recycling Tonnage Grant		91,473.24	91,473.24		
Department of Community Affairs:					
FDA Central Region Retail Food Spec.:					
2011	2,000.00		2,000.00		
N.J. Department of Health and Senior Services:					
State Health Services Grant					
Influenza A - H1N1 Virus:					
2007	30,516.00				30,516.00
2011	15.86				15.86
Department of Environmental Protection					
Climate Showcase Communities Grant					
2010	43,343.75		19,510.97		23,832.78
U.S. Dept of Home Security					
Assistance to Firefighters:					
2010	25,265.00				25,265.00

SHEET 10A

TOWNSHIP OF MONTCLAIR  
CURRENT FUND

FEDERAL AND STATE GRANT FUND RECEIVABLES  
YEAR ENDED DECEMBER 31, 2012

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Realized</u> <u>in 2012</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
Bulletproof Vest Partnership Grant:					
2006	\$ 2,992.54	\$	\$	\$	\$ 2,992.54
2012		2,857.65	2,857.65		
N.J. Highway Traffic Safety Grant		15,000.00			15,000.00
N.J. Highway Traffic Safety:					
Pedestrian Safety Education and Enforcement:					
2010	11.80				11.80
2011	16,000.00		15,999.00		1.00
Drive Sober or Get Pulled Over					
2012		9,400.00	9,400.00		
Click It or Ticket		4,000.00	4,000.00		
Drunk Driving Enforcement Grant		8,037.18	8,037.18		
Ed Byrne Memorial Justice Assistance:					
2009	15,676.00				15,676.00
New Jersey Department of Transportation:					
Safe Routes to School Program:					
2007	324,000.00		58,709.66		265,290.34
Police		25,000.00	9,540.00		15,460.00
Engineer		105,000.00	22,985.88		82,014.12
Other Grants:					
NJLM Educational Foundation:					
Sustainable Jersey Small Grant:					
2010	12,500.00		12,500.00		
	<u>\$ 599,354.40</u>	<u>\$ 1,147,346.98</u>	<u>\$ 594,240.77</u>	<u>\$ 197,727.00</u>	<u>\$ 954,733.61</u>

SHEET 10B

TOWNSHIP OF MONTCLAIR  
CURRENT FUND

FEDERAL AND STATE GRANTS  
APPROPRIATED RESERVES  
YEAR ENDED DECEMBER 31, 2011

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Transferred</u> <u>from Budget</u> <u>Appropriation</u>	<u>Added by</u> <u>NJSA 40A-4-87</u>	<u>Expended</u> <u>Cash</u> <u>Disbursements</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
<u>Grants</u>						
Municipal Alliance on Alcohol and Drug Abuse						
2012	\$			\$ 30,813.27		\$ 37,286.73
2010	13,260.34			20.00		13,240.34
2011	36,977.84			19,336.70		17,641.14
Clean Communities Program:						
2010	44,151.99			44,151.99		
2011	55,074.21			55,074.21		
2012			54,198.12			54,198.12
Shaping New Jersey - Mini-Grant	13,721.56			13,688.74		32.82
Recycling Tonnage Grant	38,053.11	46,085.17	45,388.07	129,526.35		
Historic Trust - Watchung Plaza		21,225.00				21,225.00
Safe and Secure Communities	229,707.00				169,707.00	60,000.00
Nonpublic School Nursing:						
2012	-	114,853.00		94,846.85		20,006.15
2011	21,567.30			21,567.30		0.00
Body Armor Replacement Fund:						
Prior Years	6,522.81			6,522.81		(0.00)
2011	12,207.04			12,207.04		
2012		9,446.79		7,390.36		2,056.43
Emergency Notification Plan	1,576.48			1,566.00		10.48
Alcohol Education, Rehabilitation and Enforcement Fund:						
2008 - 2009	4,917.47			2,932.60		1,984.87
2010	6,786.86					6,786.86
2011	6,687.90					6,687.90
Drunk Driving Enforcement Fund:						
2010 - 2012	3,565.45	8,037.18		11,602.63		0.00
Essex County Division on Aging:						
Senior Citizen Public Health Nursing:						
2012		15,504.00	286.00	15,504.00		286.00

TOWNSHIP OF MONTCLAIR  
CURRENT FUND

FEDERAL AND STATE GRANTS  
APPROPRIATED RESERVES  
YEAR ENDED DECEMBER 31, 2011

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Transferred</u> <u>from Budget</u> <u>Appropriation</u>	<u>Added by</u> <u>NJSA 40A-4-87</u>	<u>Expended</u> <u>Cash</u> <u>Disbursements</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
N.J. Highway Traffic Safety:						
Click It or Ticket	2,600.00	4,000.00		4,000.00		2,600.00
Pedestrian Safety Education and Enforcement:						
2011	13,600.00			11,400.00		2,200.00
Over the Limit Under Arrest:						
2010	2,725.00					2,725.00
Drive Sober or Get Pulled Over		5,000.00	4,400.00			9,400.00
Highway Safety Grant		15,000.00		1,749.00		13,251.00
State Health Services Grant						
Influenza A - H1N1 Virus						
2011	15.99					15.99
Division of Highway Safety Traffic Safety:						
2006 and Prior Years	4,000.00					4,000.00
New Jersey Department of Transportation:						
Safe Routes to School Program:						
2007	324,000.00			10,110.00		313,890.00
Police		25,000.00		11,100.00		13,900.00
Engineer		105,000.00		35,990.64		69,009.36
State of N.J. Tobacco Control						
2010	5,940.00					5,940.00
U.S. Department of Homeland Security:						
FEMA - Assistance to Firefighter:						
2004	19,300.10					19,300.10
2005	571.84					571.84
2008	13,365.07					13,365.07
2010	35,448.87			9,940.00		25,508.87
Other		9,500.00				9,500.00
Department of Environmental Protection:						
Climate Showcase Communities Grant:						
2010	40,513.10			1,069.05		39,444.05

TOWNSHIP OF MONTCLAIR  
CURRENT FUND

FEDERAL AND STATE GRANTS  
APPROPRIATED RESERVES  
YEAR ENDED DECEMBER 31, 2011

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Transferred</u> <u>from Budget</u> <u>Appropriation</u>	<u>Added by</u> <u>NJSA 40A-4-87</u>	<u>Expended</u> <u>Cash</u> <u>Disbursements</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
U.S. Department of Energy:						
Energy Efficiency and Conservation Block Grant:						
2010	72,353.34			68,082.71		4,270.63
Bulletproof Vest Partnership Grant:						
2012		2,857.65				2,857.65
Shade Tree - PSEG			5,000.00			5,000.00
Historic Preservation			500.00			500.00
Safe and Secure			60,000.00			60,000.00
NJEDA - Hazardous Discharge			103,612.00			103,612.00
DOT - Transit Village			200,000.00			200,000.00
CDBG Projects			197,727.00		197,727.00	
Ambulance Subsidy Grant			14,987.00			14,987.00
Essex Cty. PARIS - Police Records			22,200.00	9,850.00		12,350.00
National Association of County Health Officers:						
2008	4,455.57			359.84		4,095.73
2011	5,000.00			572.19		4,427.81
Fire Incentive Grant		1,000.00				1,000.00
Emergency Preparedness Grant - 2009	3,480.10			2,688.35		791.75
Mountainside Health Foundation:						
2010	9,500.00					9,500.00
Sustainable Jersey Small Grant:						
2010	3,244.00			1,161.00		2,083.00
Cable Communication Grant	5,000.00		5,000.00			10,000.00
Retail Program Standards Initiative	78.53					78.53
Partners in Health Foundation - TV 34 News and Views:						
2010	3,049.95			1,320.00		1,729.95
	<u>\$ 1,063,018.82</u>	<u>\$ 450,608.79</u>	<u>\$ 713,298.19</u>	<u>\$ 636,143.63</u>	<u>\$ 367,434.00</u>	<u>\$ 1,223,348.17</u>

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

Grant	Balance Jan. 1, 2012	Transferred to 2012 Budget Appropriations		Received	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87		
Body Armor Replacement Fund	9,446.79	9,446.79		9,519.27	9,519.27
Homeland Security - Fire	9,500.00	9,500.00			
Drunk Driving Enforcement Fund	8,037.18	8,037.18		4,973.08	4,973.08
Safety Incentive Award	1,000.00	1,000.00			
Bulletproof Vest Program	2,857.65	2,857.65			
Donation - Police	250.00				250.00
Recycling Tonnage	46,085.17	46,085.17			
Alcohol, Education and Rehabilitation				1,942.67	1,942.67
<b>Totals</b>	<b>77,176.79</b>	<b>76,926.79</b>		<b>16,435.02</b>	<b>16,685.02</b>

**\* LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred:		
(Not in excess of 50% of Levy - 2011 - 2012) 85002-00	XXXXXXXXXXXXXXXXXX	48,754,849.00
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXXXXXXXXXX	97,509,698.00
Levy Calendar Year 2011	XXXXXXXXXXXXXXXXXX	
Paid	97,509,698.00	XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00	48,754,849.00	XXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	146,264,547.00	146,264,547.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE**

N/A

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

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

N/A

	Debit	Credit
Balance December 31, 2011	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2010-2011) 85032-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2011 - June 30, 2008	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2011-2008) 85034-00		XXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

**REGIONAL HIGH SCHOOL TAX**

N/A

	Debit	Credit
Balance December 31, 2011	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2010-2011) 85042-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2011 - June 30, 2008	XXXXXXXXXXXXXXXXXX	
Levy Calander Year 2012	XXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85044-00		XXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

**COUNTY TAXES PAYABLE**

		Debit	Credit
Balance December 31,2011		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXX	53,164.86
2012 Levy:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	29,881,440.48
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	1,011,583.18
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	51,885.74
Paid		30,946,188.56	XXXXXXXXXXXXXXXXXX
Balance December 31,2012		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes		51,885.70	XXXXXXXXXXXXXXXXXX
		30,998,074.26	30,998,074.26

**SPECIAL DISTRICT TAXES**

			Debit	Credit
Balance January 1, 2012	80003-06		XXXXXXXXXXXXXXXXXX	12,403.00
2011 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fire -	81108-00		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Water -	81112-00		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Improvement District		438,900.00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total 2012 Levy	80003-07		XXXXXXXXXXXXXXXXXX	438,900.00
Paid	80003-08		438,900.00	XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	80003-09		12,403.00	XXXXXXXXXXXXXXXXXX
			451,303.00	451,303.00

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, 2012	80004-01	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2012	80004-02	XXXXXXXXXXXXXXXXXXXX	16,670.00
Expended	80004-09	16,670.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	80004-10		
		16,670.00	16,670.00

N/A

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

		Debit	Credit
Balance January 1, 2012	80004-03	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2007	80004-04	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-11		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	80004-12		

N/A

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

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

N/A

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

**STATEMENT OF GENERAL BUDGET REVENUES 2012**

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,100,000.00	1,100,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Adopted Budget	11,563,157.50	11,811,393.99	248,236.49
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	713,298.19	713,298.19	
Total Miscellaneous Revenue Anticipated 80103-	12,276,455.69	12,524,692.18	248,236.49
Receipts from Delinquent Taxes 80104-	2,800,000.00	2,855,861.62	55,861.62
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	51,062,624.08	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(b) Addition to Local District School Tax 80106-	6,106,719.00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(c) Minimum Library Tax	2,283,825.00	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	59,453,168.08	60,467,508.50	1,014,340.42
	75,629,623.77	76,948,062.30	1,318,438.53

**ALLOCATION OF CURRENT TAX COLLECTIONS**

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXXXXXXXXXX	185,621,790.13
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local District School Tax 80109-00	97,509,698.00	XXXXXXXXXXXXXXXXXX
Regional School Tax 80119-00		XXXXXXXXXXXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXXXXXXXXXXXX
County Taxes 80111-00	30,893,023.66	XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	51,885.74	XXXXXXXXXXXXXXXXXX
Special District Taxes 80113-00	438,900.00	XXXXXXXXXXXXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXXXXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXXXXXXXXXX	3,739,225.77
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	60,467,508.50	XXXXXXXXXXXXXXXXXX
* Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXXXXXXXXXX
* Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXXXXXXXXXX	
	189,361,015.90	189,361,015.90

\* 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	74,916,325.58
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	713,298.19
Appropriated for 2011 (Budget Statement Item 9)	80012-03	75,629,623.77
Appropriated for 2011 by Emergency Appropriation (Budget Statement Item 9)	80012-04	612,652.59
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>76,242,276.36</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>76,242,276.36</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	69,481,536.26
Paid or Charged - Reserve for Uncollected Taxes	80012-09	3,739,225.77
Reserved	80012-10	2,974,860.73
<b>Total Expenditures</b>	<b>80012-11</b>	<b>76,195,622.76</b>
Unexpended Balances Canceled (see footnote)	80012-12	46,653.60

**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)**

N/A

2012 Authorizations		
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>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

**RESULTS OF 2011 OPERATION**

**CURRENT FUND**

		Debit	Credit
<b>Excess of anticipated Revenues:</b>		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	248,236.49
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	55,861.62
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	1,014,340.42
Unexpended Balances of 2011 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	46,653.60
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	736,873.07
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	1,673,077.39
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXXXXXXXXXXXX	12,295.91
Cancel Tax Overpayments		XXXXXXXXXXXXXXXXXX	
Cancelled Accounts Payable		XXXXXXXXXXXXXXXXXX	
Collections of Other Receivables		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2012	80013-07	48,754,849.00	XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXXXXXXXXXXXX	48,754,849.00
<b>Deficit in Anticipated Revenues:</b>		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXXXXXXXX
Interfund Advances Originating in 2012	80013-12		XXXXXXXXXXXXXXXXXX
Refund of Prior Year Revenue		10,286.59	XXXXXXXXXXXXXXXXXX
Refund of State Tax Court Judgements		744,158.43	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,032,893.48	XXXXXXXXXXXXXXXXXX
		52,542,187.50	52,542,187.50



**SURPLUS - CURRENT FUND**  
Year 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	xxxxxxxxxxxxxxxxxxxx	3,341,734.71
2.		xxxxxxxxxxxxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxxxxxxxxxxxxx	3,032,893.48
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	1,100,000.00	xxxxxxxxxxxxxxxxxxxx
5. Amount Appropriated in 2012 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxxxxxxxxx
6.			xxxxxxxxxxxxxxxxxxxx
7. Balance December 31, 2012	80014-05	5,274,628.19	xxxxxxxxxxxxxxxxxxxx
		6,374,628.19	6,374,628.19

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

Cash	80014-06		13,648,888.80
Investments	80014-07		
Sub Total			13,648,888.80
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08		8,990,523.94
Cash Surplus	80014-09		4,658,364.86
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	3,610.74	
Deferred Charges #	80014-12	612,652.59	
Cash Deficit #	80014-13		
<b>Total Other Assets</b>	<b>80014-14</b>		<b>616,263.33</b>
<b>* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"</b>	<b>80014-15</b>		<b>5,274,628.19</b>

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2008 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) # or (Abstract of Ratables)	82101-00	\$ <u>188,324,245.41</u>
	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	\$ <u>315,486.17</u>
5a. Subtotal 2012 Levy		\$ <u>188,639,731.58</u>
5b. Reductions due to tax appeals**		\$ _____
5c. Total 2012 Levy	82106-00	\$ <u>188,639,731.58</u>
6. Transferred to Tax Title Liens	82107-00	\$ <u>12,198.76</u>
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ <u>303,305.32</u>
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash:		
In 2011	82121-00	\$ <u>986,522.41</u>
In 2012 *	82122-00	\$ <u>184,503,092.38</u>
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>132,175.34</u>
R.E.A.P. Revenue	82124-00	\$ _____
Total to Line 14	82111-00	\$ <u>185,621,790.13</u>
11. Total Credits		\$ <u>185,937,294.21</u>
12. Amount Outstanding December 31, 2012	83120-00	\$ <u>2,702,437.37</u>
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is		<u>98.40%</u>
	82112-00	

**Note:** If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here  & complete sheet 22a.

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

Total of Line 10	\$ <u>185,621,790.13</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>185,621,790.13</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 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.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2012

N/A

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22) ..... \$ \_\_\_\_\_  
LESS: Proceeds from Accelerated Tax Sale ..... \_\_\_\_\_  
**NET Cash Collected** ..... \$ \_\_\_\_\_  
Line 5c (sheet 22) Total 2012 Tax Levy ..... \$ \_\_\_\_\_  
Percentage of Collection excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is ..... \_\_\_\_\_

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22) ..... \$ \_\_\_\_\_  
LESS: Proceeds from Tax Levy Sale (excluding premium) ..... \_\_\_\_\_  
**Net Cash Collected** ..... \$ \_\_\_\_\_  
Line 5c (sheet 22) Total 2012 Tax Levy ..... \$ \_\_\_\_\_  
Percentage of Collection Excluding Tax Levy Sale Proceeds  
(Net Cash Collected divided by Item 5c) is ..... \_\_\_\_\_

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

	DEBIT	CREDIT
1. Balance January 1, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	2,090.88	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	17,000.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	114,750.00	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,750.00	XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	2,074.66
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	130,655.48
10.		
11.		
12. Balance December 31, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	3,610.74
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	136,340.88	136,340.88

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

Line 2	<u>17,000.00</u>
Line 3	<u>114,750.00</u>
Line 4	<u>1,750.00</u>
Line 5	<u>750.00</u>
Sub-Total	<u>134,250.00</u>
Less: Line 7	<u>2,074.66</u>
To Item 10, Sheet 22	<u><u>132,175.34</u></u>

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

		Debit	Credit
Balance December 31, 2011		xxxxxxxxxxxxxxxx	600,000.00
Taxes Pending Appeals	600,000.00	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxxxxxxx	
2012 Budget Appropriations			300,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		600,000.00	xxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxx
Balance December 31, 2012		300,000.00	xxxxxxxxxxxxxxxx
Taxes Pending Appeals *	300,000.00	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012.		900,000.00	900,000.00

  
 Signature of Tax Collector

1181  
 License #

2/28/13  
 Date

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

		Debit	Credit
1. Balance December 31,2011		3,159,463.44	xxxxxxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	3,064,484.89	xxxxxxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	94,978.55	xxxxxxxxxxxxxxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxxxxxxxxxxxxxx
A. Taxes	83105-00		114,490.95
B. Tax Title Liens	83106-00		
3. Transferred to Foreclosed Tax Title Liens			xxxxxxxxxxxxxxxxxxxxxxxx
A. Taxes	83108-00		
B. Tax Title Liens	83109-00		
4. Added Taxes	83110-00		xxxxxxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens	83111-00		xxxxxxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxxxxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00		(1)
B. Tax Title Liens - Transfers from Taxes	83107-00	(1)	xxxxxxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments			3,044,972.49
8. Totals		3,159,463.44	3,159,463.44
9. Balance Brought Down		3,044,972.49	xxxxxxxxxxxxxxxxxxxxxxxx
10. Collected:			2,855,861.62
A. Taxes	83116-00	2,855,861.62	xxxxxxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2012Tax Sale		83118-00	xxxxxxxxxxxxxxxxxxxxxxxx
12. 2012Taxes Transferred to Liens		83119-00	12,198.76
13. 2012 Taxes		83123-00	2,702,437.37
14. Balance December 31, 2012			2,903,747.00
A. Taxes	83121-00	2,796,569.69	xxxxxxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	107,177.31	xxxxxxxxxxxxxxxxxxxxxxxx
15. Totals		5,759,608.62	5,759,608.62

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 93.78%

17. Item No. 14 multiplied by percentage shown above is \$ 2,723,133.93 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 December 31,2011	84101-00	317,900.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXXXXXXXXXXXX	317,900.00
		317,900.00	317,900.00

**CONTRACT SALES**

N/A

		Debit	Credit
15. Balance December31,2011	84115-00		XXXXXXXXXXXXXXXXXX
16. 2012 Sales from Foreclosed Property	84116-00		XXXXXXXXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXXXXXX	
19. Balance December 31, 2012	84119-00	XXXXXXXXXXXXXXXXXX	

**MORTGAGE SALES**

N/A

		Debit	Credit
20. Balance January 1, 2011	84120-00		XXXXXXXXXXXXXXXXXX
21. 2011 Sales from Foreclosed Property	84121-00		XXXXXXXXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXXXXXX	
24. Balance December 31, 2012	84124-00	XXXXXXXXXXXXXXXXXX	

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected in 2011 (84125-00)

Realized in 2011 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>	<u>Amount Dec. 31, 2011 Per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at Dec. 31, 2012</u>
1. Emergency Authorization - Municipal *	\$ 369,300.00	\$ 369,300.00	\$ 612,652.59	\$ 612,652.59
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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





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

**(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2013 Debt Service
Balance December 31, 2011	80033-01	xxxxxxxxxxxxxxxx	57,506,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	4,345,000.00	xxxxxxxxxxxxxxxx	
Refunding Bonds			2,780,000.00	
Refunded Bonds		2,640,000.00		
Outstanding December 31, 2012	80033-04	53,301,000.00	xxxxxxxxxxxxxxxx	
		60,286,000.00	60,286,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 4,580,000.00
2013 Interest on Bonds *		80033-06	\$ 2,088,618.39	
<b>ASSESSMENT SERIAL BONDS</b>				
Balance December 31, 2011	80033-07	xxxxxxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	80033-10		xxxxxxxxxxxxxxxx	
2013 Bond Maturities - Assessment Bonds			80033-11	\$
2013 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 2,088,618.39

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding Bonds	55,000.00	2,780,000.00	4/1/2012	Various
Total	55,000.00	2,780,000.00		

80033-14                      80033-15

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

**(MUNICIPAL) GREEN ACRES LOANS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxxxxxxxxxxx	434,508.46	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	39,843.57	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	80033-04	394,664.89	xxxxxxxxxxxxxxxx	
		434,508.46	434,508.46	
2013 Loan Maturities			80033-05	\$ 24,763.21
2013 Interest on Loans				\$ 3,603.11
Total 2013 Debt Service for _____ Loan			80033-13	\$ 28,366.32

**ENVIRONMENTAL INFRASTRUCTURE LOAN**

Outstanding January 1, 2012	80033-07	xxxxxxxxxxxxxxxx	630,201.78	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	43,130.73	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	80033-10	587,071.05	xxxxxxxxxxxxxxxx	
		630,201.78	630,201.78	
2013 Loan Maturities			80033-11	\$ 42,482.01
2013 Interest on Loans			80033-12	\$ 14,656.26
Total 2013 Debt Service for Environmental Infrastructure Loan			80033-13	\$ 57,138.27

**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 FACILITIES LOAN**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01	xxxxxxxxxxxxxxxx		
Paid	80034-02		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	80034-03		xxxxxxxxxxxxxxxx	
2013 Bond Maturities - School Facilities Loan	80034-04		\$	
2013 Interest on School Facilities Loan *	80034-05		\$	

**TYPE I SCHOOL SERIAL BOND**

Outstanding January 1, 2012	80034-06	xxxxxxxxxxxxxxxx	64,672,000.00	
Issued	80034-07	xxxxxxxxxxxxxxxx		
Paid	80034-08	2,675,000.00	xxxxxxxxxxxxxxxx	
Refunding Bonds				
Bonds Refunded				
Outstanding December 31, 2012	80034-09	61,997,000.00	xxxxxxxxxxxxxxxx	
		64,672,000.00	64,672,000.00	
2013 Interest on Bonds *	80034-10		\$ 2,463,171.33	
2013 Bond Maturities - Serial Bonds	80034-11		\$	2,730,000.00
Total "Interest on Bonds - Type I School Debt Service" (* Items)	80034-12		\$	2,463,171.33

**LIST OF BONDS ISSUED DURING 2012**

N/A

Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Various School Improvements				
Refunding School Bonds				
Total	80035-			

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

		Outstanding Dec. 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ Capital Note -
2. Special Emergency Notes	80037-	\$ 712,000.00	\$ No Interest
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

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

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	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.	Ord. #07-40 Various Capital Improvements	75,000.00	12/18/2008	68,630.00	3/14/13	1.00%	(1)	171.58	3/14/13
2.	Ord. #07-41 Various Library Improvements	1,600,000.00	12/18/2008	1,482,300.00	3/14/13	1.00%	(1)	3,705.75	3/14/13
3.	Ord. #08-10 Various Capital Improvements	1,530,000.00	12/19/2008	1,375,150.00	3/14/13	1.00%	(1)	3,437.88	3/14/13
4.	Ord. #08-25 Various Capital Improvements	1,500,000.00	12/20/2008	1,293,050.00	3/14/13	1.00%	(1)	3,232.63	3/14/13
5.	Ord. #08-42 Tax Appeals Refunding	960,000.00	12/18/2008	192,000.00	12/13/13	1.25%	192,000.00	2,400.00	12/13/13
6.	Ord. #09-65 Tax Appeals Refunding	1,568,000.00	12/30/2009	626,000.00	12/13/13	1.25%	314,000.00	7,825.00	12/13/13
7.	Ord. #08-43 Tree Removal and Replacement	150,000.00	3/13/2009	133,000.00	03/8/13	1.00%	(1)	1,330.00	03/8/13
8.	Ord. #08-44 Various Capital Improvements	1,100,000.00	3/13/2009	1,051,000.00	03/8/13	1.00%	(1)	10,510.00	03/8/13
9.	Ord. #07-41 Various Capital Improvements	300,426.00	12/18/2009	289,396.00	3/14/13	1.00%	(1)	723.49	3/14/13
10.	Ord. #08-10 Various Capital Improvements	300,000.00	12/18/2009	284,825.00	3/14/13	1.00%	(1)	712.06	3/14/13
11.	Ord. #09-11 Various Capital Improvements	125,000.00	12/18/2009	120,675.00	3/14/13	1.00%	(1)	301.69	3/14/13
12.	Ord. #09-16 Various Capital Improvements	350,000.00	12/18/2009	344,100.00	3/14/13	1.00%	(1)	860.25	3/14/13
13.	Ord. #08-44 Various Capital Improvements	500,000.00	3/11/2010	500,000.00	03/8/13	1.00%	(1)	5,000.00	03/8/13
14.	Ord. #09-52A Various Capital Improvements	2,000,000.00	3/11/2010	2,000,000.00	03/8/13	1.00%	(1)	20,000.00	03/8/13
	<b>Total</b>	<b>12,058,426.00</b>		<b>9,760,126.00</b>			<b>506,000.00</b>	<b>60,210.32</b>	

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 1 School Notes should be separately listed and totaled.

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

**(1) Bond Sale 3/01/13**

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 FOR NOTES (OTHER THAN ASSESSMENT NOTES) (CONTINUED)**

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Ord. #07-40 Various Capital Improvements	65,000.00	12/16/2010	65,000.00	3/14/13	1.00%	(1)	162.50	3/14/13
3.	Ord. #07-41 Various Capital Improvements	574.00	12/16/2010	574.00	3/14/13	1.00%	(1)	1.44	3/14/13
4.	Ord. #08-10 Various Capital Improvements	100,000.00	12/16/2010	100,000.00	3/14/13	1.00%	(1)	250.00	3/14/13
5.	Ord. #09-16 Various Capital Improvements	300,000.00	12/16/2010	300,000.00	3/14/13	1.00%	(1)	750.00	3/14/13
6.	Ord. #05-40 Various Capital Improvements	300,000.00	03/10/11	300,000.00	03/8/13	1.00%		3,000.00	03/8/13
7.	Ord. #06-37 Various Capital Improvements	500,000.00	03/10/11	500,000.00	03/8/13	1.00%		5,000.00	03/8/13
8.	Ord. #09-52a Various Capital Improvements	500,000.00	03/10/11	500,000.00	03/8/13	1.00%		5,000.00	03/8/13
9.	Ord. #10-12 Various Capital Improvements	400,000.00	03/10/11	400,000.00	03/8/13	1.00%		4,000.00	03/8/13
10.	Ord. #10-13 Various Capital Improvements	600,000.00	03/10/11	600,000.00	03/8/13	1.00%		6,000.00	03/8/13
11.	Ord. #00-29 Various Capital Improvements	6,500.00	12/15/11	6,500.00	12/13/13	1.25%		81.25	12/13/13
12.	Ord. #02-11 Various Capital Improvements	114,200.00	12/15/11	114,200.00	12/13/13	1.25%		1,427.50	12/13/13
13.	Ord. #03-08 Various Capital Improvements	121,800.00	12/15/11	121,800.00	12/13/13	1.25%		1,522.50	12/13/13
14.	Ord. #04-09 Various Capital Improvements	7,400.00	12/15/11	7,400.00	12/13/13	1.25%		92.50	12/13/13
	<b>Municipal Total</b>	<b>15,073,900.00</b>		<b>12,775,600.00</b>			<b>506,000.00</b>	<b>87,498.00</b>	

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 1 School Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

**DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES) (CONTINUED)**

	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.	Ord. #04-20 Various Capital Improvements	4,175.00	12/15/11	4,175.00	12/13/13	1.25%		52.19	12/13/13
2.	Ord. #04-35 Various Capital Improvements	2,600.00	12/15/11	2,600.00	12/13/13	1.25%		32.50	12/13/13
3.	Ord. #04-49 Various Capital Improvements	134,550.00	12/15/11	134,550.00	12/13/13	1.25%		1,681.88	12/13/13
4.	Ord. #05-37 Various Capital Improvements	475.00	12/15/11	475.00	12/13/13	1.25%		5.94	12/13/13
5.	Ord. #09-52,11-14 Various Capital Improvements	250,000.00	12/15/11	250,000.00	03/8/13	1.00%		625.00	03/8/13
6.	Ord. #10-70 Various Capital Improvements	200,000.00	12/15/11	200,000.00	12/13/13	1.25%		2,500.00	12/13/13
7.	Ord. #11-18 Shade Tree Improvements	50,000.00	12/15/11	50,000.00	12/13/13	1.25%		625.00	12/13/13
8.	Ord. #11-20 Various Capital Improvements	500,000.00	12/15/11	500,000.00	12/13/13	1.25%		6,250.00	12/13/13
9.	Ord. #11-72 Tax Appeals Refunding	5,061,700.00	12/27/11	4,338,600.00	12/13/13	1.25%	723,100.00	54,232.50	12/13/13
10.	Ord. #12-27 Pavement Restoration at South Park Plaza	50,000.00	12/14/12	50,000.00	12/13/13	1.25%		625.00	12/13/13
11.	Ord. #12-31 Various Capital Improvements	202,500.00	12/14/12	202,500.00	12/13/13	1.25%		2,531.25	12/13/13
12.	Ord. #08-25 Various Capital Improvements	147,500.00	12/14/12	147,500.00	3/14/13	1.00%		368.75	3/14/13
13.	Ord. #09-52,11-14 Various Capital Improvements	400,000.00	12/14/12	400,000.00	3/14/13	1.00%		1,000.00	3/14/13
14.									
15.									
	<b>Municipal Total</b>	<b>22,077,400.00</b>		<b>19,056,000.00</b>			<b>1,229,100.00</b>	<b>158,028.00</b>	

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 1 School Notes should be separately listed and totaled.

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

**(1) Bond Sale 3/01/13**

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 FOR NOTES (OTHER THAN ASSESSMENT NOTES) (CONTINUED)**

	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.	Ord. #07-26 Various School Improvements	3,200,000.00	12/28/08	1,188,600.00	03/8/13	1.50%	(1)	17,829.00	03/8/13
2.	Ord. #04-21 Various School Improvements	17,400,000.00	3/13/09	6,994,200.00	03/8/13	1.00%	(1)	69,942.00	03/8/13
3.	Ord. #08-14 Various School Improvements	2,000,000.00	12/18/09	1,925,000.00	3/14/13	1.00%	(1)	4,812.50	3/14/13
4.	Ord. #09-20 Various School Improvements	1,000,000.00	12/18/09	961,000.00	3/14/13	1.00%	(1)	2,402.50	3/14/13
5.	Ord. #04-21 Various School Improvements	2,300,000.00	3/11/10	2,300,000.00	03/8/13	1.50%	(1)	34,500.00	03/8/13
6.	Ord. #08-14 Various School Improvements	1,500,000.00	3/11/10	1,500,000.00	03/8/13	1.50%	(1)	22,500.00	03/8/13
7.	Ord. #09-20 Various School Improvements	1,700,000.00	12/16/10	1,700,000.00	03/8/13	1.50%	(1)	25,500.00	03/8/13
8.	Ord. #07-26 Various School Improvements	500,000.00	12/16/10	500,000.00	03/8/13	1.50%	(1)	7,500.00	03/8/13
9.	Ord. #08-14 Various School Improvements	750,000.00	12/16/10	750,000.00	3/14/13	1.00%	(1)	1,875.00	3/14/13
10.	Ord. #09-20 Various School Improvements	750,000.00	12/16/10	750,000.00	3/14/13	1.00%	(1)	1,875.00	3/14/13
11.	Ord. #10-28 Various School Improvements	1,500,000.00	12/16/10	1,500,000.00	3/14/13	1.00%	(1)	3,750.00	3/14/13
12.	Ord. #04-21 Various School Improvements	3,500,000.00	3/10/11	1,317,200.00	03/8/13	1.50%		19,758.00	03/8/13
13.	Ord. #10-28 Various School Improvements	1,400,000.00	12/15/11	1,400,000.00	3/14/13	1.00%		3,500.00	3/14/13
14.	Ord. #11-41 Various School Improvements	500,000.00	12/15/11	500,000.00	3/14/13	1.00%		1,250.00	3/14/13
15.	Ord. #12-32 Various School Improvements	1,450,000.00	12/14/12	1,450,000.00	12/13/13	1.25%		18,125.00	12/13/13
16.	Ord. #08-14 Various School Improvements	700,000.00	12/14/12	700,000.00	3/14/13	1.00%		1,750.00	3/14/13
17.	Ord. #09-20 Various School Improvements	250,000.00	12/14/12	250,000.00	3/14/13	1.00%		625.00	3/14/13
18.	Ord. #11-41 Various School Improvements	600,000.00	12/14/12	600,000.00	3/14/13	1.00%		1,500.00	3/14/13
	School Total	41,000,000.00		26,286,000.00			0.00	238,994.00	
	Total	63,077,400.00		45,342,000.00			1,229,100.00	397,022.00	

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 1 School Notes should be separately listed and totaled.

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

(1) Bond Sale 3/01/13

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**

N/A

	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								

80051-01      80051-02

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 2008 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)





TOWNSHIP OF MONTCLAIR  
GENERAL CAPITAL FUND  
IMPROVEMENT AUTHORIZATIONS

Description	Ordinance			Balance Dec. 31, 2011		Authorizations	Paid or Charged	Cancelled	Balance Dec. 31, 2012	
	Number	Date	Amount	Funded	Unfunded				Funded	Unfunded
<b>General Improvements</b>										
Reconstruction of Various Streets	00-06	3-07-00	\$ 520,800.00	\$ 7,684.94	\$ -	\$ -	\$ -	\$ -		7,684.94
Various Capital Improvements	00-09	4-18-00	808,600.00	297.00	-	-	-	-		297.00
Various Capital Improvements	00-10	4-18-00	1,194,960.00	3,028.63	-	-	-	-		3,028.63
Purchase/Redevelopment of Property	01-09/01-55	2-27-01	104,000.00	2,512.30	500.00	-	-	-	2,512.30	500.00
Various Capital Improvements	01-19	4-24-01	1,047,280.00	19,581.48	-	-	8,902.60	-	10,678.88	-
Various Capital Improvements	01-20	4-24-01	1,404,810.00	3,597.93	500.00	-	-	-	3,597.93	500.00
Various Park Improvements	01-21	4-24-01	506,480.00	1,950.00	500.00	-	-	-	1,950.00	500.00
Various Capital Improvements	01-22	4-24-01	2,758,000.00	84,760.00	500.00	-	-	-	84,760.00	500.00
Various Street Improvements (CDBG)	02-11	4-16-02	519,750.00	-	4,123.07	-	-	-	-	4,123.07
Various Library Capital Improvements	02-23	6-25-02	213,200.00	5,909.45	3,000.00	-	-	-	5,909.45	3,000.00
Various Capital Improvements	02-26	6-25-02	620,360.00	35,960.70	-	-	-	-	35,960.70	-
Various Capital Improvements	02-27	6-25-02	1,021,800.00	180,964.28	-	-	10,876.40	-	170,287.88	-
Various Park Improvements	02-39	9-17-02	525,000.00	845.94	-	-	-	-	845.94	-
Reconstruction of North Willow Street (CDBG)	02-40									
Various Street Improvements (0011)	03-08	9-17-02	285,250.00	1,813.79	-	-	-	-	1,813.79	-
Various Street Improvements (CDBG)	03-08	3-11-03	202,650.00	-	9,186.60	-	-	-	-	9,186.60
Various Street Improvements (CDBG)	03-09	3-11-03	234,859.00	5,191.02	44,082.62	-	-	-	5,191.02	44,082.62
Various Street Improvements (CDBG)	03-10	3-11-03	355,971.00	7,277.35	-	-	-	-	7,277.35	-
Various Street Improvements (CDBG)	03-11	3-11-03	143,358.00	-	19,720.46	-	-	-	-	19,720.46
Various Capital Improvements	03-12	3-11-03	78,000.00	5,311.06	-	-	-	-	5,311.06	-
Various Capital Improvements	03-41	7-22-03	1,250,100.00	78,955.51	-	-	7,958.90	-	70,998.61	-
Various Capital Improvements	03-42	7-22-03	1,465,700.00	51,334.59	-	-	679.98	-	50,654.61	-
Various Capital Improvements	03-44	7-22-03	3,042,000.00	59,631.26	-	-	-	-	59,631.26	-
Various Library Capital Improvements	03-45	7-22-03	590,700.00	41,086.68	-	-	-	-	41,086.68	-
Town-Wide Fiber Optic Network Project	04-03	2-03-04	260,000.00	13,442.14	-	-	-	-	13,442.14	-
Various Street Improvements (CDBG)	04-06	3-30-04	136,888.00	5,810.67	262.63	-	-	-	5,810.67	262.63
Greenwood Parking Plaza Development (CDBG)	04-07	3-30-04	78,750.00	2,884.23	-	-	-	-	2,884.23	-

TOWNSHIP OF MONTCLAIR  
GENERAL CAPITAL FUND  
IMPROVEMENT AUTHORIZATIONS

Description	Ordinance		Balance Dec. 31, 2011		Authorizations	Paid or Charged	Cancelled	Balance Dec. 31, 2012	
	Number	Date	Amount	Funded				Unfunded	Funded
<b>General Improvements</b>									
Resurfacing of Lackawanna Plaza (CDBG)	04-08								
		3-30-04	63,000.00	2,183.80	-			2,183.80	-
Development of Calming Plan for the Nishuane Road and Enfield, Virginia and Franklin Avenues Area (CDBG)	04-09								
		3-30-04	53,267.00		43,329.13				43,329.13
Street and Drainage Improvements on Bay Street (CDBG)	04-10								
		3-30-04	124,194.00	9,688.38	1,687.85			9,688.38	1,687.85
Streetscape Improvements on Valley Road (DOT)	04-20								
		4-20-04	203,685.00		115.55				115.55
Reconstruction of Sanitary Sewer System	04-35								
		3-30-04	970,000.00		80,517.11				80,517.11
Various Capital Improvements	04-45					2,965.00		25,645.82	45,000.00
Various Capital Improvements	04-46					14,491.77		84,133.34	69,000.00
Various Capital Improvements	04-47							1,605.71	1,000.00
Various Capital Improvements	04-48							27,358.27	22,000.00
Various Library Capital Improvements	04-49								142,312.28
Acquisition of Communication Equipment	05-08							82,136.01	15,000.00
Renovation of Police Dispatch Control	05-25							655.89	3,924.00
Acquisition of Land	05-37								22,371.51
Various Capital Improvements	05-40					10,000.00			12,371.51
Improvement to Various Parks and Baseball Fields	06-01								
		1-31-06	525,000.00	93,554.51	-			93,554.51	-
Various Capital Improvements	06-37								
		6-27-06	6,260,650.00	790,624.88	868,092.47			536,491.71	868,092.47
Preliminary Design and Planning of Day Care Facility	06-78								
		12-19-06	65,000.00		1,661.64				1,661.64
Various Capital Improvements	07-06								
		1-23-07	1,828,500.00	18,421.27	237,075.00			69,775.47	185,720.80
Acquisition of Property	07-19								
		4-10-07	295,000.00		7,114.11				7,114.11
Various Capital Improvements	07-34/08-25								
		6-12-07	1,797,500.00		322,486.54			106,676.61	215,809.73
Various Library Capital Improvements	07-40								
		9-11-07	150,000.00		7,389.11				7,389.11
Various Capital Improvements	07-41								
		9-11-07	2,330,500.00		957,589.45			128,045.62	829,543.83
Various Capital Improvements	08-10								
		2-19-08	2,260,000.00		387,883.71			77,168.53	310,715.18
Tax Appeals Refunding	08-42								
		10-21-08	960,000.00		-				-
Removal and Replacement of Trees	08-43								
		10-21-08	198,000.00		17,241.68				17,241.68
Various Capital Improvements	08-44								
		10-29-08	2,106,000.00		799,589.84			62,722.19	718,867.65
Orange Road Redevelopment	09-11								
		3-10-09	150,000.00		21,050.47				21,050.47
Various Capital Improvements	09-16/09-51								
		4-07-09	715,000.00		299,145.86			52,472.47	248,673.39
Various Capital Improvements	09-52a								
		9-22-09	3,200,000.00		1,288,443.23			363,158.18	923,287.05
Improvements to Clary Anderson Arena	09-52b1								
		10-06-09	150,000.00	7,500.00	142,500.00			7,500.00	142,500.00
Paving and Resurfacing and Restoration	09-52b2								
		10-16-09	250,000.00	12,500.00	237,500.00			231,000.00	19,000.00
Acquisition and Resurfacing of Property	09-52b3								
		10-06-9	535,000.00	26,750.00	508,250.00		535,000.00		-





**GENERAL CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

N/A

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

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Pavement Resurfacing & Restoration -S.Park Plaza	90,000.00	85,500.00	4,500.00	
Improvements to Various School Buildings and Grounds	3,053,440.00	3,053,440.00		
Resurfacing of Bay Street Parking Lot	67,000.00		25,350.00	CDBG \$41,650.00
Various Capital Improvements	404,250.00	384,037.00	20,213.00	
Paving to South Mountain Avenue	726,500.00	726,500.00		DOT Grant
Various Capital Improvements	222,068.00			Capital Surplus
Various Capital Improvements	855,750.00	812,962.00	42,788.00	
Various Capital Improvements	1,144,080.00	1,086,875.00	57,205.00	
Acquisition of Vehicles	615,000.00	584,250.00	30,750.00	
Acquisition of Ambulance	152,500.00	144,875.00	7,625.00	
<b>Total</b>	<b>80032-00</b> 7,330,588.00	6,878,439.00	188,431.00	

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	xxxxxxxxxxxxxxxxxxxx	359,259.61
Premium on Sale of Bonds and Notes		xxxxxxxxxxxxxxxxxxxx	158,954.02
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxxxxxxx	
Reimbursement of Funded Ordinances			907,410.79
Appropriated to Finance Improvement Authorizations	80029-02	222,068.00	xxxxxxxxxxxxxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2012	80029-04	1,203,556.42	xxxxxxxxxxxxxxxxxxxx
		1,425,624.42	1,425,624.42

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2010 \$ \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) \$ \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2013 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement \$ \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
7. Net Appropriation Required \$ \_\_\_\_\_

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

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

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

**MUNICIPALITIES ONLY**

**IMPORTANT!!**

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

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

**A.**

- 1. Total Tax Levy for the Year 2012 was \$ 188,639,731.58
- 2. Amount of Item 1 Collected in 20112(\*) \$ 185,621,790.13
- 3. Seventy (70) percent of Item 1 \$ 132,047,812.10

(\*) 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, 2011?

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 2012 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 2012 Tax Levy for all purposes:
  - Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_
- 3. Cash Deficit 2012 \$ \_\_\_\_\_
- 4. 4% of 2012 Tax Levy for all purposes:
  - Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

**E.**

<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>51,885.70</u>	\$ <u>51,885.70</u>
3. Amount due Special Districts	\$ _____	\$ <u>12,403.00</u>	\$ <u>12,403.00</u>
4. Amounts due School Districts			
for Local School Tax	\$ _____	\$ _____	\$ _____

**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.











**ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGED TO LIABILITIES AND SURPLUS**

N/A

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:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
<b>Totals</b>							

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\* Show as red figure

**SCHEDULE OF WATER UTILITY BUDGET - 2012  
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-	271,895.00	271,895.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	6,195,000.00	6,355,889.76	160,889.76
Fire Hydrant Service 91304-			
Miscellaneous 91305-	90,000.00	192,107.97	102,107.97
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	6,556,895.00	6,819,892.73	262,997.73
Deficit (General Budget) ** 91306-			
	91307-	6,556,895.00	6,819,892.73
			262,997.73

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	6,556,895.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	6,556,895.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,556,895.00
Deduct Expenditures:	
Paid or Charged	5,674,828.09
Reserved	816,628.73
Surplus (General Budget)	
Total Expenditures	6,491,456.82
Unexpended Balance Canceled (See Footnote)	65,438.18

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 SEWER UTILITY BUDGET - 2012  
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit *	
Operating Surplus Anticipated 91301-	1,627,039.00	1,627,039.00		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-				
User Charges 91303-	4,610,622.00	4,582,091.29	(28,530.71)	
Fire Hydrant Service 91304-				
Miscellaneous 91305-		74,921.94	74,921.94	
Sanitary Sewer Connection Reservoir Ridge	66,000.00		(66,000.00)	
Added by N.J.S. 40A:4-87: (List)			XXXXXXXXXXXXXXXXXXXX	
Subtotal	6,303,661.00	6,284,052.23	(19,608.77)	
Deficit (General Budget) ** 91306-				
	91307-	6,303,661.00	6,284,052.23	(19,608.77)

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXXXXXXXXXX
Adopted Budget	6,303,661.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	6,303,661.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,303,661.00
Deduct Expenditures:	
Paid or Charged	6,062,546.16
Reserved	234,931.33
Surplus (General Budget)	
Total Expenditures	6,297,477.49
Unexpended Balance Canceled (See Footnote)	6,183.51

**FOOTNOTES:**

**RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

**STATEMENT OF 2012 OPERATION  
WATER UTILITY**

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

N/A

**SECTION 1:**

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

**SECTION 2:**

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

2011 Appropriation Reserves Canceled in 2012		844,514.93
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>844,514.93</b>

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

**STATEMENT OF 2012 OPERATION  
SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 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:**

N/A

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

**SECTION 2:**

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

2011 Appropriation Reserves Canceled in 2012	253,663.47	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>253,663.47</b>

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

**RESULTS OF 2012 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	262,997.73
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	65,438.18
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	844,514.93
Cancelled Accounts Payable		
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	1,172,950.84	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,172,950.84	1,172,950.84

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	1,691,546.29
Excess in Results of 2012 Operations	XXXXXXXXXXXXXXXXXXXX	1,172,950.84
Amount Appropriated in 2012 Budget - Cash	271,895.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Current Fund - Anticipated Revenue		
Balance December 31, 2012	2,592,602.13	XXXXXXXXXXXXXXXXXXXX
	2,864,497.13	2,864,497.13

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

Cash	3,592,782.35
Investments	
Interfund Accounts Receivable	55,949.41
Subtotal	3,648,731.76
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,056,129.63
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,592,602.13
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.	2,592,602.13

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

**RESULTS OF 2012 OPERATIONS - SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	6,183.51
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	253,663.47
Refund of Prior Year Sewer Connection Fees		
Deficit in Anticipated Revenues	19,608.77	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	240,238.21	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	259,846.98	259,846.98

**OPERATING SURPLUS - SEWER UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	2,861,617.71
Excess in Results of 2012 Operations	XXXXXXXXXXXXXXXXXXXX	240,238.21
Amount Appropriated in 2012 Budget - Cash	1,627,039.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated Revenue - Current Fund	100,000.00	
Balance December 31, 2012	1,374,816.92	XXXXXXXXXXXXXXXXXXXX
	3,101,855.92	3,101,855.92

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

Cash	2,391,760.00
Investments	
Interfund Accounts Receivable	
Subtotal	2,391,760.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,016,943.08
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,374,816.92
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
	1,374,816.92

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

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

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2011		\$ <u>909,340.19</u>
Increased by:		
Water Rents Levied		\$ <u>6,448,021.22</u>
Decreased by:		
Collections	\$ <u>6,355,889.76</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>6,355,889.76</u>
Balance December 31, 2012		\$ <u><u>1,001,471.65</u></u>

**SCHEDULE OF WATER UTILITY LIENS**

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

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2011		\$ <u>661,266.72</u>
Increased by:		
Sewer User Charges Levied		\$ <u>4,623,936.41</u>
Decreased by:		
Collections	\$ <u>4,582,091.29</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>4,582,091.29</u>
Balance December 31, 2012		\$ <u><u>703,111.84</u></u>

**SCHEDULE OF SEWER UTILITY LIENS**

N/A

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

**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)  
N/A

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

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

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

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

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

N/A

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

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

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

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

<u>Date</u>	<u>Purpose</u>	<u>N/A 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>N/A 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 UTILITY ASSESSMENT BONDS**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *		\$	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX	9,702,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	630,000.00	XXXXXXXXXXXXXXXXXX	
Refunding Bonds			
Refunded Bonds			
Outstanding December 31, 2012	9,072,000.00	XXXXXXXXXXXXXXXXXX	
	9,702,000.00	9,702,000.00	
2013 Bond Maturities - Capital Bonds			\$ 670,000.00
2013 Interest on Bonds *		\$ 349,830.37	

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2013 Interest on Bonds (* Items)	\$ 349,830.37
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 146,654.18
Subtotal	\$ 203,176.19
Add: Interest to be Accrued as of 12/31/13	\$ 136,627.09
Required Appropriation 2013	\$ 339,803.28

**LIST OF BONDS ISSUED DURING 2012**

N/A

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Water Improvements				
Refunding Bonds				
Total				

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

**WATER UTILITY ENVIRONMENTAL LOAN**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX	3,573,490.71	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	337,075.76	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	3,236,414.95	XXXXXXXXXXXXXXXXXX	
	3,573,490.71	3,573,490.71	
2013 Loan Maturities			\$ 340,087.40
2013 Interest on Loans *		\$ 89,402.50	
<b>WATER UTILITY LOAN</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2013 Interest on Loans (* Items)	\$ 89,402.50	
Less: Interest Accrued to 12/31/12 (Trial Balance)	37,688.56	
Subtotal	\$ 51,713.94	
Add: Interest to be Accrued as of 12/31/13	34,690.25	
Required Appropriation 2013		\$ 86,404.19

**LIST OF LOANS ISSUED DURING 2012**

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

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

N/A

**SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *		\$	
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Refunding Bonds			
Refunded Bonds			
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Bond Maturities - Capital Bonds			\$
2013 Interest on Bonds *		\$	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**DEBT SERVICE SCHEDULE FOR WATER UTILITY 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.									
2.	Ordinance #06-39 Various Water Improvements	900,000.00	12/21/06	852,100.00	12/13/13	1.25%	15,323.00	10,651.25	12/13/13
3.	Ordinance #07-50 Various Water Improvements	400,000.00	12/18/08	388,000.00	12/13/13	1.25%	5,948.00	4,850.00	12/13/13
4.	Ordinance #07-50 Various Water Improvements	407,000.00	03/13/09	400,875.00	03/8/13	1.00%	6,075.00	4,008.75	03/8/13
5.	Ordinance #08-35 Various Water Improvements	500,000.00	12/18/09	492,000.00	12/13/13	1.25%	7,688.00	6,150.00	12/13/13
6.	Ordinance #09-69 Various Water Improvements	250,000.00	03/11/10	250,000.00	03/8/13	1.00%	3,700.00	2,500.00	03/8/13
7.	Ordinance #08-35 Various Water Improvements	400,000.00	12/16/10	400,000.00	12/13/13	1.25%	6,151.00	5,000.00	12/13/13
8.	Ordinance #02-34 Various Water Improvements	27,650.00	12/15/11	27,650.00	12/13/13	1.25%		345.63	12/13/13
9.	Ordinance #10-73 Various Water Improvements	500,000.00	12/15/11	500,000.00	12/13/13	1.25%		6,250.00	12/13/13
10.	Ordinance #09-69 Various Water Improvements	250,000.00	3/10/11	250,000.00	03/8/13	1.00%		2,500.00	03/8/13
11.	Ordinance #11-74 Various Water Improvements	321,850.00	3/14/12	321,850.00	12/13/13	1.25%			
	<b>Total</b>	<b>3,956,500.00</b>		<b>3,882,475.00</b>			<b>44,885.00</b>	<b>42,255.63</b>	

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2013 Interest on Notes	\$ 42,255.63
Less: Interest Accrued to 12/31/12 (Trial Balance)	8,913.49
Subtotal	\$ 33,342.14
Add: Interest to be Accrued as of 12/31/13	13,819.44
Required Appropriation 2013	\$ 47,161.58

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR SEWER UTILITY 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.	Ordinance #06-38/07-44 Various Improvements	400,000.00	12/21/06	364,760.00	12/13/13	1.25%	7,234.00	4,559.50	12/13/13
2.	Ordinance #06-38/07-44 Various Improvements	300,000.00	12/18/08	294,575.00	12/13/13	1.25%	5,425.00	3,682.19	12/13/13
3.	Ordinance #06-38/07-44 Various Improvements	50,405.00	12/18/09	49,485.00	12/13/13	1.25%	912.00	618.56	12/13/13
4.	Ordinance #06-38/07-44 Various Improvements	595.00	12/16/10	580.00	12/13/13	1.25%	11.00	7.25	12/13/13
5.	Ordinance #08-11 Various Improvements	500,000.00	03/13/09	492,875.00	3/8/13	1.00%	7,175.00	4,928.75	3/8/13
6.	Ordinance #08-36 Various Improvements	200,000.00	03/13/09	197,250.00	3/8/13	1.00%	2,600.00	1,972.50	3/8/13
7.	Ordinance #09-17 Various Improvements	375,000.00	03/11/10	375,000.00	3/8/13	1.00%	6,200.00	3,750.00	3/8/13
8.	Ordinance #09-70 Various Improvements	300,000.00	12/16/10	300,000.00	12/13/13	1.25%	4,167.00	3,750.00	12/13/13
9.	Ordinance #08-36 Various Improvements	100,000.00	03/11/10	100,000.00	3/8/13	1.00%	1,250.00	1,000.00	3/8/13
10.									
	<b>Total</b>	<b>2,226,000.00</b>		<b>2,174,525.00</b>			<b>34,974.00</b>	<b>24,268.75</b>	

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2013 Interest on Notes	\$ 24,268.75
Less: Interest Accrued to 12/31/12 (Trial Balance)	9,946.51
Subtotal	\$ 14,322.24
Add: Interest to be Accrued as of 12/31/13	14,478.94
Required Appropriation 2013	\$ 28,801.18

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES - WATER**

N/A

	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.									
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	<b>Total</b>								

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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".

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES - SEWER**

N/A

	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.									
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15.									
	<b>Total</b>								

Sheet 51a

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

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
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	Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

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TOWNSHIP OF MONTCLAIR  
WATER UTILITY

WATER IMPROVEMENT AUTHORIZATIONS

<u>Improvement Description</u>	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2011</u>		<u>2012</u> <u>Authorizations</u>	<u>Paid or</u> <u>Charged</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2012</u>		
	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Funded</u>				<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Replacement of Lead Water Service Pipes	99-14	7-20-99	\$ 2,705,000.00	\$	\$ 2,490.00	\$ 2,490.00	\$	\$ -		
Reconstruction of Watchung Avenue Pump Station	01-11	4-10-01	1,484,000.00		10,974.21			10,974.21		
Various Water System Improvements	01-24	4-10-01	1,931,280.00	1,598.50		1,325.27	273.23			
Reconstruction of Grove Street Pumping Station	02-33	7-23-02	2,020,500.00		114,453.03	22,477.28		91,975.75		
Construction of Facilities for the Nishuane Well	02-34	7-23-02	1,060,000.00		974,387.23	111,045.56		863,341.67		
Various Water System Improvements	03-13	3-11-03	52,000.00	800.00			800.00			
Various Water System Improvements	03-46	7-22-03	985,900.00	12,966.90			12,966.90			
Various Water System Improvements	05-39	9-13-05	1,190,000.00	178,708.61			178,708.61			
Various Water System Improvements	06-39	6-27-06	1,022,000.00		196,691.99	19,188.97		177,503.02		
Various Water System Improvements	07-50	11-12-07	850,000.00		75,273.30	62,377.32		12,895.98		
Various Water System Improvements	08-35	9-23-08	980,000.00		102,230.87	44,429.82		57,801.05		
Replacement of Glenfield Public Supply Well	09-35	6-23-09	800,000.00		708,079.53	544,733.12		163,346.41		
Various Water System Improvements	09-69	11-10-09	825,000.00		645,310.34	462,772.28		182,538.06		
Various Water System Improvements	10-73	12-07-10	650,000.00		387,282.00	181,847.66		205,434.34		
Various Water System Improvements	11-74	11-1-11	715,000.00	35,750.00	679,250.00	235,678.61		479,321.39		
Various Water System Improvements	12-73		577,500.00				28,875.00	548,625.00		
				<u>\$ 229,824.01</u>	<u>\$ 3,896,422.50</u>	<u>\$ 577,500.00</u>	<u>\$ 1,688,365.89</u>	<u>\$ -</u>	<u>\$ 221,623.74</u>	<u>\$ 2,793,756.88</u>

TOWNSHIP OF MONTCLAIR  
SEWER UTILITY

SEWER IMPROVEMENT AUTHORIZATIONS

<u>Improvement Description</u>	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2011</u>		<u>2012</u> <u>Authorizations</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2012</u>		
	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Funded</u>			<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Various Sewer System Improvements	06-38	10-01-06	\$ 755,000.00						
	07-44	9-25-07	100,000.00	\$	\$ 123,411.14	\$	\$	123,411.14	
Various Sewer System Improvements	08-11	2-19-08	600,000.00		62,825.57	15,067.00		47,758.57	
Repairs to Sewer Utility System	08-36	9-23-08	330,000.00		149,337.67	120,150.74		29,186.93	
Various Sewer System Improvements	09-17	4-21-09	550,000.00	23,665.80	522,500.00	133,783.83		412,381.97	
Various Sewer System Improvements	09-70	11-10-09	450,000.00		307,645.98	174,035.93		133,610.05	
Refurbishment of the Sanitary Sewer	11-54	08-16-11	1,600,000.00		1,599,376.35	782,208.90		817,167.45	
Various Sewer System Improvements	12-21		1,100,000.00		1,100,000.00	493,192.04	606,807.96		
				<u>\$ 23,665.80</u>	<u>\$2,765,096.71</u>	<u>\$ 1,100,000.00</u>	<u>\$ 1,718,438.44</u>	<u>\$ 606,807.96</u>	<u>\$ 1,563,516.11</u>

**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	43,631.53
Received from 2012 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	50,000.00
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	28,875.00	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	64,756.53	XXXXXXXXXXXXXXXXXXXX
	93,631.53	93,631.53

**WATER UTILITY CAPITAL FUND**

N/A

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	120,500.00
Received from 2012 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	1,600,000.00
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	1,100,000.00	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2012	620,500.00	XXXXXXXXXXXXXXXXXXXX
	1,720,500.00	1,720,500.00

**SEWER UTILITY CAPITAL FUND**

N/A

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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







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 Sheet 8

**POST CLOSING**

**TRIAL BALANCE - PARKING UTILITY FUND (CONTINUED)**

AS AT DECEMBER 31, 2012

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
<u>Parking Utility Capital Fund</u>		
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXXXXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXXXXXXXXXXXX	
Cash	334,127.85	
Fixed Capital	16,445,000.00	
Bonds Payable		15,220,000.00
Due to Current Fund		82,944.48
Due to General Capital Fund		251,183.37
Reserve for Amortization		1,225,000.00
	16,779,127.85	16,779,127.85

(Do not crowd - add additional sheets)



**ANALYSIS OF PARKING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

N/A

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:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>Totals</b>							

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**STATEMENT OF PARKING UTILITY BUDGET - 2012**

**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			
Contribution from Montclair Parking Authority	1,071,260.00	1,071,260.00	
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	1,071,260.00	1,071,260.00	
Deficit (General Budget) ** 06			
07	1,071,260.00	1,071,260.00	

\*\* Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 59.

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	1,071,260.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,071,260.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,071,260.00
Deduct Expenditures:	
Paid or Charged	1,071,260.00
Reserved	
Surplus (General Budget) **	
Total Expenditures	1,071,260.00
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 2012 OPERATION  
PARKING UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 Parking 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:**

N/A

Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled * (Excess Revenue Realized)		
<b>Total Revenue Realized</b>		
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
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"		
<b>Total Expenditures - As Adjusted</b>		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
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 Parking Utility for 2011:

N/A

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

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

**RESULTS OF 2012 OPERATIONS - PARKING UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	30.75
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	
Authority Dissolved - Transfer of Fund Balance		
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	30.75	XXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	30.75	30.75

**OPERATING SURPLUS - PARKING UTILITY**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXX	23,791.79
Authority Dissolved - Transfer of Fund Balance		1,711,284.30
Excess in Results of 2012 Operations	XXXXXXXXXXXXXXXXXX	30.75
Amount Appropriated in 2012 Budget - Cash		XXXXXXXXXXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	1,735,106.84	XXXXXXXXXXXXXXXXXX
	1,735,106.84	1,735,106.84

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

Cash		2,090,746.49
Accrued Interest Receivable		
Interfund Accounts Receivable		74,961.76
Subtotal		2,165,708.25
Deduct Cash Liabilities Marked with "C" on Trial Balance		430,601.41
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,735,106.84
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.		1,735,106.84

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

**SCHEDULE OF PARKING UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2011		N/A
		\$ _____
Increased by:		
Parking Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Parking Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2012		\$ _____

**SCHEDULE OF PARKING LIENS**

		N/A
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 -  
PARKING UTILITY FUND**

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

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

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

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

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

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

**PARKING UTILITY ASSESSMENT BONDS**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *		\$	

**PARKING UTILITY CAPITAL BONDS**

Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX	15,550,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	330,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	15,220,000.00	XXXXXXXXXXXXXXXXXX	
	15,550,000.00	15,550,000.00	
2013 Bond Maturities - Capital Bonds			\$ 335,000.00
2013 Interest on Bonds *		\$ 725,772.50	

**INTEREST ON BONDS - PARKING UTILITY BUDGET**

2013 Interest on Bonds (* Items)	\$ 725,772.50	
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 366,797.50	
Subtotal	\$ 358,975.00	
Add: Interest to be Accrued as of 12/31/13	\$ 358,975.00	
Required Appropriation 2013		\$ 717,950.00

**LIST OF BONDS ISSUED DURING 2012**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

**PARKING UTILITY LOAN**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	
<b>PARKING UTILITY LOAN</b>			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	

**INTEREST ON LOANS - PARKING UTILITY BUDGET**

N/A

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

**LIST OF LOANS ISSUED DURING 2012**

N/A

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

	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.									
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	<b>Total</b>								

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

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

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

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

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

<b>INTEREST ON NOTES - PARKING UTILITY BUDGET</b>	
2013 Interest on Notes	\$
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/13	\$
Required Appropriation - 2013	\$

(Do not crowd - add additional sheets)

**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

N/A

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	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.									
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15.									
	Total								

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

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
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6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total		80051-01	80051-02

(Do not crowd - add additional sheets)

S H E E T S



**PARKING UTILITY CAPITAL FUND**

N/A

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

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

**PARKING UTILITY CAPITAL FUND**

N/A

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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



## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

### INDEX

1, 1a & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Grant Fund
6 & 6b.	Trial Balance - Trust Funds/ Schedule of Trust Fund Deposits & Reserves
6a.	Municipal Public Defender Certification -- P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local School District Purposes
19.	Results of 2007 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2007
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A.54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" & "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31 & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School - Type 1 and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34 & 34a.	Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2007
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
<b>UTILITIES ONLY</b>	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2005 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2007; Utility Capital Surplus