

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

POPULATION LAST CENSUS 12,559
 NET VALUATION TAXABLE 2012 1,430,909,299
 MUNICODE 0317

**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.

Township of Lumberton, County of Burlington

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature 
 Name L. Jarred Corn
 Title Registered Municipal Accountant
 Email jcorn@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, Joanna Brewster, am the Chief Financial Officer, License # N-0782, of the Township of Lumberton, County of Burlington 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 35 Municipal Drive, Lumberton, New Jersey 08048
 Phone Number (609) 267-3217
 Fax Number (609) 267-5566
 Email finance@lumbertontwp.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

None.



L. Jarred Corn

Registered Municipal Accountant

Bowman & Company LLP

(Firm Name)

601 White Horse Road

(Address)

Voorhees, New Jersey 08043

(Address)

(856) 821-6870

(Phone Number)

lccorn@bowmanllp.com

(Email)

(856) 782-5030

(Fax Number)

Certified by me

This 7TH day of FEB., 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: Bradley Regn
Signature: 
Certificate #: 005106
Date: 2-11-13

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

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

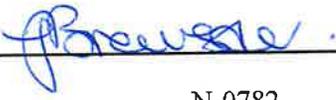
CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Lumberton

Chief Financial Officer: Joanna Brewster

Signature: 

Certificate #: N-0782

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6000814

Fed I.D. #

Township of Lumberton

Municipality

Burlington

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2012

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	\$ <u>6,201.25</u>	\$ <u>46,870.40</u>	\$ <u>73,040.62</u>

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

 Single Audit

 Program Specific Audit

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

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

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

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

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


Signature of Chief Financial Officer

2/8/13
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

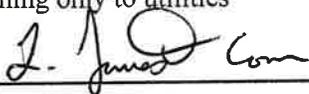
The following certification is to be used ONLY in the event there is NO municipality operated utility.

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 _____ Township of _____ Lumberton County of _____ Burlington 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 L. Jarred Corn

Title Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,417,517,341 .


SIGNATURE OF TAX ASSESSOR

Township of Lumberton
MUNICIPALITY

Burlington
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	1,389,528.80	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	9,026.11	
Receivables with Full Reserves:		
Delinquent Taxes	528,760.32	
Tax Title Liens	319,073.78	
Property Acquired by Taxes		
Contract Sales Receivable		
Mortgage Sales Receivable		
Special Assessment Liens Receivable	8,342.04	
Revenue Accounts Receivable	9,297.48	
Due from Federal and State Grant Fund	23,925.24	
Due from Animal Control Fund	48.39	
Due from Trust - Other Funds	13,693.43	
Prepaid Local District School Taxes	116,927.50	
Sub-total Receivables with Full Reserves	1,020,068.18	
Deferred Charges (Sheets 28, 29 & 30)	5,427.00	
Deferred School Taxes (Sheets 13 & 14)	9,764,976.88	
Sub-total	12,189,026.97	-

(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 Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Totals from Sheet 3	12,189,026.97	-
Cash Liabilities:		
Appropriation Reserves		433,350.68
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		
Reserve for Encumbrances		1,291.20
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		13,080.85
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Due to Mount Holly Municipal Utilities Authority		6,645.95
Prepaid Taxes		163,919.46
Tax Overpayments		2,101.87
Due to State of New Jersey:		
Marriage License Fees		1,600.00
Training Fees		1,664.00
Due to Municipal Open Space Trust Fund		95,677.99
Due to General Capital Fund		345,007.62
Sub-total Cash Liabilities	C	1,064,339.62
Reserve for Receivables		1,020,068.18
School Taxes Deferred (Sheets 13& 14)		9,764,976.88
Fund Balance		339,642.29
Total	12,189,026.97	12,189,026.97

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

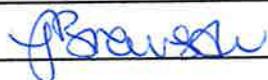
Municipal Public Defender Expended Prior Year 2011:	(1)	\$	9,150.00
		x	25%
	(2)	\$	2,287.50

Municipal Public Defender Trust Cash Balance December 31, 2012: (3) \$ 2,898.50

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:	<u>Joanna Brewster</u>
Signature:	<u></u>
Certificate #:	<u>N-0782</u>
Date:	<u>2/8/13</u>

Schedule of Trust Fund Reserves

	<u>Purpose</u>	Amount Dec. 31, 2011 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2012
1.	<u>See Attached</u>	\$ 1,947,042.64	\$ 913,605.66	907,232.90	\$ 1,953,415.40
2.					
3.					
4.					
5.					
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29.					
30.					
	Totals:	\$ 1,947,042.64	913,605.66	907,232.90	\$ 1,953,415.40

TOWNSHIP OF LUMBERTON
TRUST FUNDS -- OTHER
Statement of Miscellaneous Trust Other Reserves
For the Year Ended December 31, 2012

	Balance December 31, 2011	Increased by		Decreased by		Balance December 31, 2012
		Receipts	Due from Current Fund	Disbursements	Due to Current Fund	
Reserve for:						
Accumulated Absences	\$ 13,451.34	\$ 100.00	\$ 52,000.00	\$ 43,049.49	\$ 10,096.15	\$ 12,405.70
Affordable Housing Trust Development Fees	767,474.14	12,231.95		4,689.34		775,016.75
Developers' Escrow Fund	760,455.21	449,297.52		261,157.16		948,595.57
Community Policing Donations	4,779.81	4,150.00		5,538.60	2,767.00	3,391.21
Disaster Relief Fund Donations	2,767.00					
Disposal of Forfeited Property	22,747.00	1,280.47		13,158.88		10,868.59
Municipal Public Defender	5,797.00	10,401.50		13,300.00	3,765.00	2,898.50
Municipal Alliance on Alcohol and Drug Abuse	3,765.00					
Outside Employment of Off-Duty Municipal Police Officer	42,231.61	41,595.22		59,912.01		23,914.82
Parking Offense Adjudication Act (POAA)	1,089.77	172.27				1,262.04
Police Chiefs Memorial Fund Donations	419.00				419.00	
Recreation Trust Fund	44,322.49	25,709.50		52,692.53		17,339.46
Sanitary Landfill	105,296.21	391.27				105,687.48
Snow Removal Trust Fund	33,474.63		10,000.00		41,592.32	1,882.31
Street Opening Donations	100.00	350.00				450.00
Tax Sale Premiums	115,900.00			83,600.00		32,300.00
Tax Title Liens	13,052.35	305,925.96		310,960.42		8,017.89
Township Beautification Fund Donations	3,425.29			535.00		2,890.29
Uniform Fire Safety Act Penalty Monies	6,494.79					6,494.79
	<u>\$ 1,947,042.64</u>	<u>\$ 851,605.66</u>	<u>\$ 62,000.00</u>	<u>\$ 848,593.43</u>	<u>\$ 58,639.47</u>	<u>\$ 1,953,415.40</u>
Due Current Fund:						
Payments made by Current Fund					\$ 51,688.47	
Cancellations					6,951.00	
2012 Budget Appropriations			\$ 62,000.00			
			<u>\$ 62,000.00</u>		<u>\$ 58,639.47</u>	

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

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Beneficial Bank:	
Current Fund:	
Current Fund	1,378,719.38
Flexible Spending Account	6,528.24
Total Current Fund	1,385,247.62
Federal and State Grant Fund:	
State and Federal Grant	275,556.07
Animal Control Fund:	
Dog Trust Fund	16,322.05
Municipal Open Space Trust Fund:	
Open Space	86,688.90
Trust - Other Funds:	
Recreation Trust	17,445.49
Fire Safety Trust	5,644.79
Escrow	963,399.37
Trust Other	106,211.98
Landfill Closure	105,687.48
Police Forfeiture	10,868.59
COAH Trust	775,016.75
Tax Title Lien Redemption	37,266.63
Lumberton Twp. POAA 21	1,250.04
Payroll	163,397.14
Public Defender Trust	2,163.00
Off Duty Police Trust	44,924.80
Unemployment Insurance	23,183.00
Disaster Recovery	2,767.00
Total Trust - Other Funds	2,259,226.06
Total	4,023,040.70

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

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

	<u>Balance</u> <u>December 31, 2011</u>	<u>Accrued</u>	<u>Collections</u>	<u>Cancellations</u>	<u>Balance</u> <u>December 31, 2012</u>
Federal Grants:					
U.S. Department of Justice:					
JAG Grant	\$ 12,250.12	\$	12,250.12		
U.S. Department of Homeland Security:					
Emergency Management - 2012		\$ 5,000.00	5,000.00		
U.S. Department of Housing and Urban Development:					
Community Development Block Grant (CDBG) - Reconstruction of Moore and Ross Streets	65,000.00		65,000.00		
U.S. Department of Transportation:					
Click It or Ticket - 2012	207,000.00	4,000.00	4,000.00		
2009 NJDOT Municipal Aid Program - Safe Routes to Schools	98,150.00		102,283.77		\$ 104,716.23
FY 2011 NJDOT Municipal Aid Program - Fenimore Road Reconstruction Over the Limit Under Arrest	5,200.00			\$ 5,200.00	98,150.00
Total Federal Grants	<u>387,600.12</u>	<u>9,000.00</u>	<u>188,533.89</u>	<u>5,200.00</u>	<u>202,866.23</u>
State Grants:					
N.J. Department of Environmental Protection:					
Clean Communities Program - 2012		19,660.75	19,660.75		
Recycling Tonnage Grant - 2012		38,360.29	38,360.29		
N.J. Department of Law and Public Safety:					
Body Armor Replacement Program - 2012		1,725.92	1,725.92		
Total State Grants	<u>-</u>	<u>59,746.96</u>	<u>59,746.96</u>	<u>-</u>	<u>-</u>

(Continued)

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

	Balance December 31, 2011	Accrued	Collections	Cancellations	Balance December 31, 2012
Other Grants:					
Burlington County Municipal Park Development Grant - 2011	\$ 250,000.00	\$ 141,710.00			\$ 250,000.00
Burlington County Municipal Park Development Grant - 2012					141,710.00
Total Other Grants	<u>250,000.00</u>	<u>141,710.00</u>	<u>-</u>	<u>-</u>	<u>391,710.00</u>
Total Federal, State, and Other Grants	<u>\$ 637,600.12</u>	<u>\$ 210,456.96</u>	<u>\$ 248,280.85</u>	<u>\$ 5,200.00</u>	<u>\$ 594,576.23</u>

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

	Balance December 31, 2011		Transferred from 2012 Budget Appropriations	Paid or Charged	Cancellations	Refunds	Balance December 31, 2012
	Reserved	Encumbrances					
Federal Grants:							
U.S. Department of Agriculture:							
Green Communities	\$ 6,050.00				\$ 6,050.00		
New Jersey Tree Planting Grant	1,138.00				1,138.00		
U.S. Department of Homeland Security:							
Emergency Management - 2009	6,083.07		\$ 1,202.38				4,880.69
Emergency Management - 2010	4,050.04						4,050.04
Emergency Management - 2011	5,000.00						5,000.00
Emergency Management - 2012			\$ 5,000.00				5,000.00
U.S. Department of Housing and Urban Development:							
Community Development Block Grant	13,731.21						13,731.21
Community Development Block Grant (CDBG) - Reconstruction of Moore and Ross Streets			65,000.00	65,000.00			
U.S. Department of Justice:							
JAG Grant	166.24	\$ 6,672.00		7,328.24		\$ 490.00	
U.S. Department of Transportation:							
Click It or Ticket - 2012	92,287.04		4,000.00	4,000.00			90,085.79
2009 NJDOT Municipal Aid Program - Safe Routes to Schools	30,331.40			2,201.25			30,331.40
FY 2011 NJDOT Municipal Aid Program - Fenimore Road Reconstruction	358.00						358.00
New Jersey DEP Recreation Trails Program	5,200.00				5,200.00		
Over the Limit Under Arrest							
Occupant Protection Incentive Grants			3,750.00				3,750.00
Pothole Program	2,180.00						2,180.00
Total Federal Grants	166,575.00	6,672.00	77,750.00	79,731.87	12,388.00	490.00	159,367.13

(Continued)

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

	<u>Balance</u> <u>December 31, 2011</u>	<u>Transferred from</u> <u>2012 Budget</u>	<u>Paid or</u> <u>Charged</u>	<u>Cancellations</u>	<u>Refunds</u>	<u>Balance</u> <u>December 31, 2012</u>
	<u>Reserved</u>	<u>Encumbrances</u>	<u>Appropriations</u>			
State Grants:						
N.J. Department of Community Affairs:						
Domestic Violence Grant	\$ 3,636.00					\$ 3,636.00
Handicapped Recreation	14,610.00					14,610.00
N.J. Department of Environmental Protection:						
Clean Communities Program	10,091.64	\$ 1,888.58	\$ 11,980.22			17,701.40
Clean Communities Program - 2011	15,000.00		5,000.05			15,000.00
Clean Communities Program - 2012			15,000.00			1,000.00
Recycling Contest	1,000.00					16,602.09
Recycling Tonnage Grant	30,909.09					4,147.57
Recycling Tonnage Grant - 2011	4,147.57					25,000.00
Recycling Tonnage Grant - 2012			25,000.00			1,644.90
Storm Water Regulation	4,776.50					
N.J. Department of Health and Senior Services:						
Alcohol Education & Rehabilitation Fund	12,934.00					12,934.00
N.J. Department of Law and Public Safety:						
Body Armor Replacement Program	4,260.00					2,002.00
Body Armor Replacement Program - 2011	1,522.49					1,522.49
Drunk Driving Enforcement Fund	15,070.31					2,175.38
Drunk Driving Enforcement Fund - 2011	3,718.02					3,718.02
N.J. Department of Treasury:						
Municipal Alliance on Alcoholism & Drug Abuse	485.41					485.41
Total State Grants	<u>122,161.03</u>	<u>1,888.58</u>	<u>45,000.05</u>	<u>46,870.40</u>	<u>-</u>	<u>122,179.26</u>
Other Grants:						
Burlington County Municipal Park Development Grant - 2011	250,000.00					219,512.39
Total Other Grants	<u>250,000.00</u>					<u>219,512.39</u>
Total Federal, State, and Other Grants	<u>\$ 538,736.03</u>	<u>\$ 8,560.58</u>	<u>\$ 122,750.05</u>	<u>\$ 346,114.66</u>	<u>\$ 490.00</u>	<u>\$ 312,034.00</u>

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Receipts	Federal and State Grants Receivable	Realized as Revenue	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87				
See Attached	73,750.05				210,456.96	122,750.05	161,456.96
Totals	73,750.05	-	-	-	210,456.96	122,750.05	161,456.96

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

	<u>Balance</u> <u>December 31, 2011</u>	<u>Federal and</u> <u>State Grants</u> <u>Receivable</u>	<u>Realized</u> <u>as Revenue</u> <u>in 2012</u>	<u>Balance</u> <u>December 31, 2012</u>
Federal Grants:				
U.S. Department of Homeland Security: Emergency Management - 2012	\$ 65,000.00	\$ 5,000.00	\$ 5,000.00	
U.S. Department of Housing and Urban Development: Community Development Block Grant (CDBG) - Reconstruction of Moore and Ross Streets	3,750.00	4,000.00	4,000.00 3,750.00	
U.S. Department of Transportation: Click It or Ticket - 2012 Occupant Protection Incentive Grants	68,750.00	9,000.00	77,750.00	-
Total Federal Grants				
State Grants:				
N.J. Department of Environmental Protection: Clean Communities Program - 2011 Clean Communities Program - 2012 Recycling Tonnage Grant - 2012	5,000.05	19,660.75 38,360.29	5,000.05 15,000.00 25,000.00	\$ 4,660.75 13,360.29
N.J. Department of Law and Public Safety: Body Armor Replacement Program - 2012		1,725.92		1,725.92
Total State Grants	5,000.05	59,746.96	45,000.05	19,746.96
Other Grants:				
Burlington County Municipal Park Development Grant - 2012		141,710.00		141,710.00
Total Other Grants	-	141,710.00	-	141,710.00
Total Federal, State, and Other Grants	\$ 73,750.05	\$ 210,456.96	\$ 122,750.05	\$ 161,456.96

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	(231,872.50)
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	XXXXXXXXXX	6,855,545.50
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	13,944,946.00
Levy Calendar Year 2012	XXXXXXXXXX	
Paid	13,713,073.50	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	(116,927.50)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00	6,972,473.00	XXXXXXXXXX
	20,568,619.00	20,568,619.00

* 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	XXXXXXXXXX	330,164.03
2012 Levy 85105-00	XXXXXXXXXX	143,090.93
Added and Omitted Levy	XXXXXXXXXX	317.23
Interest Earned	XXXXXXXXXX	2,523.40
Expenditures	76,577.03	XXXXXXXXXX
Balance December 31, 2012 85046-00	399,518.56	XXXXXXXXXX
	476,095.59	476,095.59

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00	XXXXXXXXXX	2,582,044.00
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	5,585,009.80
Levy Calendar Year 2012	XXXXXXXXXX	
Paid	5,374,549.92	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85044-00	2,792,503.88	XXXXXXXXXX
# Must include unpaid requisitions	8,167,053.80	8,167,053.80

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	9,783.56
2012 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,713,046.72
County Library 80003-04	XXXXXXXXXX	461,052.41
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	609,820.97
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	13,080.85
Paid	5,793,703.66	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	13,080.85	XXXXXXXXXX
	5,806,784.51	5,806,784.51

SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	325,000.00	325,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,591,617.55	2,638,344.57	46,727.02
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	4,000.00	4,000.00	-
			-
Total Miscellaneous Revenue Anticipated 80103-	2,595,617.55	2,642,344.57	46,727.02
Receipts from Delinquent Taxes 80104-	324,000.00	234,643.20	(89,356.80)
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	5,235,052.45	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	5,235,052.45	5,111,177.85	(123,874.60)
	8,479,670.00	8,313,165.62	(166,504.38)

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	29,977,518.81
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	13,944,946.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	5,585,009.80	XXXXXXXXXX
County Taxes 80111-00	5,783,920.10	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	13,080.85	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	143,408.16	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	604,023.95
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	5,111,177.85	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	30,581,542.76	30,581,542.76

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	8,475,670.00
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	4,000.00
Appropriated for 2012 (Budget Statement Item 9)	80012-03	8,479,670.00
Appropriated for 2012 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	8,479,670.00
Add: Overexpenditures (see footnote)	80012-06	5,427.00
Total Appropriations and Overexpenditures	80012-07	8,485,097.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	7,356,936.33
Paid or Charged - Reserve for Uncollected Taxes	80012-09	604,023.95
Reserved	80012-10	433,350.68
Total Expenditures	80012-11	8,394,310.96
Unexpended Balances Canceled (see footnote)	80012-12	90,786.04

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.
 RE: UNEXPENDED BALANCES CANCELED:
 Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2012 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	46,727.02
Delinquent Tax Collections	80013-02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXX	90,786.04
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	100,587.87
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves	80013-05	XXXXXXXXXX	40,213.14
Prior Years Interfunds Returned in 2012	80013-06	XXXXXXXXXX	
Refund of Prior Years' Expenditures		XXXXXXXXXX	1,821.67
Cancellation of Various Liabilities		XXXXXXXXXX	26,251.52
Statutory Excess - Animal Control Fund		XXXXXXXXXX	48.39
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2012	80013-07	9,437,589.50	XXXXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXXXX	9,764,976.88
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10	89,356.80	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	123,874.60	XXXXXXXXXX
Interfund Advances Originating in 2012	80013-12	25,224.94	XXXXXXXXXX
Refund of Prior Years' Revenues		51,125.96	XXXXXXXXXX
Prior Year Veteran and Senior Citizens' Deductions Disallowed		2,500.00	XXXXXXXXXX
Creation of Reserve for Prepaid Local District School Taxes		116,927.50	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	224,813.23	XXXXXXXXXX
		10,071,412.53	10,071,412.53

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	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	5,825.50	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	14,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	91,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	2,500.00
9. Received in Cash from State	XXXXXXXXXX	99,799.39
10.		
11.		
12. Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	9,026.11
Due To State of New Jersey	-	XXXXXXXXXX
	113,075.50	113,075.50

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

Line 2	14,000.00
Line 3	91,500.00
Line 4	1,750.00
Sub-Total	107,250.00
Less: Line 7	1,750.00
To Item 10, Sheet 22	105,500.00

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

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

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

Sharon A. Deviney
Signature of Tax Collector

T1504
License #

9/11/13
Date

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

	YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		13,944,946.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		5,585,009.80
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		5,783,920.10
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		143,408.16
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by <input type="text"/> [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2012. ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
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	-	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
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		

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

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

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -

* Total Cash Collected in 2012 (84125-00)

Realized in 2012 Budget _____ -

To Results of Operation (Sheet 19) _____ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	<u>Amount Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at Dec. 31, 2012</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u> <u>Expenditure without</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. <u>Appropriation</u>	\$ _____	\$ _____	\$ 5,427.00	\$ 5,427.00
<u>Sub-total Current Fund</u>	\$ -	\$ -	\$ 5,427.00	\$ 5,427.00
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX	5,252,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,137,000.00	XXXXXXXXXX	
Outstanding December 31, 2012	80033-04	4,115,000.00	XXXXXXXXXX	
		5,252,000.00	5,252,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 1,135,000.00
2013 Interest on Bonds *		80033-06	154,935.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2012	80033-10	-	XXXXXXXXXX	
		-	-	
2013 Bond Maturities - Assessment Bonds			80033-11	\$
2013 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 154,935.00

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
(COUNTY) (MUNICIPAL) NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXX	1,090,269.80	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	103,572.11	XXXXXXXXXX	
Outstanding December 31, 2012	80033-04	986,697.69	XXXXXXXXXX	
		1,090,269.80	1,090,269.80	
2013 Loan Maturities			80033-05	\$ 110,030.74
2013 Interest on Loans			80033-06	\$ 29,887.50
Total 2013 Debt Service for	Loan		80033-13	\$ 139,918.24
LOAN				
Outstanding January 1, 2012	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2012	80033-10	-	XXXXXXXXXX	
		-	-	
2013 Loan Maturities			80033-11	\$
2013 Interest on Loans			80033-12	\$
Total 2013 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2012

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

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2012	80034-03	-	XXXXXXXX	
		-	-	
2013 Bond Maturities - Term Bonds	80034-04	\$		
2013 Interest on Bonds *	80034-05	\$		
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. Various Capital Improvements	102,187.00	08/13/09	102,187.00	08/23/13	3.250%	6,000.00	3,400.00	08/23/13
2. Various Capital Improvements	532,950.00	01/28/11	532,950.00	01/25/13	1.875%		10,000.00	01/25/13
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	635,137.00		635,137.00			6,000.00	13,400.00	

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

Memo: Type 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	-		-			-	-	

80051-01 80051-02

MEMO: *See Sheet 33 for clarification of "Original Date of Issue"
 Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(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

(Do not crowd - add additional sheets)

TOWNSHIP OF LUMBERTON
 General Capital Fund
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2012

2012 Authorizations

Ordinance Number	Improvement Description	Date	Ordinance	Amount	Balance December 31, 2011		Capital Improvement Fund	Capital Surplus	Deferred Charges to Future Taxation - Unfunded	Transferred from Contracts Payable	Paid or Charged	Cancellations	Balance December 31, 2012				
					Funded	Unfunded							Funded	Unfunded			
General Improvements:																	
2008-14; 2011-11; 2011-12	Road Improvements and Equipment Acquisition	07/01/08; 12/23/11	\$	1,571,025.00	\$	443,344.62	\$	78,473.75	\$	50,037.34	\$	266,356.36	\$	227,025.60	\$	78,473.75	
2009-10	Various Capital Improvements	07/22/09		317,566.00				14,460.37									
2010-07	Various Capital Improvements	08/17/10		561,000.00				154,255.95								141,213.77	
2010-08	Evaluation of a Long Range Road Program	10/05/10		14,000.00		4,000.00						4,000.00					
2011-09	Removal and Installation of Oil Tank	09/26/11		10,930.00					2,406.25		2,406.25						
2012-01	Acquisition of a New Fire Truck	02/07/12		500,000.00			\$	25,000.00	\$	475,000.00		495,499.40					
2012-04	Construction of a Tire Storage Unit	03/20/12		15,000.00			\$	15,000.00				11,538.49					
2012-07	Purchase and Acquisition of Police Safety Equipment	07/17/12		45,000.00				45,000.00			21,110.07			23,889.93			
2012-08	New Installation of Sewer Laterals for Existing Public Works Buildings	08/21/12		15,000.00				15,000.00			13,585.00		1,415.00				
2012-09	Acquisition of a New Engine and Hydraulic Arm for Automated Refuse Collection Vehicle	08/21/12		40,000.00				40,000.00			23,793.31			16,206.69			
2012-12	Acquisition of Broadband Radios for Lumberton Fire Department	10/02/12		12,000.00				12,000.00			10,680.00		1,320.00				
2012-14	Acquisition and Construction of a New Roof for the Lumberton Emergency Squad Building	12/18/12		30,000.00				30,000.00			3,780.31			26,219.69			
2012-15	Providing for a Flood Mitigation Project including the Acquisition of Interests in and Improvements to Real Property	12/18/12		680,000.00			34,000.00		646,000.00					34,000.00		646,000.00	
						\$	447,344.62	\$	247,190.07	\$	59,000.00	\$	157,000.00	\$	130,101.28	\$	528,233.26
											\$	440,373.28	\$	327,341.91	\$	865,687.52	

Due Current Fund:
 Payments made by Current Fund
 Deferred Charges to Future Taxation - Unfunded
 Capital Surplus
 Receipts:
 Insurance Claim Proceeds
 Disbursements

\$ 3,461.51 \$ 489,460.37
 \$ 38,772.89
 (459,437.70)
 896,349.47
 \$ 440,373.28 \$ 528,233.26

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Acquisition of Fire Truck	500,000.00	475,000.00	25,000.00	25,000.00
Flood Mitigation Project	680,000.00	646,000.00	34,000.00	34,000.00
Total 80032-00	1,180,000.00	1,121,000.00	59,000.00	59,000.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	246,886.80
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Premium on Issuance of Bond Anticipation Notes			434.00
Cancellation of Improvement Authorizations - Funded			38,772.89
<hr/>			
Appropriated to Finance Improvement Authorizations	80029-02	157,000.00	XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2012	80029-04	129,093.69	XXXXXXXXXX
		286,093.69	286,093.69

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 | \$ <u>30,761,279.12</u> |
| 2. | Amount of Item 1 Collected in 2012 (*) | \$ <u>29,977,518.81</u> |
| 3. | Seventy (70) percent of Item 1 | \$ <u>21,532,895.38</u> |

(*) 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 - - <u>30,761,279.12</u> = | \$ <u>1,230,451.16</u> |

E.	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1.	State Taxes	\$ _____	\$ _____	\$ _____
2.	County Taxes	\$ _____	\$ <u>13,080.85</u>	\$ <u>13,080.85</u>
3.	Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4.	Amounts due School Districts for Local School Tax	\$ _____	\$ <u>(116,927.50)</u>	\$ <u>(116,927.50)</u>

