

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

POPULATION LAST CENSUS 11,233

NET VALUATION TAXABLE 2012 \$2,230,538,300.00

MUNICODE 0721

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

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

Township West Caldwell of West Caldwell, County of Essex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature *Joseph J. Faccone*
Joseph J. Faccone
Title Registered Municipal Accountant #100

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do certify that I, Helene Turner, am the Chief Financial Officer, License # N00490790, of the Township of West Caldwell, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature *Helene Turner*
Title Chief Financial Officer

Address 30 Clinton Road, West Caldwell, New Jersey 07006

Phone Number (973) 226-2300

Fax Number (973) 226-2396

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.

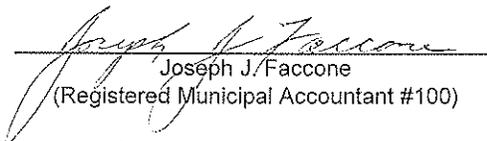
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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


Joseph J. Faccone
(Registered Municipal Accountant #100)

Samuel Klein and Company
(Firm Name)

550 Broad Street, 11th Floor
(Address)

Newark, New Jersey 07102
(Address)

(973) 624-6100
(Phone Number)

Certified by me

this 10th day of March, 2013

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

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

Printed name: Robert M. McLoughlin

Signature: *Robert M. McLoughlin*

Certificate #: 004923

Date: 4/1/13

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.

N/A

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of the total appropriations;
3. The tax collection rate exceeded 90%;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2013.

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6002391

Fed. I.D. #

Township of West Caldwell

Municipality

Essex

County

Report of Federal and State Financial Assistance

Expenditures of Awards

	Fiscal Year Ending: <u>12/31/2012</u>		
	(1)	(2)	(3)
	Federal Programs	State	Other Federal
	Expended	Programs	Programs
	(administered	Expended	Expended
	by the State)		
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$ <u> </u>	\$ <u>150,385.45</u>	\$ <u> </u>

Type of Audit required by OMB A-133 and OMB 98-07:

Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 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 government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e. CMPTRA, Energy Receipts Tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Shelene Turner
Signature of Chief Financial Officer

4/1/13
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title _____

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

NOTE:

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

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 \$ 2,226,901,000.00.


SIGNATURE OF TAX ASSESSOR

Township of West Caldwell
MUNICIPALITY

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

Title of Account	Debit	Credit
Cash - Checking Account	5,155,270.64	
Cash - New Jersey Cash Management Fund	14,203.28	
Cash - MBIA Class Cash Management Fund	123,181.15	
Cash - Change Fund	400.00	
Sub-Total Cash	5,293,055.07	
Due from State of New Jersey, Ch. 129, P.L. 1976	8,400.00	
	5,301,455.07	
Receivables and Other Assets With Full Reserves:		
Taxes Receivable	662,945.49	
Tax Title Liens	126,169.92	
Property Acquired for Taxes at Assessed Valuations	15,000.00	
Sewer Rents Receivable	62,071.11	
Due from Swimming Pool Operating Fund	35,960.00	
Other Accounts Receivable	36,149.32	
	938,295.84	
Deferred Charges:		
Emergency Authorization	110,000.00	
Special Emergency Authorization (N.J.S. 40A:4-55)	225,000.00	
	335,000.00	
Appropriation Reserves		843,259.84
Encumbrances Payable		84,486.77
Reserve for Revaluation		40,685.43
Reserve for Master Plan		800.69
Reserve for Tax Appeals		79,750.92
County Taxes Payable		8,991.83
Tax Overpayments		49,151.68
Sewer Rent Overpayments		605.59
Due to Animal Control Trust Fund		16,384.60
Due to General Trust Fund		264,301.70
Due to General Capital Fund		1,902,282.03
Due to Water Operating Fund		780,423.61
Due to Public Assistance Trust Fund - Account #1		300.00
Due to Payroll Fund		482.63

(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
<u>General Trust Fund</u>		
Cash - Checking Accounts	842,894.80	
Cash - Savings Account	178,166.51	
Sub-Total Cash	1,021,061.31	
Assets in Hands of Plan Administrator	6,891.61	
Accounts Receivable	3,486.59	
Due from Municipal Court	18.00	
Due from Current Fund	264,301.70	
Due from General Capital Fund	6,256.21	
Due from Swimming Pool Operating Fund	820.00	
Due from Payroll Fund	32,274.10	
Due to Water Assessment Trust Fund		124,376.18
Due to State of New Jersey:		
Marriage License Fees		200.00
Construction Fees		4,181.00
Premiums on Tax Sale		148,600.00
Reserves for:		
State Unemployment Insurance Trust Fund		121,388.88
Employee Health Care Trust Fund		65,396.00
Municipal Alliance Program Income		11,497.81
Special Programs		856,363.40
Essex County Community Development Expenditures		3,106.25
	1,335,109.52	1,335,109.52
<u>Animal Control Trust Fund</u>		
Cash - Checking Account	9,025.41	
Due from Current Fund	16,384.60	
Due to State of New Jersey		186.60
Accounts Payable		16.20
Reserve for Animal Control Trust Fund Expenditures		25,207.21
	25,410.01	25,410.01

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011:	(1)	\$	1,700.00
		x	<u>25%</u>
	(2)	\$	425.00
Municipal Public Defender Trust Cash Balance December 31, 2012:	(3)	\$	2,084.25

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

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

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

Chief Financial Officer: Helene Turner
Signature: Helene Turner
Certificate #: NJ 00490790
Date: 1/4/13

Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2011 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2012
1. <u>Handicapped Program</u>	\$ 249.96			\$ 249.96
2. <u>Parking Offenses Adjudication Act</u>	1,289.60	148.00		1,437.60
3. <u>Public Defender Fees</u>	1,534.25	650.00	100.00	2,084.25
4. <u>Contribution for Police Equipment</u>	372.88			372.88
5. <u>Centennial Fund</u>	5,723.00	1,110.27		6,833.27
6. <u>Outside Employment of Police</u>	1,978.48	34,146.68	28,040.87	8,084.29
7. <u>Recreation Department</u>	113,287.76	117,235.69	54,624.31	175,899.14
8. <u>Disposal of Forfeited Property - Police</u>	8,974.09	712.33	1,934.80	7,751.62
9. <u>Fire Penalty - Fire Prevention</u>	16,164.04		2,677.07	13,486.97
10. <u>Fire Penalty - Fire Department</u>	1,223.75			1,223.75
11. <u>Senior Citizen Programs</u>	47,144.16			47,144.16
12. <u>Special Deposits</u>	330,696.84	193,222.17	198,753.43	325,165.58
13. <u>Redemption of Tax Title Liens</u>		449,984.50	221,373.57	228,610.93
14. <u>Community Gardens</u>	1,797.67		1,797.67	
15. <u>Manis Oval</u>		11,805.00		11,805.00
16. <u>Snow Removal Trust</u>		26,214.00		26,214.00
17. _____				
18. _____				
19. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	<u>\$ 530,436.48</u>	<u>\$ 835,228.64</u>	<u>\$ 509,301.72</u>	<u>\$ 856,363.40</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	Other			
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Surplus	3,245.47					3,245.47	
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals	3,245.47					3,245.47	

* Show as red figure

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,574,776.85	
Bonds and Notes Authorized but Not Issued		2,574,776.85
Cash - Checking Account	1,046,278.02	
Federal Grants Receivable	49,596.00	
Due from Current Fund	1,902,282.03	
Due from Water Operating Fund	89,017.15	
Due from Water Capital Fund	5,658.97	
Due from Swimming Pool Capital Fund	4,405.53	
Deferred Charges to Future Taxation:		
Funded	1,150,000.00	
Unfunded	14,285,858.85	
Serial Bonds		1,150,000.00
Notes:		
Tax Appeal Refunding Notes		441,740.00
Bond Anticipation Notes		11,416,592.00
Improvement Authorizations:		
Funded		173,743.58
Unfunded		5,061,717.92
Due to General Trust Fund		6,256.21
Due to Swimming Pool Operating Fund		23,630.99
Capital Improvement Fund		11,075.78
Reserve for:		
Purchase of Senior Citizen Bus		5,000.00
Preliminary Costs		7,656.03
Grants Receivable		49,596.00
Other Contributions		99,645.98
Fund Balance		86,442.06
	21,107,873.40	21,107,873.40

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2012

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Checking Accounts	Number	
Current Fund:		
PNC Bank	80-4392-5165	1,996,834.63
PNC Bank	80-4329-4795	3,364,320.07
Animal Control Fund:		
PNC Bank	80-4392-4971	√ 9,025.41
General Trust Fund:		
PNC Bank	80-4392-4939	374,069.40
PNC Bank	80-4392-4904	8,545.05
PNC Bank	80-4392-4963	√ 3,106.25
PNC Bank	80-4727-9121	11,453.21
Valley National Bank	383940692	138,969.96
Bank of America - Developer's Escrow	999-026143	266,736.47
Lakeland Bank	619404023	11,304.61
General Capital Fund:		
Lakeland Bank	619403779	477,584.16
Lakeland Bank	619403760	571,462.02
Water Operating Fund:		
PNC Bank	80-4392-4744	58,144.19
Water Capital Fund:		
PNC Bank	80-4392-4728	√ 79,918.12
Water Trust Assessment Fund:		
PNC Bank	80-4392-4736	86,164.52
Swimming Pool Operating Fund:		
Lakeland Bank	619403795	174,502.78
Swimming Pool Capital Fund:		
Lakeland Bank	619403787	47,434.24
Public Assistance Trust Fund:		
PNC Bank	80-4392-5018	√ 5,087.74
PNC Bank	80-4392-5026	√ 13,493.80
		7,698,156.63
Savings Banks - Sheet 9a (2)		482,202.27
Cash Management Funds - Sheet 9a (3)		201,473.03
GRAND TOTAL "CASH ON DEPOSIT" SHEET 9		8,381,831.93

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.

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

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87			
<u>State Grants</u>						
Public Health Priority Funding	14,337.72			7,930.80		6,406.92
Clean Communities Program	22,104.50	16,403.06		30,344.67		8,162.89
Recycling Tonnage Grant	79,409.69	29,886.77		19,601.48		89,694.98
Drunk Driving Enforcement Fund	8,715.72			1,733.50		6,982.22
Tobacco Age-of-Sale Enforcement (TASE) Program	3,420.72			1,560.72	1,860.00	
Special Legislative Grant	76,944.92					76,944.92
Body Armor Grant	5,390.00	1,123.98				6,513.98
Handicapped Recreation Opportunities Grant	13,592.06			10,599.15		2,992.91
Developmental Disabilities Grant	26,978.94			26,967.22	11.72	
Statewide Livable Communities Grant	2,412.46				0.08	2,412.38
NJ State Police - SLAHEOP Grant	2,405.72			2,405.72		
Municipal Storm Water Regulation Program	1,207.00			1,207.00		
Pandemic Flu Planning Grant	3,112.89			109.93	3,002.96	
2010 State Health Services Grant - Influenza A - H1N1 Virus	18,634.67			9,021.24		9,613.43
Over the Limit Under Arrest	3,904.02			3,904.02		
Local Public Health H1N1 Corrective Action Grant	3,555.59				3,555.59	
NJ Department of Environmental Protection: Licensed Operator Internship Subgrant						
Totals	286,126.62	47,413.81	35,000.00	150,385.45	8,430.35	209,724.63

*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXXXXXXXXXX	25,875,337.80
Paid	25,875,337.80	XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00		XXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	25,875,337.80	25,875,337.80

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

N/A

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

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

N/A

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

REGIONAL HIGH SCHOOL TAX

N/A

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2012		XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
County Taxes	80003-01	XXXXXXXXXXXXXXXX	0.01
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXX	22,284.94
2012 Levy:		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXX	10,464,592.32
County Library	80003-04	XXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXX	353,948.86
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXX	8,991.82
Paid		10,840,826.12	XXXXXXXXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
County Taxes		0.01	XXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes		8,991.82	XXXXXXXXXXXXXXXX
		10,849,817.95	10,849,817.95

SPECIAL DISTRICT TAXES

N/A

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

Footnote: Please state the number of districts in each instance.

STATE LIBRARY AID

N/A

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

N/A

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

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

N/A

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

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

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,547,500.00	1,547,500.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Adopted Budget	4,618,021.11	4,327,131.80	(290,889.31)
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
	35,000.00	35,000.00	
Total Miscellaneous Revenue Anticipated 80103-	4,653,021.11	4,362,131.80	(290,889.31)
Receipts from Delinquent Taxes 80104-	382,380.00	297,004.88	(85,375.12)
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	11,442,088.56	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
(c) Minimum Library Tax	780,289.80	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	12,222,378.36	12,934,359.69	711,981.33
	18,805,279.47	19,140,996.37	335,716.90

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxxx	48,316,230.49
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxx	xxxxxxxxxxxxxxx
Local District School Tax 80109-00	25,875,337.80	xxxxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxxxx
County Taxes 80111-00	10,818,541.18	xxxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	8,991.82	xxxxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00		xxxxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxxx	1,321,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		xxxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00	12,934,359.69	xxxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxxx	
	49,637,230.49	49,637,230.49

* 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	18,770,279.47
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	35,000.00
Appropriated for 2012 (Budget Statement Item 9)	80012-03	18,805,279.47
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	110,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	18,915,279.47
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	18,915,279.47
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	16,750,680.24
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,321,000.00
Reserved	80012-10	843,259.84
Total Expenditures	80012-11	18,914,940.08
Unexpended Balances Canceled (see footnote)	80012-12	339.39

FOOTNOTES -

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

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

RESULTS OF 2012 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXX	
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXX	711,981.33
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXX	339.39
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXX	137,514.37
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXX	
Unexpended Balance of 2011 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXX	125,783.82
	80013-06	XXXXXXXXXXXXXXXX	
Accounts Payable Cancelled		XXXXXXXXXXXXXXXX	8,856.15
		XXXXXXXXXXXXXXXX	
Tax Overpayments Cancelled		XXXXXXXXXXXXXXXX	34.12
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Balance January 1, 2012	80013-07		XXXXXXXXXXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	290,889.31	XXXXXXXXXXXXXXXX
Delinquent Tax Collections	80013-10	85,375.12	XXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXXXXXX
Interfund Advances Originating in 2012	80013-12	34,354.27	XXXXXXXXXXXXXXXX
Grants Receivable Cancelled		2,902.68	XXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXX
Reserve for Other Accounts Receivable		20,052.89	XXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	550,934.91	XXXXXXXXXXXXXXXX
		984,509.18	984,509.18

SURPLUS - CURRENT FUND
Year 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	xxxxxxxxxxxxxxxx	1,799,999.27
2.		xxxxxxxxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxxxxxxxxx	550,934.91
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	1,547,500.00	xxxxxxxxxxxxxxxx
5. Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxxxxx
6.			xxxxxxxxxxxxxxxx
7. Balance December 31, 2012	80014-05	803,434.18	xxxxxxxxxxxxxxxx
		2,350,934.18	2,350,934.18

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

Cash	80014-06		5,293,055.07
Investments	80014-07		
Sub Total			5,293,055.07
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08		4,608,020.89
Cash Surplus	80014-09		685,034.18
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	8,400.00	
Deferred Charges #	80014-12	110,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		118,400.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		803,434.18

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) # or (Abstract of Ratables)	82101-00	\$	<u>48,938,010.28</u>
	82113-00	\$	_____
2. Amount of Levy Special District Taxes	82102-00	\$	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>40,771.28</u>
5a. Subtotal 2012 Levy		\$	<u>48,978,781.56</u>
5b. Reductions due to tax appeals**		\$	_____
5c. Total 2012 Levy	82106-00	\$	<u>48,978,781.56</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>32,596.26</u>
7. Transferred to Foreclosed Property	82108-00	\$	_____
8. Remitted, Abated or Canceled	82109-00	\$	<u>11,463.65</u>
9. Discount Allowed	82110-00	\$	_____
10. Collected in Cash:			
In 2011	82121-00	\$	<u>197,769.39</u>
In 2012 *	82122-00	\$	<u>48,019,523.60</u>
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>98,937.50</u>
R.E.A.P. Revenue	82124-00	\$	_____
Total to Line 14	82111-00	\$	<u>48,316,230.49</u>
11. Total Credits		\$	<u>48,360,290.40</u>
12. Amount Outstanding December 31, 2012	83120-00	\$	<u>618,491.16</u>
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is			<u>98.64%</u> 82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>48,316,230.49</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	_____
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>48,316,230.49</u>

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

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

* Include overpayments applied as part of 2012 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the
governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2012

N/A

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

(1) Utilizing Accelerated Tax Sale

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

(2) Utilizing Tax Levy Sale

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

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

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Due From State of New Jersey	3,901.55	XXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	10,750.00	XXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	88,250.00	XXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector	1,187.50	
6. Veterans Deductions Disallowed by Tax Collector		1,500.00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXX	500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXXXX	94,439.05
10. Sr. Citizens Deductions Allowed By Tax Collector 2011 Taxes		
11. Veterans Deductions Allowed By Tax Collector 2011 Taxes		
12. Balance December 31, 2012	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXX	8,400.00
Due To State of New Jersey		XXXXXXXXXXXXXXXX
	104,839.05	104,839.05

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

Line 2	<u>10,750.00</u>
Line 3	<u>88,250.00</u>
Line 4	<u>750.00</u>
Line 5	<u>1,187.50</u>
Sub-Total	<u>100,937.50</u>
Less: Line 6 and 7	<u>2,000.00</u>
To Item 10, Sheet 22	<u>98,937.50</u>

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

		Debit	Credit
Balance January 1, 2012		XXXXXXXXXXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXXXXXXXXXX	
Budget Appropriation			100,500.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		20,749.08	XXXXXXXXXXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXXXXXXXXXX
Balance December 31, 2012		79,750.92	XXXXXXXXXXXXXXXXXX
Taxes Pending Appeals *	79,750.92	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012.		100,500.00	100,500.00

Signature of Tax Collector

License # Date

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 (item 8(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			435,069.16	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	341,495.50	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	93,573.66	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
2. Cancelled:				
A. Taxes		83105-00	xxxxxxxxxxxxxxxxxxxx	36.29
B. Tax Title Liens		83106-00	xxxxxxxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens				
A. Taxes		83108-00	xxxxxxxxxxxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxxxxxxxxxxx	
4. Added Taxes				xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens				xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxxxxxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1)	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments				435,032.87
8. Totals			435,069.16	435,069.16
9. Balance Brought Down			435,032.87	xxxxxxxxxxxxxxxxxxxx
10. Collected:				297,004.88
A. Taxes	83116-00	297,004.88	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2012 Tax Sale				xxxxxxxxxxxxxxxxxxxx
12. 2012 Taxes Transferred to Liens			32,596.26	xxxxxxxxxxxxxxxxxxxx
13. 2012 Taxes			618,491.16	xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2012				789,115.41
A. Taxes	83121-00	662,945.49	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	126,169.92	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals			1,086,120.29	1,086,120.29

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 68.27%

17. Item No. 14 multiplied by percentage shown above is \$ 538,729.09 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	15,000.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2012		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2012	84114-00	XXXXXXXXXXXXXXXXXX	15,000.00
		15,000.00	15,000.00

CONTRACT SALES

N/A

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

MORTGAGE SALES

N/A

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

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 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 *	\$ 250,000.00	\$ 250,000.00	\$ 110,000.00	\$ 110,000.00
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of				
3. Appropriation Reserves	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	XXXXXXXXXXXXXX	1,725,000.00	
Issued	80033-02	XXXXXXXXXXXXXX		
Paid	80033-03	575,000.00	XXXXXXXXXXXXXX	
Outstanding December 31, 2012	80033-04	1,150,000.00	XXXXXXXXXXXXXX	
		1,725,000.00	1,725,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	\$ 575,000.00
2013 Interest on Bonds *		80033-06	\$ 43,125.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2012	80033-07	XXXXXXXXXXXXXX		
Issued	80033-08	XXXXXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXXXXX	
Outstanding December 31, 2012	80033-10		XXXXXXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			80033-11	\$
2013 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 43,125.00

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**

N/A

GREEN ACRES LOANS

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

LOAN

Outstanding January 1, 2012	80033-07	xxxxxxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	80033-10		xxxxxxxxxxxxxxxx	
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**

N/A

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2011	80034-01	XXXXXXXXXXXXXXXXXX		
Paid	80034-02		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	80034-03		XXXXXXXXXXXXXXXXXX	
2013 Bond Maturities - Term Bonds		80034-04	\$	
2013 Interest on Bonds *		80034-05	\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2011	80034-06	XXXXXXXXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012	80034-09		XXXXXXXXXXXXXXXXXX	
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-	\$ 225,000.00	\$ 2,812.50
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

1.	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 **	
2.	See Sheet 33a, 33b and 33c								
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

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.

Memo: Type 1 School Notes should be separately listed and totaled.

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

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

(Do not crowd - add additional sheets)

80051-01

80051-02

TOWNSHIP OF WEST CALDWELL

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Ord. #	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 (Insert Date)
							For Principal	For Interest	
1470	Resurfacing of Memorial Park Tennis Courts	\$ 133,000.00	7/23/2003	\$ 45,300.00	7/11/2013	1.50%	\$ 2,900.00	\$ 679.50	7/11/2013
1474	Grading, Paving, Drainage and Ice Control on Certain Streets	118,750.00	7/23/2003	50,150.00	7/11/2013	1.50%	3,200.00	752.25	7/11/2013
1480	Expansion and Renovation of the Public Library and Municipal Building, Phase II	1,050,000.00	7/23/2003	836,100.00	7/11/2013	1.50%	23,300.00	12,541.50	7/11/2013
1490	Improvements to Various Fields for the Recreation Department	142,500.00	7/23/2003	54,500.00	7/11/2013	1.50%	3,500.00	817.50	7/11/2013
1501	Grading, Paving, Drainage and Ice Control on Certain Streets and Public Property	285,000.00	7/22/2004	201,900.00	7/11/2013	1.50%	12,700.00	3,028.50	7/11/2013
1511	Reconstruction of Johnson Avenue	95,000.00	7/22/2004	67,100.00	7/11/2013	1.50%	4,300.00	1,006.50	7/11/2013
1528	Purchase of Vehicles, Equipment and Building Improvements to Public Works Department	199,500.00	7/22/2004	157,700.00	7/11/2013	1.50%	6,100.00	2,365.50	7/11/2013
1531	Purchase of Computer Equipment and Fire Prevention Vehicle to Building and Fire Prevention Bureau	64,600.00	7/21/2005	32,800.00	7/11/2013	1.50%	5,600.00	492.00	7/11/2013
1537	Grading, Paving, Drainage and Ice Control on Certain Streets	199,500.00	7/21/2005	150,300.00	7/11/2013	1.50%	9,400.00	2,254.50	7/11/2013
1543	Purchase of Computer Equipment and Software for the Finance Department	33,250.00	7/21/2005	16,350.00	7/11/2013	1.50%	2,800.00	245.25	7/11/2013
1557	Paving, Drainage and Ice Control on Certain Streets	294,500.00	7/20/2006	234,900.00	7/11/2013	1.50%	14,700.00	3,523.50	7/11/2013
1563	Purchase of Vehicles and Equipment to Department of Public Works	125,400.00	7/20/2006	99,900.00	7/11/2013	1.50%	6,300.00	1,488.50	7/11/2013
1578	Computer Upgrades for Municipal Building	27,500.00	7/20/2006	16,000.00	7/11/2013	1.50%	2,800.00	240.00	7/11/2013
1579	Streetscape Improvements on Bloomfield Avenue	121,600.00	7/20/2006	115,250.00	7/11/2013	1.50%	1,600.00	1,728.75	7/11/2013
1581	Grading, Paving and Drainage of Various Streets	213,750.00	7/19/2007	179,850.00	7/11/2013	1.50%	11,300.00	2,697.75	7/11/2013
1582	Design, Expansion and Renovation of Fire Headquarters	142,500.00	7/19/2007	131,400.00	7/11/2013	1.50%	3,700.00	1,971.00	7/11/2013
1585	Improvements to Gasoline Storage Tanks	23,750.00	7/19/2007	21,050.00	7/11/2013	1.50%	900.00	315.75	7/11/2013
1587	Purchase Safety and Office Equipment for the Police Department	61,750.00	7/19/2007	41,050.00	7/11/2013	1.50%	6,900.00	615.75	7/11/2013
1588	Installation of Traffic Signal on Passaic Avenue and Terrace Place	92,150.00	7/19/2007	84,950.00	7/11/2013	1.50%	2,400.00	1,274.25	7/11/2013
1595	Purchase Office and Computer Equipment for the Building Department	38,950.00	7/19/2007	32,650.00	7/11/2013	1.50%	2,100.00	489.75	7/11/2013
1601	Improvements to Municipal Court and Police Headquarters	28,500.00	7/19/2007	24,000.00	7/11/2013	1.50%	1,500.00	360.00	7/11/2013
1606	Acquisition of Computer Equipment for Construction Office	25,650.00	7/19/2007	21,450.00	7/11/2013	1.50%	1,400.00	321.75	7/11/2013
1609	Purchase of Safety and Computer Equipment for the Police Department	90,000.00	7/17/2008	66,500.00	7/11/2013	1.50%	9,500.00	997.50	7/11/2013
1610	Purchase of Computer Equipment and Software for the Finance Department	30,000.00	7/17/2008	25,500.00	7/11/2013	1.50%	1,500.00	362.50	7/11/2013
	Sub-Total	3,637,100.00		2,706,650.00			140,400.00	40,599.75	

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Ord. #	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 (Insert Date)
							For Principal	For Interest	
1611	Purchase of Vehicles, Equipment and Sewer System Improvements for the Department of Public Works	\$ 393,000.00	7/17/2008	\$ 357,000.00	7/11/2013	1.50%	\$ 21,000.00	\$ 5,355.00	7/11/2013
1613	Grading, Paving and Drainage of Small Avenue, Hickory Drive, Washington Avenue and Essex Place	261,250.00	7/17/2008	233,650.00	7/11/2013	1.50%	13,800.00	3,504.75	7/11/2013
1629	Improvements to Various Municipal Buildings and Facilities	107,000.00	7/17/2008	95,600.00	7/11/2013	1.50%	5,700.00	1,434.00	7/11/2013
1649	Purchase of Equipment, Sewer System Improvements and Various Improvements to Buildings and Facilities	500,000.00	11/25/2009	473,600.00	7/11/2013	1.50%	26,400.00	7,104.00	7/11/2013
1652	Purchase of Mini-Pumper Fire Engine and Various Related Equipment	190,000.00	11/25/2009	180,000.00	7/11/2013	1.50%	10,000.00	2,700.00	7/11/2013
1660	Reconstruction of Woodrow Place and Coolidge Avenue	209,000.00	11/25/2009	203,600.00	7/11/2013	1.50%	5,400.00	3,054.00	7/11/2013
1459	Street Improvements on Bloomfield Avenue	18,979.84	7/15/2010	18,979.84	7/11/2013	1.50%	300.00	284.70	7/11/2013
1491	Resurfacing of Ravine Ave, Crossbrook Lane and Fairfield Ave.	12,147.18	7/15/2010	12,147.18	7/11/2013	1.50%	400.00	182.21	7/11/2013
1532	Improvements to Recreation Fields	85,500.00	7/15/2010	85,500.00	7/11/2013	1.50%	4,500.00	1,282.50	7/11/2013
1551	Reconstruction of Johnson Avenue - Section I	46,268.05	7/15/2010	46,268.05	7/11/2013	1.50%	1,200.00	694.02	7/11/2013
1564	Reconstruction of Johnson Avenue - Section II	2,271.59	7/15/2010	2,271.59	7/11/2013	1.50%	100.00	34.07	7/11/2013
1631	Reconstruction of Farrington Area Streets - Section II	31,434.09	7/15/2010	31,434.09	7/11/2013	1.50%	900.00	471.51	7/11/2013
1633	Grading, Paving, Drainage and Ice Control on Certain Streets and Public Property	360,000.00	7/15/2010	360,000.00	7/11/2013	1.50%	19,000.00	5,400.00	7/11/2013
1634	Acquisition of Vehicles and Equipment for Various Departments	532,000.00	7/15/2010	532,000.00	7/11/2013	1.50%	28,000.00	7,980.00	7/11/2013
1643	Reconstruction of Dalewood Road Section I	260,000.00	7/15/2010	23,472.00	7/11/2013	1.50%	700.00	352.08	7/11/2013
1653	Purchase and Installation of Computer Equipment to Create a Geographic Information System	119,000.00	7/15/2010	116,538.00	7/11/2013	1.50%	13,000.00	1,748.07	7/11/2013
1657	Purchase a Safety Equipment for Police and Fire Departments	38,150.00	7/15/2010	38,150.00	7/11/2013	1.50%	4,300.00	572.25	7/11/2013
1670	Reconstruction of Various Streets	494,249.25	7/15/2010	494,249.25	7/11/2013	1.50%	12,700.00	7,413.74	7/11/2013
1667	Expansion and Renovation of the Fire Headquarters Building	2,375,000.00	4/25/2011	2,375,000.00	4/23/2013	1.25%	29,687.50	5,880.00	4/23/2013
1701	Reconstruction of Various Streets	392,000.00	7/14/2011	392,000.00	7/11/2013	1.50%	5,880.00	5,880.00	7/11/2013
1724	Reconstruction, Repair or Rehabilitation of Paving, Drainage Improvements, Sidewalk, Curbing, and Water System Improvements of Various Streets	1,378,000.00	7/12/2012	1,378,000.00	7/11/2013	1.50%	20,670.00	20,670.00	7/11/2013
1670/1708	Reconstruction of Various Streets	115,635.50	4/24/2012	115,635.50	4/23/2013	1.25%	1,445.44	1,445.44	4/23/2013
1674	Improvements to the West Caldwell Public Library Bathrooms	43,806.50	4/24/2012	43,806.50	4/23/2013	1.25%	547.58	547.58	4/23/2013
	Sub-Total	\$ 7,964,692.00		\$ 7,608,902.00			\$ 167,400.00	\$ 107,797.43	

TOWNSHIP OF WEST CALDWELL

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Ord. #	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 (Insert Date)	
							For Principal	For Interest		
1677	Acquisition of Vehicles, Equipment and Building Improvements	\$ 261,250.00	4/24/2012	\$ 261,250.00	4/23/2013	1.25%	\$	\$ 3,265.63	4/23/2013	
1710	Purchase of Safety Equipment for Police and Fire Departments	237,350.00	4/24/2012	237,350.00	4/23/2013	1.25%		2,966.88	4/23/2013	
1711	Technology Upgrades and Improvements	243,815.00	4/24/2012	243,815.00	4/23/2013	1.25%		3,047.69	4/23/2013	
1712	Improvements to the West Caldwell Public Library	16,625.00	4/24/2012	16,625.00	4/23/2013	1.25%		207.81	4/23/2013	
1713	Acquisition of Vehicles, Equipment and Building Improvements	342,000.00	4/24/2012	342,000.00	4/23/2013	1.25%		4,275.00	4/23/2013	
1715	Tax Appeal Refunding Note	441,740.00	4/24/2012	441,740.00	4/23/2013	2.375%	147,250.00	10,491.33	4/23/2013	
Total								\$ 455,050.00	\$ 172,651.50	

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

N/A

1.	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 **	
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, 2008 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

N/A

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

IMPROVEMENT AUTHORIZATIONS

Number	Ordinance Date	Amount	Balance Dec. 31, 2011		2012 Authorizations	Expended	Balance Dec. 31, 2012	
			Funded	Unfunded			Funded	Unfunded
		\$	\$	\$	\$	\$	\$	\$
1308	7/16/96	25,450.00	542.32				542.32	
1396	6/15/99	32,000.00	1,137.32		1,137.32			
1384	4/20/99	148,000.00	1,815.23		1,282.04		533.19	
1441	6/19/01	125,000.00	100.65				100.65	
1452	10/23/01	17,000.00	3,306.61				3,306.61	
1459	12/18/01	280,000.00						
1579	5/16/06	128,000.00		26,544.84	3,500.00			23,044.84
1470	6/18/02	140,000.00		367.10				367.10
1480	12/17/02	1,100,000.00		3,641.68				3,641.68
1490	4/15/03	150,000.00						
1532	7/20/04	90,000.00						
1696	12/21/10			478.56	478.56			
1709	9/06/11							
1497	5/20/03	40,000.00	1,125.00				1,125.00	
1501	8/19/03	300,000.00		22,143.79	1,795.50			20,348.29
1509	12/16/03	50,000.00	38,956.70		33,256.57		5,700.13	
1511	12/16/03	100,000.00		52,663.38				52,663.38
1528	5/18/04	210,000.00		48,997.29	38,734.76			10,262.53
1537	7/20/04	210,000.00		75,753.47	12,800.00			62,953.47
1551	3/15/05	300,000.00	28,507.51				28,507.51	
1557	9/20/05	310,000.00		18,071.57				17,653.57
1564	12/20/05	263,000.00		2,271.59				2,271.59
1581	6/20/06	225,000.00	10,311.45				10,311.45	
1585	8/22/06	25,000.00		7,592.72				7,592.72
				206.09				206.09
1594	11/21/06	85,000.00		568.86				568.86
1596	12/19/06	85,000.00	1.05				1.05	
1601	3/20/07	30,000.00		491.09				491.09
1602	3/20/07	263,000.00		19,558.20				19,558.20
1611	7/17/07	420,000.00		59,652.21				57,485.38
1613	8/21/07	275,000.00		44,750.89				44,750.89

TOWNSHIP WEST CALDWELL
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Number	Ordinance Date	Amount	Balance Dec. 31, 2011		2012 Authorizations	Expended	Balance Dec. 31, 2012	
			Funded	Unfunded			Funded	Unfunded
1620	12/18/07	\$ 14,000.00	\$ 337.90	\$ 46,453.03	\$	\$	\$ 337.90	\$ 46,453.03
1631	4/15/08	260,000.00						
1633	9/16/08	378,000.00						
1693	10/19/10			67,641.94				15,000.09
1634	9/16/08	558,000.00		114,055.66				111,925.90
1643	3/17/09	273,000.00		21,544.97				21,544.97
1649	4/21/09	525,000.00		401,424.17				382,784.33
1657	7/21/09	40,232.00		1,166.88				1,166.88
1667	2/16/10	2,500,000.00		1,044,582.93				2,041.09
1670	3/02/10	750,000.00						
1708	8/02/11	170,000.00		51,433.26				
1676	5/04/10	1,000,000.00		29,989.26				29,989.26
1677	5/04/10	275,000.00		3,765.48				148.08
1701	4/05/11	412,000.00		259,498.07				191,321.64
1710	9/06/11	249,850.00		196,176.17				64,570.03
1711	9/20/11	256,650.00		230,058.51				58,827.96
1712	9/20/11	17,500.00		48.36				48.36
1713	10/04/11	360,000.00		341,759.33				215,982.19
1715	11/22/11	441,740.00		203,842.10				6,308.34
1720	2/21/12	143,000.00			143,000.00		6,526.67	78,726.00
1724	5/01/12	1,447,000.00			1,447,000.00			993,700.04
1728	7/17/12	1,350,000.00			1,350,000.00		55,701.10	1,285,650.00
1731	9/04/12	72,000.00			72,000.00		3,050.00	68,400.00
1732	9/04/12	700,000.00			700,000.00		35,000.00	665,000.00
1735	12/18/12	475,000.00			475,000.00		23,000.00	452,000.00
			\$ 86,141.74	\$ 3,443,463.59	\$ 4,187,000.00	\$ 2,481,143.83	\$ 173,743.58	\$ 5,061,717.92

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

* 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
See Sheet 37(a)	4,187,000.00	3,984,830.00	202,170.00	202,170.00
Total	80032-00 4,187,000.00	3,984,830.00	202,170.00	202,170.00

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.

TOWNSHIP OF WEST CALDWELL

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

GENERAL CAPITAL FUND ONLY

<u>Purpose</u>	<u>Amount Appropriated</u>	<u>Total Obligations Authorized</u>	<u>Down Payment Provided by Ordinance</u>	<u>Amount of Down Payment in Budget of 2012 or Prior Years</u>
Barrier Free ADA Compliant Improvements to the Westville Pool and Barrier Free ADA Compliant Curb Ramps on Various Streets	\$ 143,000.00	\$ 135,780.00	\$ 7,220.00	\$ 7,220.00
Reconstruction, Repair or Rehabilitation of Paving, Drainage Improvements, Sidewalk, Curbing, and Water System Improvements of Various Streets	1,447,000.00	1,378,000.00	69,000.00	69,000.00
Improvements to Various Fields for the Recreation Department	1,350,000.00	1,285,650.00	64,350.00	64,350.00
The Purchase of Safety and Other Equipment for the Police and Fire Departments	72,000.00	68,400.00	3,600.00	3,600.00
Improvements to Various Buildings and Facilities for the Public Works Department	700,000.00	665,000.00	35,000.00	35,000.00
The Purchase of a Pumper Fire Apparatus and Various Related Equipment for Fire Department	<u>475,000.00</u>	<u>452,000.00</u>	<u>23,000.00</u>	<u>23,000.00</u>
	<u>\$ 4,187,000.00</u>	<u>\$ 3,984,830.00</u>	<u>\$ 202,170.00</u>	<u>\$ 202,170.00</u>

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	xxxxxxxxxxxxxxxx	41,998.82
Premium on Sale of Bonds		xxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxxx	
Premium on Sale of Bond Anticipation Notes			86,442.06
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03	41,998.82	xxxxxxxxxxxxxxxx
Balance December 31, 2012	80029-04	86,442.06	xxxxxxxxxxxxxxxx
		128,440.88	128,440.88

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 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 \$ 48,978,781.56
- 2. Amount of Item 1 Collected in 2012 (*) \$ 48,316,230.49
- 3. Seventy (70) percent of Item 1 \$ 34,285,147.09

(*) 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 -- \$ _____ = \$ _____

E.	<u>Unpaid</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ <u>8,991.83</u>	\$ <u>8,991.83</u>
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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

**POST CLOSING
TRIAL BALANCE - 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
<u>Water Operating Fund</u>		
Cash - Checking Account	53,902.94	
Cash - Savings Account	21,499.57	
Cash - MBIA Class Cash Management Fund	64,088.60	
Sub - Total Cash	139,491.11	
Due from Current Fund	780,423.61	
Due from Water Assessment Fund	120,056.24	
	<u>1,039,970.96</u>	
Receivables with Full Reserves:		
Consumer Accounts Receivable	102,852.19	
Inventory of Materials and Supplies	88,682.00	
	<u>191,534.19</u>	
Appropriation Reserves		328,595.96
Encumbrances Payable		60,745.98
Accrued Interest on Bonds		14,007.81
Accrued Interest on Notes		7,465.34
Water Rent Overpayments		3,572.81
Due to General Capital Fund		89,017.15
Due to Water Capital Fund		77,900.00
		<u>581,305.05</u>
"C"		581,305.05
Reserve for Receivables with Full Reserve		191,534.19
Fund Balance		458,665.91
	<u>1,231,505.15</u>	<u>1,231,505.15</u>

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget	Other				
Assessment Serial Bond Issues:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other Liabilities								
Trust Surplus	99,128.57	41,458.72			(50,000.00)			90,587.29
Less Assets "Unfinanced" *	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Interfund General Trust Fund	(82,917.46)					41,458.72		(124,376.18)
Interfund Water Operating Fund	70,043.89		12.35		50,000.00			120,056.24
Interfund Payroll Fund	(102.83)							(102.83)
Totals	86,152.17	41,458.72	12.35			41,458.72		86,164.52

* Show as red figure

STATEMENT OF WATER UTILITY BUDGET - 2012

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-	16,880.50	16,880.50	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	2,297,000.00	2,219,135.86	(77,864.14)
Fire Hydrant Service 91304-			
Miscellaneous 91305-	112,000.00	74,986.98	(37,013.02)
Water Assessment Trust Fund Surplus	50,000.00	50,000.00	
Water Rents - Rate Increase			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	2,475,880.50	2,361,003.34	(114,877.16)
Deficit (General Budget) ** 91306-			
91307-	2,475,880.50	2,361,003.34	(114,877.16)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	2,475,880.50
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,475,880.50
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,475,880.50
Deduct Expenditures:	
Paid or Charged	2,147,284.54
Reserved	328,595.96
Surplus (General Budget)	
Total Expenditures	2,475,880.50
Unexpended Balance Canceled (See Footnote)	

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

RESULTS OF 2012 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxxxxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxxxxxxxxxxxx	202,105.85
Deficit in Anticipated Revenues	114,877.16	xxxxxxxxxxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Excess in Operations - to Operating Surplus	87,228.69	xxxxxxxxxxxxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	202,105.85	202,105.85

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxxxxxxxxxx	388,317.72
Excess in Results of 2012 Operations	xxxxxxxxxxxxxxxxxxxx	87,228.69
Amount Appropriated in 2012 Budget - Cash	16,880.50	xxxxxxxxxxxxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxxxxxxxxxx
Anticipated as Revenue in Current Fund Budget		xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2012	458,665.91	xxxxxxxxxxxxxxxxxxxx
	475,546.41	475,546.41

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

Cash	75,402.51
Investments	64,088.60
Interfund Accounts Receivable	900,479.85
Subtotal	1,039,970.96
Deduct Cash Liabilities Marked with "C" on Trial Balance	581,305.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	458,665.91
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
	458,665.91

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		\$ <u>45,329.56</u>
Increased by:		
Water Rents Levied		\$ <u>2,276,658.49</u>
Decreased by:		
Collections	\$ <u>2,215,331.85</u>	
Overpayments applied	\$ <u>3,804.01</u>	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>2,219,135.86</u>
Balance December 31, 2012		\$ <u><u>102,852.19</u></u>

SCHEDULE OF WATER UTILITY LIENS

N/A

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

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

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

N/A

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

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

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

N/A

Amount

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

Appropriated for
in Budget of
Year 2013

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

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	xxxxxxxxxxxxxxxx		
Issued	xxxxxxxxxxxxxxxx		
Paid		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012		xxxxxxxxxxxxxxxx	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2012	xxxxxxxxxxxxxxxx	975,000.00	
Issued	xxxxxxxxxxxxxxxx		
Paid	160,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012	815,000.00	xxxxxxxxxxxxxxxx	
	975,000.00	975,000.00	
2013 Bond Maturities - Capital Bonds			\$ 160,000.00
2013 Interest on Bonds *		\$ 30,562.50	

INTEREST ON BONDS - WATER UTILITY BUDGET

2013 Interest on Bonds (* Items)	\$ 30,562.50
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 14,007.81
Subtotal	\$ 16,554.69
Add: Interest to be Accrued as of 12/31/13	\$ 11,257.81
Required Appropriation 2013	\$ 27,812.50

LIST OF BONDS ISSUED DURING 2012

N/A

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

UTILITY LOAN

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans * (1)		\$	

UTILITY LOAN

Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2012		XXXXXXXXXXXXXXXXXX	
2013 Loan Maturities (2)			\$
2013 Interest on Loans * (2)		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Water Main Improvements - Johnson Avenue	275,500.00	7/22/04	251,300.00	7/11/2013	1.50%	3,400.00	3,769.50	7/11/2013
2.	Pumping Station Improvements and Radio Road Units	161,500.00	7/22/04	128,500.00	7/11/2013	1.50%	5,000.00	1,927.50	7/11/2013
3.	Acquisition of Water Meter Radio Units	142,500.00	7/21/05	114,300.00	7/11/2013	1.50%	4,400.00	1,714.50	7/11/2013
4.	Design and Replacement of Water Main on DeCamp								
5.	Court	118,750.00	7/20/06	112,750.00	7/11/2013	1.50%	1,500.00	1,691.25	7/11/2013
6.	Replacement of Water Mains on Dalewood, Piermont,								
7.	Walden and Woodrow Place	540,000.00	7/17/08	526,200.00	7/11/2013	1.50%	6,900.00	7,893.00	7/11/2013
8.	Improvements to the Water System and Design of the								
9.	and Design of the Runnymede Road Interconnection	153,250.00	11/25/09	148,100.00	7/11/2013	1.50%	1,900.00	2,221.50	7/11/2013
10.	Total	1,391,500.00		1,281,150.00			23,100.00	19,217.25	

INTEREST ON NOTES - WATER UTILITY BUDGET	
2013 Interest on Notes	\$ 19,217.25
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 7,465.34
Subtotal	\$ 11,751.91
Add: Interest to be Accrued as of 12/31/13	\$ 5,905.85
Required Appropriation 2013	\$ 17,657.76

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.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1.	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 **		
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
Total										

N/A

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, 2008 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".

TOWNSHIP OF ST. CALDWELL
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS

Number	Ordinance Date	Amount	Balance Dec. 31, 2011		2012 Authorizations	Expended	Balance Dec. 31, 2012	
			Funded	Unfunded			Funded	Unfunded
1414	4-18-00	\$ 220,000.00	\$ 597.17	\$	\$	\$	\$ 597.17	\$
1468	4-16-02	650,000.00	18,358.63				18,358.63	
1526	4-20-04	290,000.00		2,143.12				2,143.12
1529	5-18-04	170,000.00		12,025.64	1,300.00			10,725.64
1540	9-21-04	150,000.00		17,723.82				17,723.82
1555	9-20-05	125,000.00		41,117.77				41,117.77
1612	8-21-07	570,000.00		27,351.84				27,351.84
1632	8-19-08	315,000.00		233,593.50	83,150.27			150,443.23
1647	4-21-09	157,500.00		139,486.20	11,132.88			128,353.32
1734	10-2-12	540,000.00			8,490.00		17,510.00	514,000.00
1348	9-16-97	446,000.00						
1393	5-18-99	40,000.00						
			\$ 82,228.55	\$ 473,441.89	\$ 104,073.15		\$ 96,738.55	\$ 891,658.74

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXX	74,305.00
Received from 2012 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	25,000.00
	XXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	26,000.00	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	73,305.00	XXXXXXXXXXXXXXXXXX
	99,305.00	99,305.00

WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER 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
Design and Replacement of Water				
Mains on Richard and Franklin				
Avenue and Other Water System				
Improvements	540,000.00	514,000.00	26,000.00	26,000.00
Total	540,000.00	514,000.00	26,000.00	26,000.00

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxxxx	26,358.95
Premium on Sale of Bonds	xxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxx	
Premium on Sale of Bond Anticipation Notes		12,017.50
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxxxxxx
Balance December 31, 2012	38,376.45	xxxxxxxxxxxxxx
	38,376.45	38,376.45

ANALYSIS OF SWIMMING POOL UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

N/A

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS				Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget	Interest on Assessments	Other		
Assessment Serial Bond Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Due to Current Fund							
Due to Trust Assessment Fund							
Due to Sewer Operating Fund							
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Totals							

* Show as red figure

RESULTS OF 2012 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxxxxxxxxxxxx	29.06
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxxxxxxxxxx	1,500.00
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxxxxxxxxxxxx	74,694.72
Accounts Payable Cancelled		2,456.49
Deficit in Anticipated Revenues	4,796.41	xxxxxxxxxxxxxxxxxxxx
Refunds of Prior Year Revenues		xxxxxxxxxxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxxxxxxxxxx	
Excess in Operations - to Operating Surplus	73,883.86	xxxxxxxxxxxxxxxxxxxx
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	78,680.27	78,680.27

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2012	xxxxxxxxxxxxxxxxxxxx	65,604.48
Excess in Results of 2012 Operations	xxxxxxxxxxxxxxxxxxxx	73,883.86
Amount Appropriated in 2012 Budget - Cash	27,895.00	xxxxxxxxxxxxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxxxxxxxxxx
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2012	111,593.34	xxxxxxxxxxxxxxxxxxxx
	139,488.34	139,488.34

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

Cash (including Change Fund)	174,299.16
Investments	405.15
Interfund Accounts Receivable	24,516.96
Subtotal	199,221.27
Deduct Cash Liabilities Marked with "C" on Trial Balance	87,627.93
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	111,593.34
* Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.	111,593.34

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

SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF SWIMMING POOL LIENS

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

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SWIMMING POOL UTILITY FUND**

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

N/A

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

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

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

N/A

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

<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
SWIMMING POOL UTILITY ASSESSMENT BONDS**

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

SWIMMING POOL UTILITY CAPITAL BONDS

Outstanding January 1, 2012	xxxxxxxxxxxxxxxx	35,000.00	
Issued	xxxxxxxxxxxxxxxx		
Paid	35,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2012		xxxxxxxxxxxxxxxx	
	35,000.00	35,000.00	
2013 Bond Maturities - Capital Bonds			\$
2013 Interest on Bonds *		\$	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

UTILITY LOAN

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

UTILITY LOAN

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

INTEREST ON LOANS - SWIMMING POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

1.	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 **	
2.	Drainage Improvements at the Westville Avenue and Cedar Street Pools	50,000.00	11/25/2009	48,700.00	7/11/2013	1.50%	1,300.00	730.50	7/11/2013
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.	Total	50,000.00		48,700.00			1,300.00	730.50	

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 - SWIMMING POOL UTILITY BUDGET	
2013 Interest on Notes	\$ 730.50
Less: Interest Accrued to 12/31/12 (Trial Balance)	\$ 286.95
Subtotal	\$ 443.55
Add: Interest to be Accrued as of 12/31/13	\$ 222.52
Required Appropriation - 2013	\$ 666.07

(Do not crowd - add additional sheets)

SCHEDULE OF UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

1.	Purpose	Amount of Lease Obligation Outstanding December 31, 2012	2013 Budget Requirement	
			For Principal	For Interest/Fees
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
Total			80051-01	80051-02

(Do not crowd - add additional sheets)

TOWNSHIP OF WEST CALDWELL
SWIMMING POOL UTILITY

IMPROVEMENT AUTHORIZATIONS

Number	Ordinance Date	Authorization	Balance Dec. 31, 2011		Balance Dec. 31, 2012	
			Funded	Unfunded	Funded	Unfunded
1525*	4-20-04	\$ 20,000.00	\$ 0.19	\$	\$ 0.19	\$
1648*	4-21-09	30,000.00	10,209.47		10,209.47	
1650	5-19-09	50,000.00		19,274.59		19,274.59
			\$ 10,209.66	\$ 19,274.59	\$ 10,209.66	\$ 19,274.59

General Improvements
Improvements and the Purchase of Certain
Equipment for Use at the Westville Avenue
and Cedar Street Pools

Purchase of Certain Equipment for Use at the
Westville Avenue and Cedar Street Pools

Drainage Improvements at the Westville
Avenue and Cedar Street Pools

*Funded in full from the Capital Improvement Fund.

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXX	6,900.00
Received from 2012 Budget Appropriation *	XXXXXXXXXXXXXXXXXX	1,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Balance December 31, 2012	7,900.00	XXXXXXXXXXXXXXXXXX
	7,900.00	7,900.00

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2012

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

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

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet two. Those sheets not filled in should be marked "Not Applicable".

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4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Grant Fund
6.	Trial Balance - Trust Funds
6a.	Municipal Public Defender Certification - P.L. 1997, C. 256
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14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17. & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
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20.	Schedule of Miscellaneous Revenues Not Anticipated
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26.	Delinquent Taxes and Tax Title Liens
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