CFO Copy

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012
(UNAUDITED)

POPULATION LAST CENSUS 7,588
NET VALUATION TAXABLE 2012 764,380,455
MUNICODE 0405

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

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

Borough of **Berlin**, County of **Camden**

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 Daniel M DiGangi
Name Daniel M. DiGangi
Title Registered Municipal Accountant
Email ddigangi@bowmanllp.com

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Stephen A. Miller, am the Chief Financial Officer, License # N0713, of the Borough of Berlin, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature
Title Chief Financial Officer
Address 59 South White Horse Pike, Berlin, NJ 08009
Phone Number 856-767-7777
Fax Number 856-753-9122
Email cfo@berlinnj.org

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Berlin 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 ende December 31, 2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE.

Daniel M DiGangi

Daniel M. DiGangi
Registered Municipal Accountant

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

(856) 435 6200
(Phone Number)

ddigangi@bowmanllp.com
(Email)

(856) 782 5047
(Fax Number)

Certified by me

This 4th day of February, 2013

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed Name: _____

Signature: _____

Certificate #: 4743

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Borough of Berlin

Chief Financial Officer: Stephen A. Miller

Signature:

Certificate #: N0713

Date: 2-6-13

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6000085
Fed I.D. #

Borough of Berlin
Municipality

Camden
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2012

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 46,328.10	$ 26,059.05	$

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

_____ Single Audit

_____ Program Specific Audit

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

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

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

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

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

Signature Of Chief Financial Officer

2-6-13
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature _____

Name _____

Title _____

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

NOTE:

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

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 $ 255,678,221.

SIGNATURE OF TAX ASSESSOR

Borough of Berlin
MUNICIPALITY

Camden
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Cash	2,616,898.20	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
Receivables with Full Reserves:		
Delinquent Taxes	440,559.03	
Tax Title Liens	-	
Property Acquired by Taxes	-	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Revenue Accounts Receivable	20,442.38	
Due Trust Other Fund	901.55	
Due Grant Fund	13,883.29	
Sub-total Receivables with Full Reserves	475,786.25	
Deferred Charges (Sheets 28, 29 & 30)	90,000.00	
Deferred School Taxes (Sheets 13 & 14)	4,931,870.54	
Sub-total	8,114,554.99	-

(Do not crowd - add additional sheets)

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

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

AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Totals from Sheet 3	8,114,554.99	-
Cash Liabilities:		
Appropriation Reserves		244,378.81
Due to State of New Jersey - Senior Citizens & Veterans Deductions		16,955.87
Local District School Tax Payable		400,128.00
Municipal Open Space Tax		-
Regional School Tax Payable		-
Regional High School Tax Payable		181,969.37
County Taxes Payable		-
Due County for Added and Omitted Taxes		8,912.66
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		329.00
Prepaid Taxes		145,324.57
Reserve for Sale of Municipal Assets		10,300.00
Reserve for Revision of Tax Map		15,000.00
Reserve for Revaluation of Real Property		29,184.90
Due State -- DCA Fees		1,850.00
Reserve for Encumbrances		83,368.57
Due Open Space Trust Fund		104.15
Due to Water Capital Fund		700,000.00
Accounts Payable		32,142.86
Sub-total Cash Liabilities C		1,869,948.76
Reserve for Receivables		475,786.25
School Taxes Deferred (Sheets 13& 14)		4,931,870.54
Fund Balance		836,949.44
Total	8,114,554.99	8,114,554.99

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2*
AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Cash Public Assistance #1	-	
Cash Public Assistance #2	-	
Total	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Cash	-	
Federal and State Grants Receivable	277,228.00	
Appropriated Reserves for Federal and State Grants		228,655.86
Unappropriated Reserves for Federal and State Grants		19,532.30
Grant Encumbrances		15,156.65
Due Current Fund		13,883.19
Total	277,228.00	277,228.00

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Trust Assessment Fund		
Cash	-	
Deferred Charges	-	
Assessment Bonds		-
Assessment Notes		-
Fund Balance		-
Total Trust Assessment Fund	-	-
Animal Control Fund		
Cash	12,417.77	
Deferred Charges	-	
Reserve for Animal Control Fund		11,992.87
Due to State of New Jersey		
Reserve for Encumbrances		424.90
Total Animal Control Fund	12,417.77	12,417.77

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Trust Other Fund		
Cash	1,038,200.37	
Deferred Charges	-	
Due from Camden County	36,782.81	
Due from Developers	3,172.89	
Police Outside Services Receivable	8,067.50	
Due Current Fund		901.55
Various Reserves		1,085,322.02
Sub-total	1,086,223.57	1,086,223.57

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Trust Other Fund (Cont'd)		
Totals from Sheet 6i	1,086,223.57	1,086,223.57
Total Trust Other Fund	1,086,223.57	1,086,223.57

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Municipal Open Space Trust Fund		
Cash	147,720.73	
Due Current Fund	104.15	
Reserve for Future Use		147,824.88
Total Municipal Open Space Trust Fund	147,824.88	147,824.88

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011:	(1)	$	5,894.00
		x	25%
	(2)	$	1,473.50
Municipal Public Defender Trust Cash Balance December 31, 2012:	(3)	$	3,237.88

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, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) = ... $ NONE

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: Stephen A. Miller

Signature:

Certificate #: N0713

Date: 2-6-13

Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2011 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2012
1.	See Attached Sheet 6c	$ 1,079,549.80	$ 4,452,779.26	4,447,007.04	$ 1,085,322.02
2.					-
3.					-
4.					-
5.					-
6.					-
7.					-
8.					-
9.					-
10.					-
11.					-
12.					-
13.					-
14.					-
15.					-
16.					-
17.					-
18.					-
19.					-
20.					-
21.					-
22.					-
23.					-
24.					-
25.					-
26.					-
27.					-
28.					-
29.					-
30.					-
	Totals:	$ 1,079,549.80	4,452,779.26	4,447,007.04	$ 1,085,322.02

BOROUGH OF BERLIN
TRUST -- OTHER FUND
Statement of Trust Other Reserves
For the Year Ended December 31, 2012

Reserve	Balance Dec. 31, 2011	Increased: Receipts	Increased: Reserve for Encumbrances	Increased: Due Current Fund	Increased: 2012 Entitlement	Decreased: Disbursements	Decreased: Due Current Fund	Decreased: Reserve for Encumbrances	Balance Dec. 31, 2012
Reserve for Recreation Facilities	$ 81,371.73					$ 10,000.00			$ 71,371.73
Reserve for Parking Offenses Adjudication Act	498.10	$ 120.00				350.00			268.10
Reserve for Payroll Deductions Payable	33,523.41	1,415,926.17				1,412,450.69			36,998.89
Reserve for Net Payroll		2,137,312.99				2,137,312.99			
Reserve for Affordable Housing	588,692.62	2,600.58							591,293.20
Reserve for COAH Fees	5,017.50								5,017.50
Reserve for Developers' Escrow Deposits	104,562.16	58,453.94	$ 4,131.63			48,954.29		$ 3,358.66	114,834.78
Reserve for Tax Title Lien Redemptions		436,031.87				436,031.87			
Reserve for Premiums Received at Tax Sale	56,600.00	94,200.00				95,500.00			55,300.00
Reserve for Recycling Funds	43,043.33	24,909.94				10,778.92			57,174.35
Reserve for Community Development Block Grant	18,957.74				$ 20,700.00	21,221.88			18,435.86
Reserve for Bid Bonds	470.00								470.00
Reserve for Security Deposits	3,340.00								3,340.00
Reserve for Encumbrances	4,131.63		(4,131.63)					(3,358.66)	3,358.66
Reserve for Public Defender	4,905.38	4,226.50				5,894.00			3,237.88
Reserve for Performance Bonds	123,661.72	12,936.98				42,984.88			93,613.82
Reserve for Investigation Fund	77.00	750.00				150.00			677.00
Reserve for Fire Safety	6,191.50	25.00							6,216.50
Reserve for Police Donation	1,480.00								1,480.00
Reserve for Police Outside Services		149,108.25				132,285.75			16,822.50
Reserve for Special Law Enforcement	3,025.98	3,135.27				750.00			5,411.25
Reserve for CCMUA		92,341.77				92,341.77			
	$ 1,079,549.80	$ 4,432,079.26	-	-	$ 20,700.00	$ 4,447,007.04	-	-	$ 1,085,322.02

Sheet 6c

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

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

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	
Cash	516,497.41	
Deferred Charges	-	
Due from State of New Jersey	166,000.00	
Deferred Charges to Future Taxation Funded	7,150,243.74	
Deferred Charges to Future Taxation Unfunded	1,836,750.00	
Due Sewer Capital		28,500.00
Contracts Payable		93,002.93
Reserve for Encumbrances		4,209.68
General Capital Bonds		6,844,119.00
Assessment Serial Bonds		-
Bond Anticipation Notes		1,836,750.00
Assessment Notes		-
Loans Payable		306,124.74
Loans Payable		-
Improvement Authorizations - Funded		290,157.36
Improvement Authorizations - Unfunded		200,115.24
Capital Improvement Fund		66,046.00
Down Payments on Improvements		-
Capital Surplus		466.20
Total	9,669,491.15	9,669,491.15

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	56,294.79	2,604,119.62	43,516.21	2,616,898.20
Trust - Assessment				-
Trust - Dog License		14,218.37	1,800.60	12,417.77
Trust - Other	125.94	1,040,139.56	2,065.13	1,038,200.37
Capital - General		534,987.76	18,490.35	516,497.41
Water - Operating Utility Operating	5,236.82	623,629.47	106,932.14	521,934.15
Water - Capital Utility Capital		12,117.63		12,117.63
Sewer Utility Operating	42,238.10	57,598.85	13,494.82	86,342.13
Sewer Utility Capital		50,493.95		50,493.95
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund		147,720.73		147,720.73
Sewer Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	103,895.65	5,085,025.94	186,299.25	5,002,622.34

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2012.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2012.

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

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

Signature: Daniel M DiBiango Title: Registered Municipal Accountant

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Susquehanna Bank:	
Current	2,604,119.62
Dog License	14,218.37
Open Space	147,720.73
Affordable Housing	570,175.30
Enforcement	5,280.30
Escrow Checking	115,042.10
Payroll	38,516.96
Investigation	807.95
Recreation	71,418.23
TTL	55,300.00
Trust Other	183,598.72
General Capital	534,987.76
Water Operating	635,747.10
Sewer Operating	108,092.80
Total	5,085,025.94

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2012	2012 Budget Revenue Realized	Received	Accrued		Balance Dec. 31, 2012
						-
See Attached Sheet 10a	99,205.11		103,665.87	281,688.76		277,228.00
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	99,205.11	-	103,665.87	281,688.76	-	277,228.00

Sheet 10

BOROUGH OF BERLIN
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2012

Program	Balance Dec. 31, 2011	Accrued	Received	Balance Dec. 31, 2012
Federal Grants:				
NJ DOT -- Ellis Avenue		$ 190,000.00		$ 190,000.00
NJ DOT -- Marshall, Bishop and Pine	$ 52,417.11		$ 52,417.11	
Total Federal Grants	52,417.11	190,000.00	52,417.11	190,000.00
State Grants:				
Clean Communities Grant		12,156.46	12,156.46	
Safe and Secure Communities Program	46,788.00	60,000.00	19,560.00	87,228.00
Body Armor Grant		1,988.62	1,988.62	
Recycling Tonage Grant		10,247.32	10,247.32	
Municipal Drug Alliance		4,865.00	4,865.00	
Drunk Driving Enforcement Grant		2,431.36	2,431.36	
Total State Grants	46,788.00	91,688.76	51,248.76	87,228.00
Total	$ 99,205.11	$ 281,688.76	$ 103,665.87	$ 277,228.00

Sheet 10a

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Encumbrances Cancelled	Decreased			Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
								-
See Attached Sheet 11b	69,534.33	351,763.78		281.23	192,923.48			228,655.86
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total	69,534.33	351,763.78	-	281.23	192,923.48	-	-	228,655.86

Sheet 11

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Encumbrances Cancelled	Decreased			Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Total From Page 11	69,534.33	351,763.78	-	281.23	192,923.48	-	-	228,655.86
								-
								-
								-
								-
								-
								-
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								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	69,534.33	351,763.78	-	281.23	192,923.48	-	-	228,655.86

BOROUGH OF BERLIN
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants -- Appropriated
For the Year Ended December 31, 2012

Program	Balance Dec. 31, 2011	Transferred 2012 Budget Appropriation	Encumbrances Canceled	Decreased	Balance Dec. 31, 2012
Federal Grants:					
US Forest Service -- Fire Assistance	$ 573.20				$ 573.20
Over the Limit Under Arrest	5,100.00				5,100.00
NJ DOT -- Locust Avenue	1,711.94				1,711.94
NJ DOT -- Ellis Avenue		$ 190,000.00		$ 21,800.00	168,200.00
Volunteer Firefighter Assistance Grant	2,044.75				2,044.75
Municipal Stormwater Regulation	2,132.40				2,132.40
Total Federal Grants	11,562.29	190,000.00	-	21,800.00	179,762.29
State Grants:					
Alcohol Education and Rehabilitation Grant	273.32				273.32
Body Armor Fund	26.92	1,863.32		1,890.24	
Drunk Driving Enforcement Grant	9,549.41			2,632.03	6,917.38
Clean Communities Grant	26,819.96	12,156.46		14,546.66	24,429.76
Recycling Tonnage Grant	16,576.79				16,576.79
Municipal Drug Alliance	3,970.23			3,952.12	18.11
Library Teacher Grant	510.20		$ 281.23	252.36	539.07
Tischler Graphic Novel Grant	172.55			106.07	66.48
Safe and Secure Communities		147,744.00		147,744.00	
Total State Grants	57,899.38	161,763.78	281.23	171,123.48	48,820.91
Local Grants:					
County Recycling Rebate Grant	72.66	-	-	-	72.66
Grand Total	$ 69,534.33	$ 351,763.78	$ 281.23	$ 192,923.48	$ 228,655.86

Sheet 11b

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Grants Receivable				Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
								-
See Attached Sheet 12a	1,863.32	60,000.00	204,019.78	281,688.76				19,532.30
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	1,863.32	60,000.00	204,019.78	281,688.76	-	-	-	19,532.30

Sheet 12

BOROUGH OF BERLIN
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants -- Unappropriated
For the Year Ended December 31, 2012

	Balance Dec. 31, 2011	Grants Receivable	Realized as Miscellaneous Revenue	Balance Dec. 31, 2012
Federal Grants:				
NJ DOT -- Ellis Avenue	-	$ 190,000.00	$ 190,000.00	-
State Grants:				
Safe and Secure Communities Program		60,000.00	60,000.00	
Body Armor Grant	$ 1,863.32	1,988.62	1,863.32	$ 1,988.62
Clean Communities Program		12,156.46	12,156.46	
Recycling Tonage Grant		10,247.32		10,247.32
Municipal Drug Alliance Grant		4,865.00		4,865.00
Drunk Driving Enforcement Grant		2,431.36		2,431.36
Total State Grants	1,863.32	91,688.76	74,019.78	19,532.30
Total	$ 1,863.32	$ 281,688.76	$ 264,019.78	$ 19,532.30

Sheet 13a

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	311,697.00
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	XXXXXXXX	3,211,664.00
Levy School Year July 1, 2012 - June 30, 2013		XXXXXXXX	6,922,113.00
Levy Calendar Year 2012		XXXXXXXX	
Paid		6,833,682.00	XXXXXXXX
Balance December 31, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	400,128.00	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004-00	3,211,664.00	XXXXXXXX
		10,445,474.00	10,445,474.00

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2012	85045-00	XXXXXXXX	
2012 Levy	85105-00	XXXXXXXX	76,438.00
Added and Omitted Levy		XXXXXXXX	104.15
Interest Earned		XXXXXXXX	
Expenditures		76,542.15	XXXXXXXX
Balance December 31, 2012	85046-00	-	XXXXXXXX
		76,542.15	76,542.15

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85041-00	XXXXXXXX	39,484.59
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85042-00	XXXXXXXX	1,720,206.54
Levy School Year July 1, 2012 - June 30, 2013		XXXXXXXX	3,789,247.89
Levy Calendar Year 2012		XXXXXXXX	
Paid		3,646,763.11	XXXXXXXX
Balance December 31, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85043-00	181,969.37	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85044-00	1,720,206.54	XXXXXXXX
# Must include unpaid requisitions		5,548,939.02	5,548,939.02

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2012		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	18,317.92
2012 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	5,534,618.91
County Library	80003-04	XXXXXXXX	360,412.95
County Health		XXXXXXXX	
County Open Space Preservation		XXXXXXXX	158,482.52
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	8,912.66
Paid		6,071,832.30	XXXXXXXX
Balance December 31, 2012		XXXXXXXX	XXXXXXXX
County Taxes		-	XXXXXXXX
Due County for Added and Omitted Taxes		8,912.66	XXXXXXXX
		6,080,744.96	6,080,744.96

SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2012	80004-01	XXXXXXXX	329.00
State Library Aid Received in 2012	80004-02	XXXXXXXX	321.00
Expended	80004-09	321.00	XXXXXXXX
Balance December 31, 2012	80004-10	329.00	
		650.00	650.00

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	430,000.00	430,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		XXXXXXXX	XXXXXXXX	XXXXXXXXX
Adopted Budget		1,534,016.32	1,640,550.64	106,534.32
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXX	XXXXXXXX	XXXXXXXXX
		207,700.46	207,700.46	-
				-
Total Miscellaneous Revenue Anticipated	80103-	1,741,716.78	1,848,251.10	106,534.32
Receipts from Delinquent Taxes	80104-	400,000.00	485,872.85	85,872.85
				-
Amount to be Raised by Taxation:		XXXXXXXX	XXXXXXXX	XXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	4,506,313.10	XXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXX	XXXXXXXXX
Total Amount to be Raised by Taxation	80107-	4,506,313.10	4,513,388.13	7,075.03
		7,078,029.88	7,277,512.08	199,482.20

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	20,861,962.21
Amount to be Raised by Taxation		XXXXXXXX	XXXXXXXXX
Local District School Tax	80109-00	6,922,113.00	XXXXXXXXX
Regional School Tax	80119-00	-	XXXXXXXXX
Regional High School Tax	80110-00	3,789,247.89	XXXXXXXXX
County Taxes	80111-00	6,053,514.38	XXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	8,912.66	XXXXXXXXX
Special District Taxes	80113-00	-	XXXXXXXXX
Municipal Open Space Tax	80120-00	76,542.15	XXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	501,756.00
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	4,513,388.13	XXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	
		21,363,718.21	21,363,718.21

* 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 REVENUES 2012

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities Grant	12,156.46	12,156.46	-
NJ Dept. of Transportation	190,000.00	190,000.00	-
Safe and Secure Communities	5,544.00	5,544.00	-
			-
			-
			-
			-
			-
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			-
			-
			-
			-
			-
Total (Sheet 17)	207,700.46	207,700.46	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted		80012-01	6,870,329.42
2012 Budget - Added by N.J.S. 40A:4-87		80012-02	207,700.46
Appropriated for 2012 (Budget Statement Item 9)		80012-03	7,078,029.88
Appropriated for 2012 Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	7,078,029.88
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	7,078,029.88
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	6,331,849.06	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	501,756.00	
Reserved	80012-10	244,378.81	
Total Expenditures		80012-11	7,077,983.87
Unexpended Balances Canceled (see footnote)		80012-12	46.01

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2012 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	106,534.32
Delinquent Tax Collections	80013-02	XXXXXXXX	85,872.85
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	7,075.03
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXX	46.01
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	128,938.89
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves	80013-05	XXXXXXXX	238,842.21
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXX	13,465.23
Cancellation of Tax Overpayments		XXXXXXXX	817.52
		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2012	80013-07	4,931,870.54	XXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXX	4,931,870.54
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2012	80013-12		XXXXXXXX
Refund of Prior Year Revenue			XXXXXXXX
Cancellation of Prior Year Senior Citizen Deductions		1,317.02	XXXXXXXX
Cancellation of Grant Receivable		14,764.80	XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	565,510.24	XXXXXXXX
		5,513,462.60	5,513,462.60

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Senior Citizen and Veteran Administrative Fee	1,937.85
Duplicate Tax Bill Fee	250.00
Tax Search Fees	570.00
PNC Rental of Municipal Facility	4,800.00
Sale of Trash Cans	1,105.00
Copy Fees	663.85
Camp Fees	21,481.00
DMV Inspection Fees	2,150.00
Community Center Fees	28,574.00
Police Outside Services Administrative Fee	2,381.88
PILOT -- Lonaconing	20,651.27
PILOT -- Constitution	4,000.00
Sale of Municipal Assets	2,629.73
Hurricane Irene Reimbursement	18,462.87
Refund pf PY Expenditures	10,660.11
Rental and Resale Inspectation Fees	7,700.00
Miscellaneous	921.33
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	128,938.89

SURPLUS - CURRENT FUND
YEAR 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXX	701,439.20
2.		XXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXX	565,510.24
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	430,000.00	XXXXXXXX
5. Amount Appropriated in the 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2012	80014-05	836,949.44	XXXXXXXX
		1,266,949.44	1,266,949.44

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

Cash	80014-06		2,616,898.20
Investments	80014-07		-
Sub Total			2,616,898.20
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,869,948.76
Cash Surplus	80014-09		746,949.44
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	90,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		90,000.00
	80014-15		836,949.44

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

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2012 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	$ 21,349,147.27
or			
(Abstract of Ratables)		82113-00	
2. Amount of Levy Special District Taxes		82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.		82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	31,376.44
5a. Subtotal 2012 Levy	21,380,523.71		
5b. Reductions due to tax appeals **			
5c. Total 2012 Tax Levy		82106-00	21,380,523.71
6 Transferred to Tax Title Liens		82107-00	
7. Transferred to Foreclosed Property		82108-00	
8. Remitted, Abated or Canceled		82109-00	79,853.32
9. Discount Allowed		82110-00	
10. Collected in Cash: In 2011	82121-00 248,602.07		
In 2012 *	82122-00 20,518,411.53		
R.E.A.P. Revenue	82124-00		
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00 94,948.61		
Total to Line 14	82111-00 20,861,962.21		
11. Total Credits			20,941,815.53
12. Amount Outstanding December 31, 2012		83120-00	438,708.18

13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is 97.57% (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	20,861,962.21
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	-
To Current Taxes Realized in Cash (Sheet 17)	20,861,962.21

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

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

* Include overpayments applied as part of 2012 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2012

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)..... _____

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..... _____

---

(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 Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... _____

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

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	13,694.59
2. Sr. Citizens Deductions Per Tax Billings	28,250.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	66,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	3,500.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Sr. Citizens Deductions Allowed By Tax Collector 2010 Taxes		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	3,051.39
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXX	1,317.02
9. Received in Cash from State	XXXXXXXX	96,892.87
10. Veterans Deductions Disallowed By Tax Collector		
11.		
12. Balance December 31, 2012	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	16,955.87	XXXXXXXX
	114,955.87	114,955.87

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

Line 2	28,250.00
Line 3	66,250.00
Line 4	3,500.00
Sub-Total	98,000.00
Less: Line 7	3,051.39
To Item 10, Sheet 22	94,948.61

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

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

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

Signature of Tax Collector

License # 1805

Date 2/16/13

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

			YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes		80015-		XXXXXXXX
2. Local District School Tax -	Actual	80016-		6,922,113.00
	Estimate**	80017-		XXXXXXXX
3. Regional School District Tax -	Actual	80025-		-
	Estimate*	80026-		XXXXXXXX
4. Regional High School Tax -	Actual	80018-		3,789,247.89
School Budget	Estimate*	80019-		XXXXXXXX
5. County Tax	Actual	80020-		6,053,514.38
	Estimate*	80021-		XXXXXXXX
6. Special District Taxes	Actual	80022-		-
	Estimate*	80023-		XXXXXXXX
7. Municipal Open Space Tax	Actual	80027-		76,542.15
	Estimate*	80028-		XXXXXXXX
8. Total General Appropriations & Other Taxes		80024-01	-	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)		80024-02		
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	-	
11. Amount of item 10 Divided by [ ] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		[820034-04] 80024-05		

Analysis of Item 11:	
Local District School Tax (Amount Shown on Line 2 Above)	-
Regional School District Tax (Amount Shown on Line 3 Above)	-
Regional High School Tax (Amount Shown on Line 4 Above)	-
County Tax (Amount Shown on Line 5 Above)	-
Special District Tax (Amount Shown on Line 6 Above)	-
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-
Tax in Local Municipal Budget	
Total Amount (see Line 11)	

* Must not be stated in an amount less than "actual" Tax of year 2012.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations		-
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		-
Amount to be Raised by Taxation in Municipal Budget	80024-07	

Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) $_____

B. Reserve for Uncollected Taxes Exclusion
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
Collection (Item 16) _____

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2013 Estimated Total Levy - 2012 Total Levy)/2012 Total Levy]

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

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

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. **Subtotal General Appropriations (item8(L) budget sheet 29)** $_____
2. **Taxes not Included in the budget (AFS 25, items 2 thru 7)** $_____

   Total $_____
3. **Less: Anticipated Revenues (item 5, budget sheet 11)** $_____
4. **Cash Required** $_____
5. **Total Required at _____ % (items 4+6)** $_____
6. **Reserve for Uncollected Taxes (item E above)** $_____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2012			490,328.05	XXXXXXXX
A. Taxes	83102-00	486,874.82	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103-00	3,453.23	XXXXXXXX	XXXXXXXX
2. Canceled:			XXXXXXXX	XXXXXXXX
A. Taxes	83105-00		XXXXXXXX	468.14
B. Tax Title Liens	83106-00		XXXXXXXX	3,453.23
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes	83108-00		XXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXX	
4. Added Taxes	83110-00		1,317.02	XXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXX	
B. Tax Title Liens - Transfers from Taxes	83107-00			XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXX	487,723.70
8. Totals			491,645.07	491,645.07
9. Balance Brought Down			487,723.70	XXXXXXXX
10. Collected:			XXXXXXXX	485,872.85
A. Taxes	83116-00	485,872.85	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2012 Tax Sale	83118-00			XXXXXXXX
12. 2012 Taxes Transferred to Liens	83119-00		-	XXXXXXXX
13. 2012 Taxes	83123-00		438,708.18	XXXXXXXX
14. Balance December 31, 2012			XXXXXXXX	440,559.03
A. Taxes	83121-00	440,559.03	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122-00	-	XXXXXXXX	XXXXXXXX
15. Totals			926,431.88	926,431.88

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 99.62%

17. Item No. 14 multiplied by percentage shown above is 438,887.16 and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

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

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: $ - (84125-00)

* Total Cash Collected in 2012

Realized in 2012 Budget -

To Results of Operation (Sheet 19) -

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

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

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

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.				$	
2.				$	
3.				$	
4.				$	

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
							-
8-20-07	Revision of Borough Tax Maps	15,000.00	3,000.00	3,000.00	3,000.00		-
							-
12-29-09	Revaluation of Real Property	225,000.00	45,000.00	135,000.00	45,000.00		90,000.00
							-
							-
							-
							-
							-
							-
							-
Totals		240,000.00	48,000.00	138,000.00	48,000.00	-	90,000.00
					80025-00	80026-00	

Sheet 29

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

Chief Financial Officer

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

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

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

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

Chief Financial Officer

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

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

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXX	7,519,119.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	675,000.00	XXXXXXXX	
Outstanding December 31, 2012	80033-04	6,844,119.00	XXXXXXXX	
		7,519,119.00	7,519,119.00	
2013 Bond Maturities - General Capital Bonds			80033-05 $	700,000.00
2013 Interest on Bonds *		80033-06	276,782.60	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2012	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2012	80033-10	-	XXXXXXXX	
		-	-	
2013 Bond Maturities - Assessment Bonds			80033-11 $	
2013 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13 $	276,782.60

LIST OF BONDS ISSUED DURING 2012

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

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

MUNICIPAL GREEN ACRES TRUST LOAN

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXX	332,080.31	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	25,955.57	XXXXXXXX	
Outstanding December 31, 2012	80033-04	306,124.74	XXXXXXXX	
		332,080.31	332,080.31	
2013 Loan Maturities			80033-05 $	26,477.29
2013 Interest on Loans			80033-06 $	5,990.77
Total 2013 Debt Service for		Loan	80033-13 $	32,468.06

_____ LOAN

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

LIST OF LOANS ISSUED DURING 2012

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

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2012	80034-03	-	XXXXXXXX	
		-	-	
2013 Bond Maturities - Term Bonds	80034-04	$		
2013 Interest on Bonds *	80034-05	$		

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2012	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2012	80034-09	-	XXXXXXXX	
		-	-	
2013 Interest on Bonds *	80034-10	$		
2013 Bond Maturities - Serial Bonds	80034-11	$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	$		-

LIST OF BONDS ISSUED DURING 2012

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

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Acquisition of Equipment	652,650.00	11/23/2010	652,650.00	11/6/2013	1.25%	31,630.73	8,158.13	11/6/2013
2. Road Reconstruction	425,000.00	11/21/2011	425,000.00	11/6/2013	1.25%		5,312.50	11/6/2013
3. Acquisition of Equipment	180,500.00	11/21/2011	180,500.00	11/6/2013	1.25%		2,256.25	11/6/2013
4. Reconstruction of Various Roads	302,600.00	11/8/2012	302,600.00	11/6/2013	1.25%		3,782.50	11/6/2013
5. Acquisition of Equipment	162,000.00	11/8/2012	162,000.00	11/6/2013	1.25%		2,025.00	11/6/2013
6. Improvement to Municipal Buildings	114,000.00	11/8/2012	114,000.00	11/6/2013	1.25%		1,425.00	11/6/2013
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	1,836,750.00		1,836,750.00			31,630.73	22,959.38	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01 80051-02

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

80051-01 80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Paid or Charged	Adjustments	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet 35b	430,426.83	156,094.86	611,000.00		744,624.09	37,375.00	290,157.36	200,115.24
	430,426.83	156,094.86	611,000.00	-	744,624.09	37,375.00	290,157.36	200,115.24

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Paid or Charged	Adjustments	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35	430,426.83	156,094.86	611,000.00	-	744,624.09	37,375.00	290,157.36	200,115.24
Total 70000-	430,426.83	156,094.86	611,000.00	-	744,624.09	37,375.00	290,157.36	200,115.24

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

Sheet 35a

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

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	2012 Authorizations: Capital Improvement Fund	2012 Authorizations: Deferred Charges To Future Taxation--Unfunded	Paid or Charged	Adjustments	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded
General Improvements											
04-09.13	Reforestation	6-03-04; 10-04-07	$ 288,800.00	$ 8,515.00						$ 8,515.00	
04-16; 04-22.3	Municipal Facilities Lighting and Security	4-18-06	50,400.00	21,446.46				$ 1,300.00		20,146.46	
05-18.3; 08-09	Reconstruction of Municipal Facilities	6-20-05; 9-08-08	250,000.00	100,011.86				85,472.21		14,539.65	
06-11.3	Recreation Center Improvements	7-17-06	750,000.00	10,371.70				2,750.00		7,621.70	
06-14.3	Municipal Facility Improvements	8-21-06	127,000.00	14,044.18				14,044.18			
07-17.1	Road Reconstruction	9-17-07	328,250.00	134,411.33						134,411.33	
07-17.2	Improvements to Public Buildings	9-17-07	222,200.00	136,626.30				31,703.08		104,923.22	
08-12.2	Purchase of Fire Truck Apparatus	10-06-08	30,000.00		$ 0.28						$ 0.28
09-15.1	Purchase of Recycling and Trash Truck	10-05-09	415,000.00		51,801.91						51,801.91
10-8.1	Acquistion of Emergency Vehicle	8-2-10	160,000.00		3,653.18						3,653.18
10-8.2	Acquisition of Fire Rescue Equipment	8-2-10	17,000.00		543.16				$ 375.00		918.16
11-5.1	Improvement to Various Roads	5-2-11	613,400.00					37,000.00	37,000.00		
11-5.2	Acquisition of Public Works Equipment	5-2-11	40,000.00	2,000.00	38,000.00			40,000.00			
11-5.3	Acquisition of Public Works Equipment	5-2-11	30,000.00		731.00						731.00
11-5.4	Acquisition of Fire Rescue Equipment	5-2-11	55,000.00		1,564.32			1,563.94			0.38
11-5.5	Acquisition of Office Equipment	5-2-11	5,000.00		2,801.01			2,801.01			
11-5.6	Acquisition of Senior Bus	5-2-11	60,000.00	3,000.00	57,000.00			57,880.00			2,120.00
12-06.1	Improvement to Various Roads	3-5-12	319,000.00			$ 16,400.00	$ 302,600.00	296,612.56			22,387.44
12-06.2	Acquisition of Public Works Equipment	3-5-12	40,000.00			2,000.00	38,000.00	34,013.36			5,986.64
12-06.3	Acquisition of Police Equipment	3-5-12	96,000.00			6,000.00	90,000.00	88,615.74			7,384.26
12-06.4	Acquisition of Fire Rescue Equipment	3-5-12	36,000.00			2,000.00	34,000.00	36,000.00			
12-06.5&6	Improvement to Municipal Facilities	3-5-12	120,000.00			6,000.00	114,000.00	14,868.01			105,131.99
				$ 430,426.83	$ 156,094.86	$ 32,400.00	$ 578,600.00	$ 744,624.09	$ 37,375.00	$ 290,157.36	$ 200,115.24

Sheet 35b

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2012	80031-01	XXXXXXXX	58,446.00
Received from 2012 Budget Appropriation *	80031-02	XXXXXXXX	40,000.00
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	32,400.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2012	80031-05	66,046.00	XXXXXXXX
		98,446.00	98,446.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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
Recon. of Various Roads	319,000.00	302,600.00	16,400.00	16,400.00
Acq. of PW Capital Equipment	40,000.00	38,000.00	2,000.00	2,000.00
Acq. of Police Capital Equipment	96,000.00	90,000.00	6,000.00	6,000.00
Acq. of Fire Capital Equipment	36,000.00	34,000.00	2,000.00	2,000.00
Improvements to Muni. Building	120,000.00	114,000.00	6,000.00	6,000.00
Total 80032-00	611,000.00	578,600.00	32,400.00	32,400.00

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	XXXXXXXX	317.00
Premium on Sale of Bonds		XXXXXXXX	149.20
Funded Improvement Authorizations Canceled		XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03		XXXXXXXX
Balance December 31, 2012	80029-04	466.20	XXXXXXXX
		466.20	466.20

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012 _____
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2013 _____
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement _____
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 $ 21,380,523.71
2. Amount of Item 1 Collected in 2012 (*) $ 20,861,962.21
3. Seventy (70) percent of Item 1 $ 14,966,366.60

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2012?
   Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2012?
   Answer YES or NO: YES If answer is "NO" give details

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

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

D.

1. Cash Deficit 2011 $
2. 4% of 2011 Tax Levy for all purposes:
   Levy - - = $ -
3. Cash Deficit 2012 $
4. 4% of 2012 Tax Levy for all purposes:
   Levy - - 21,380,523.71 = $ 855,220.95

E. Unpaid	2011	2012	Total
1. State Taxes	$	$	$ -
2. County Taxes	$	$ 8,912.66	$ 8,912.66
3. Amounts due Special Districts	$	$ -	$ -
4. Amounts due School Districts for Local School Tax	$	$ 400,128.00	$ 400,128.00

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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

POST CLOSING

TRIAL BALANCE - WATER UTILITY FUND

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
WATER UTILITY OPERATING FUND			
Cash		521,934.15	
Investments			
Due from Water Capital Fund		450,000.00	
Receivables Offset with Reserves:			
Consumer Accounts Receivable		371,698.94	
Liens Receivable		-	
Deferred Charges (Sheet 48)		-	
Cash Liabilities:			
Appropriation Reserves			89,259.76
Accrued Interest on Bonds, Loans and Notes			42,440.14
Water Overpayments			11,284.06
Reserve for Encumbrances			70,210.50
Sub-total Cash Liabilities	C		213,194.46
Reserve for Consumer Accounts and Lien Receivable			371,698.94
Fund Balance			758,739.69
Total Water Utility Operating Fund		1,343,633.09	1,343,633.09

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - WATER UTILITY FUND

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
WATER UTILITY CAPITAL FUND		
Cash	12,117.63	
Investments		
Deferred Charges (Sheet 48)	-	
Fixed Capital	17,653,817.93	
Fixed Capital Authorized and Uncomplete	2,479,530.00	
Due from Current	700,000.00	
Due to Water Operating Fund		450,000.00
Deferred Reserve for Amortization		122,849.00
Bond Anticipation Notes Payable		-
Loans Payable		-
Loans Payable		2,580,130.58
Serial Bonds Payable		2,514,881.00
Improvement Authorizations:		
Funded		388,454.90
Unfunded		112,139.28
Capital Improvement Fund		2,530.71
Capital Surplus		-
Reserve for Encumbrances		39,086.49
Contracts Payable		237,031.72
Reserve for Payment of Debt		432,874.53
Reserve for Amortization		13,965,487.35
Estimated Proceeds Bonds and Notes	950,000.00	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	950,000.00
Total Water Utility Capital Fund	21,795,465.56	21,795,465.56

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE

UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Cash	-	
Assessment Notes		-
Assessment Serial Bonds		-
Fund Balance		-
	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST 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	Operating Budget					
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - 2012

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	108,100.00	108,100.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			-
Rents	91303-	2,350,000.00	2,535,872.41	185,872.41
Fire Hydrant Service	91304-	370,000.00	395,578.98	25,578.98
Miscellaneous	91305-	20,000.00	28,026.19	8,026.19
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		XXXXXX	XXXXXX	XXXXXX
				-
				-
Subtotal		2,848,100.00	3,067,577.58	219,477.58
Deficit (General Budget) **	91306-			
	91307-	2,848,100.00	3,067,577.58	219,477.58

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations		XXXXXX
Adopted Budget		2,848,100.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		2,848,100.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,848,100.00
Deduct Expenditures:		
Paid or Charged	2,715,875.61	
Reserved	89,259.76	
Surplus (General Budget) **		
Total Expenditures		2,805,135.37
Unexpended Balance Canceled (See Footnote)		42,964.63

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.

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	3,067,577.58	
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled *	91,369.42	
Cancellation of Water Overpayments	1,117.21	
Total Revenue Realized		3,160,064.21
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	2,715,875.61	
Reserved	89,259.76	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	2,805,135.37	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,805,135.37
Excess		354,928.84
Budget Appropriation - Surplus (General Budget) **	-	
Balance of "Results of 2012 Operation" Remainder= ("Excess in Operations" - Sheet 46)	354,928.84	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Balance of "Results of 2012 Operation" Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	91,369.42	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		91,369.42

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

RESULTS OF 2012 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	219,477.58
Unexpended Balances of Appropriations	XXXXXX	42,964.63
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXX	91,369.42
Cancellation of Water Overpayments		1,117.21
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	354,928.84	XXXXXX
*See restriction in amount on Sheet 45, SECTION 2	354,928.84	354,928.84

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXX	511,910.85
Excess in Results of 2012 Operations	XXXXXX	354,928.84
Amount Appropriated in 2012 Budget - Cash	108,100.00	XXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2012	758,739.69	XXXXXX
	866,839.69	866,839.69

ANALYSIS OF BALANCE December 31, 2012

(FROM WATER UTILITY - TRIAL BALANCE)

Cash		521,934.15
Investments		-
Interfund Accounts Receivable		450,000.00
Subtotal		971,934.15
Deduct Cash Liabilities Marked with "C" on Trial Balance		213,194.46
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		758,739.69
Other Assets Pledged to Operating Surplus*		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		-
		758,739.69

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		$ 326,733.44
Increased by:		
Water Rents Levied		$ 2,976,416.89
Decreased by:		
Collections	$ 2,924,143.60	
Overpayments applied	$ 7,307.79	
Transfer to Water Liens	$	
Other	$	
		$ 2,931,451.39
Balance December 31, 2012		$ 371,698.94

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2011		$
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other		
		$ -
Decreased by:		
Collections		
Other		
		$ -
Balance December 31, 2012		$ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND

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

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

*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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
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	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Bond Maturities - Assessment Bonds			$
2013 Interest on Bonds *			

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2012	XXXXXX	2,809,881.00	
Issued	XXXXXX		
Paid	295,000.00	XXXXXX	
Outstanding December 31, 2012	2,514,881.00	XXXXXX	
	2,809,881.00	2,809,881.00	
2013 Bond Maturities - Capital Bonds			$ 300,000.00
2013 Interest on Bonds *		97,514.64	

INTEREST ON BONDS - WATER UTILITY BUDGET

2013 Interest on Bonds (*Items)	97,514.64	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	21,721.02	
Subtotal	75,793.62	
Add: Interest to be Accrued as of 12/31/2013	19,119.63	
Required Appropriation 2013		$ 94,913.25

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WATER UTILITY _____ LOAN

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Loan Maturities			$
2013 Interest on Loans *	$		

WATER UTILITY CAPITAL LOAN

Outstanding January 1, 2012	XXXXXX	2,759,526.55	
Issued	XXXXXX		
Paid	179,395.97	XXXXXX	
Canceled			
Outstanding December 31, 2012	2,580,130.58	XXXXXX	
	2,759,526.55	2,759,526.55	
2013 Loan Maturities			$ 176,782.33
2013 Interest on Loans *	$	48,751.44	

INTEREST ON LOANS - WATER UTILITY BUDGET

2013 Interest on Loans (*Items)	$ 48,751.44	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$ 20,719.12	
Subtotal	$ 28,032.32	
Add: Interest to be Accrued as of 12/31/2013	$ 19,020.07	
Required Appropriation 2013		$ 47,052.39

LIST OF LOANS ISSUED DURING 2012

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

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

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

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	$	-
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$	
Subtotal	$	-
Add: Interest to be Accrued as of 12/31/2013	$	
Required Appropriation - 2013	$	-

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 51a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Disbursed	Encumbrances Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet 52a	405,954.90	354,844.53			268,133.46	7,928.21	388,454.90	112,139.28
Total 70000-	405,954.90	354,844.53	-	-	268,133.46	7,928.21	388,454.90	112,139.28

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

BOROUGH OF BERLIN
WATER UTILITY CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2012

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	2012 Authorizations Funded	2012 Authorizations Deferred Charges to Future Revenue	Disbursed	Encumbrances Cancelled	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded
04-09.1	Route 73 Water Main Extension	6-3-04	$ 1,000,000.00	$ 6,200.00						$ 6,200.00	
06-14.1	Purchase of Computer Software	8-21-06	18,000.00	5790.39						5,790.39	
06-14.2	Equipment and System Improvements	8-21-06	105,000.00	53,402.35				$ 17,500.00		35,902.35	
07-17.1	Plant Improvements and Controls	9-6-07	63,630.00	58,063.49						58,063.49	
07-17.2	Main Improvements	9-6-07	292,900.00	282498.67						282,498.67	
09-08.1	Redrilling of Well #10	7-6-09	900,000.00		$ 325,669.04			250,633.46	$ 7,928.21		$ 82,963.79
09-08.2	Repair of Filters in Plant No. 1	7-6-09	100,000.00		29,175.49						29,175.49
				$ 405,954.90	$ 354,844.53	-	-	$ 268,133.46	$ 7,928.21	$ 388,454.90	$ 112,139.28

Sheet 5a

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXX	2,530.71
Received from 2012 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2012	2,530.71	XXXXXX
	2,530.71	2,530.71

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER UTILITY CAPITAL FUND

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Total	-	-	-	-

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

	Debit	Credit
Balance January 1, 2012	XXXXXX	
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2012 Budget Revenue		XXXXXX
Balance December 31, 2012	-	XXXXXX
	-	-

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

POST CLOSING

TRIAL BALANCE SEWER UTILITY FUND

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
SEWER UTILITY OPERATING FUND		
Cash	86,342.13	
Investments		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	79,019.31	
Liens Receivable	-	
Deferred Charges (Sheet 62)	-	
Cash Liabilities:		
Appropriation Reserves		32,966.44
Accrued Interest on Bonds, Loans and Notes		4,113.52
Sewer Overpayments		1,235.63
Reserve for Encumbrances		11,724.27
Sub-total Cash Liabilities C		50,039.86
Reserve for Consumer Accounts and Lien Receivable		79,019.31
Fund Balance		36,302.27
Total Operating Fund	165,361.44	165,361.44

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE SEWER UTILITY FUND

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
SEWER UTILITY CAPITAL FUND		
Cash	50,493.95	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital	3,565,451.65	
Fixed Capital Authorized and Uncomplete	183,230.00	
Due General Capital Fund	28,500.00	
Bond Anticipation Notes Payable		28,500.00
Loans Payable		-
Loans Payable		-
Serial Bonds Payable		461,000.00
Improvement Authorizations:		
Funded		68,422.00
Unfunded		8,280.07
Capital Improvement Fund		2,221.95
Capital Surplus		-
Deferred Reserve for Amortization		15,930.00
Reserve for Amortization		3,243,251.65
Accrued Interest on Notes		69.93
Estimated Proceeds Bonds and Notes		XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	
Total Capital Fund	3,827,675.60	3,827,675.60

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Cash	-	
Assessment Notes		-
Assessment Serial Bonds		-
Fund Balance		-
	-	-

(Do not crowd - add additional sheets)

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

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

SCHEDULE OF SEWER UTILITY BUDGET - 2012

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	01	24,374.50	24,374.50	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02			-
Sewer Rents		638,500.00	644,424.31	5,924.31
Interest on Investments and Deposits		500.00	596.12	96.12
Miscellaneous		6,000.00	19,933.51	13,933.51
				-
				-
Added by N.J.S. 40A:4-87 (List)		XXXXXX	XXXXXX	XXXXXX
				-
				-
				-
Subtotal		669,374.50	689,328.44	19,953.94
Deficit (General Budget) **	07			
	08	669,374.50	689,328.44	19,953.94

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX
Adopted Budget		676,110.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		676,110.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		676,110.00
Deduct Expenditures:		
Paid or Charged	643,143.56	
Reserved	32,966.44	
Surplus (General Budget) **		
Total Expenditures		676,110.00
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 BALANCE CANCELED:

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

STATEMENT OF 2012 OPERATION

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:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	689,328.44	
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled * (Excess Revenue Realized)	15,484.46	
Reserve for the Payment of Debt	6,735.50	
Total Revenue Realized		711,548.40
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	643,143.56	
Reserved	32,966.44	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	676,110.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		676,110.00
Excess		35,438.40
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2012 Operation ("Excess in Operations" - Sheet 60)	35,438.40	
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 SEWER Utility for 2011:

2011 Appropriation Reserves Canceled in 2012	15,484.46	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		15,484.46

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

RESULTS OF 2012 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	19,953.94
Unexpended Balances of Appropriations	XXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXX	15,484.46
Cancellation of Sewer Overpayments		
Deficit in Anticipated Revenue		XXXXXX
Refund of Prior Year's Revenue		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	35,438.40	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	35,438.40	35,438.40

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXX	65,238.37
Excess in Results of 2012 Operations	XXXXXX	35,438.40
Amount Appropriated in 2012 Budget - Cash	24,374.50	XXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Anticipated as Revenue in Current Fund Budget	40,000.00	
Balance December 31, 2012	36,302.27	XXXXXX
	100,676.77	100,676.77

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

Cash		86,342.13
Investments		-
Interfund Accounts Receivable		
Subtotal		86,342.13
Deduct Cash Liabilities Marked with "C" on Trial Balance		50,039.86
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		36,302.27
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET		36,302.27

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		$ 78,476.96
Increased by:		
SEWER Rents Levied		$ 644,966.71
Decreased by:		
Collections	$ 643,096.52	
Overpayments applied	$ 1,327.79	
Transfer to Liens	$	
Other	$ 0.05	
		$ 644,424.36
Balance December 31, 2012		$ 79,019.31

SCHEDULE OF SEWER LIENS

Balance December 31, 2011		$
Increased by:		
Transfers from Accounts Receivable	$	
Penalties and Costs	$	
Other	$	
		$ -
Decreased by:		
Collections	$	
Other	$	
		$ -
Balance December 31, 2012		$ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

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

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

*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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.				$	
2.				$	
3.				$	
4.				$	

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

SEWER UTILITY ASSESSMENT BONDS

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

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2012	XXXXXX	526,000.00	
Issued	XXXXXX		
Paid	65,000.00	XXXXXX	
Outstanding December 31, 2012	461,000.00	XXXXXX	
	526,000.00	526,000.00	
2013 Bond Maturities - Capital Bonds			$ 65,000.00
2013 Interest on Bonds *		18,114.50	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2013 Interest on Bonds (*Items)	18,114.50	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	4,113.52	
Subtotal	14,000.98	
Add: Interest to be Accrued as of 12/31/2013	3,538.94	
Required Appropriation 2013	$	17,539.92

LIST OF BONDS ISSUED DURING 2012

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

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

SEWER **UTILITY LOAN**

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Loan Maturities			$
2013 Interest on Loans *	$		

SEWER **UTILITY LOAN**

Outstanding January 1, 2012	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2012	-	XXXXXX	
	-	-	
2013 Loan Maturities			$
2013 Interest on Loans *	$		

INTEREST ON LOANS - SEWER UTILITY BUDGET

2013 Interest on Loans (*Items)	$ -	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2013	$	
Required Appropriation 2013		$ -

LIST OF LOANS ISSUED DURING 2012

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Acquisition of Capital Equipment	28,500.00	11/8/2012	28,500.00	11/6/2013	1.25%		356.25	11/6/2013
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
			28,500.00			-	356.25	

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 - UTILITY BUDGET		
2013 Interest on Notes	$	356.25
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$	69.93
Subtotal	$	286.32
Add: Interest to be Accrued as of 12/31/2013	$	756.16
Required Appropriation - 2013	$	1,042.48

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS — SEWER — UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Decreased	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet 66a	68,422.00		30,000.00		21,719.93		68,422.00	8,280.07
Total 70000-	68,422.00	-	30,000.00	-	21,719.93	-	68,422.00	8,280.07

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

BOROUGH OF BERLIN
SEWER UTILITY CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2012

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2011 Funded	Balance Dec. 31, 2011 Unfunded	2012 Authorizations Capital Improvement Fund	2012 Authorizations Deferred Charges to Future Revenue	Decreased	Adjustments	Balance Dec. 31, 2012 Funded	Balance Dec. 31, 2012 Unfunded
06-14.1	Purchase of Computer Software	8/21/06	$ 18,000.00	$ 5,790.39						$ 5,790.39	
06-14.2	Facility Improvements	8/21/06	235,000.00	24,737.61						24,737.61	
07-17	Purchase of Submersible Wells	9/06/07	49,980.00	37,894.00						37,894.00	
12-06.6	Acquisition of Sewer Utility Equipment	3/05/12	30,000.00			$ 1,500.00	$ 28,500.00	$ 21,719.93			$ 8,280.07
				$ 68,422.00	-	1,500.00	28,500.00	$ 21,719.93	-	$ 68,422.00	$ 8,280.07

Sheet 66a

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXX	1,721.95
Received from 2012 Budget Appropriation *	XXXXXX	2,000.00
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
Acquisition of Capital Equipment		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations	1,500.00	XXXXXX
		XXXXXX
Balance December 31, 2012	2,221.95	XXXXXX
	3,721.95	3,721.95

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY FUND

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Acquisition of Capital Equipment	30,000.00	28,500.00	1,500.00	1,500.00
	30,000.00	28,500.00	1,500.00	1,500.00

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

	Debit	Credit
Balance January 1, 2012	XXXXXX	
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2012 Budget Revenue		XXXXXX
Balance December 31, 2012	-	XXXXXX
	-	-

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012

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

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

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

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	UTILITIES ONLY
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