ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012
(UNAUDITED)

POPULATION LAST CENSUS	42,561
NET VALUATION TAXABLE 2012	$5,635,365,600
MUNICODE	0722

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

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

Township of West Orange, County c Essex

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

Date		Examined By:	
1			Preliminary Check
2			Examined

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

Signature

Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, John O. Gross, am the Chief Financial Officer, License# N-0541, of the Township of West Orange, 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

Title Chief Financial Officer

Address 66 Main Street, West Orange, New Jersey 07052

Phone Number 973-325-4070

Fax Number 973-736-9182

Email jgross@westorange.org

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

NOT APPLICABLE

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 Orange 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 Divi¡sion. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: NONE

_____
(Registered Municipal Accountant

_____
(Firm Name

_____
(Address)

_____
(Address)

_____
(Phone Number)

_____
(Fax Number)

Certified by me

this _____ day of _____, 2013

NOT APPLICABLE

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 fiscal year 2012 as required under N.J.A.C. 5:23-4.17.

Printed Name: Thomas Tracey

Signature: Thomas Tracey

Certificate #: 006255

Date: ~~41353.00~~ 3-25-13

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of West Orange

Chief Financial Officer: John O. Gross

Signature:

Certificate #: N-0541

Date: 3/20/13

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

NOT APPLICABLE

Municipality: Township of West Orange

Chief Financial Officer: John O. Gross

Signature:

Certificate #: N-0541

Date:

22-6002396
Federal ID #

Township of West Orange
Municipality

Essex
County

Report of Federal and State Financial Assistance Expenditure of Awards

Fiscal Year Ending: **December 31, 2012**

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 979,094.98	$ 173,601.93	$ -

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

X 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 Receeipts tax, etc.) since there are no compliance requirements.**

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

Signature of Chief Financial Officer

3/20/13
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 Township of West Orange County of Essex 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. 54:4-3 5, was in the amount of $ 5,635,365,600.00 .

Kevin J. Dillon

SIGNATURE OF TAX ASSESSOR

Township of West Orange

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

Title of Account	Debit	Credit	
Cash	7,765,837.06		
Prepaid Payroll	2,132,920.08		
Receivable with Full Reserves			
Delinquent Taxes	2,433,906.97		
Interfund Receivable			
Federal and State Grants	320,056.18		
Tax Title Liens	644,959.45		
Property Acquired for Taxes	392,465.00		
Change Funds	450.00		
Sewer Rents Receivable	206,305.99		
Revenue Accounts Receivable	685,616.10		
Subtotal-Receivable with Full Reserves	4,683,759.69	4,683,759.69	
Special Emergency Note Payable	959,120.00		
Cash Liabilities			
Expenditure Reserves			
2011 Appropriation Reserves		2,924,511.93	c
Accounts Payable		204,415.04	c
Deferred Revenue			c
Sewer		462.85	c
Prepaid Taxes		822,820.70	c
Interfund Payable		359,120.00	c
Open Space Trust		226.73	c
Reserve for Tax Appeals		646,154.82	c
Due to State of New Jersey			c
Veterans and Senior Citizen Deductions		4,648.12	c
Training Fees for New Construction		14,532.00	c
Marriage Licenses		1,500.00	c
Due to County of Essex		44,211.35	c
Reserve for Lein Holders TTL		38.00	c
Reserve for TTL Premium		2,332,200.00	c
Due to BOE		1.02	c
Tax Overpayments		27,927.83	c
Sub-Total Cash Liabilities C"	7,382,770.39	7,382,770.39	
Reserve for Receivables		4,683,759.69	
Fund Balance		3,475,106.75	
Grand Total Debits / Credits	27,608,166.91	27,608,166.91	

(Do not crowd - add additional sheets)

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

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

AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Sheet NOT Used	0.00	0.00

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Cash		
Public Assistance Account #1	1,553.99	
Reserve for Public Assistance Expenditures		1,553.99
Grand Total Debits / Credits	1,553.99	1,553.99

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Federal and State Grants Receivable	2,439,864.29	
Appropriated Reserves		1,915,910.40
Unappropriated Reserves		203,897.71
Due to Current Fund		320,056.18
Grand Total Debits / Credits	2,439,864.29	2,439,864.29

(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
ANIMAL CONTROL TRUST FUND		
Cash	35,573.05	
Prepaid Payroll	592.76	
Deferred Revenue		
Prepaid Dog License Fees		3,574.80
Prepaid Cat License Fees		375.00
Accounts Receivable		
State of New Jersey		478.20
Reserve for Animal Control Expenditures		31,737.81
TOTAL	36,165.81	36,165.81
COMMUNITY DEVELOPMENT BLOCK GRANT TRUST FUND		
Cash	7,491.68	
Grants Receivable	407,101.87	
Reserve for Grant Expenditures		414,593.55
Due From/To Capital		
TOTAL	414,593.55	414,593.55
SECTION EIGHT HOUSING TRUST FUND		
Cash	118,118.64	
Prepaid Payroll	6,580.14	
Undesignated Fund Balance		124,698.78
Prepaid Advances		
TOTAL	124,698.78	124,698.78
UNEMPLOYMENT TRUST FUND		
Cash	372,119.53	
Accounts Receivable		
Payroll Agency	12,803.35	
State of New Jersey		
Reserve for Unemployment Insurance Expenditures		380,053.03
Fund Balance		4,869.85
TOTAL	384,922.88	384,922.88
Grand Total Debits / Credits	1,920,762.04	1,920,762.04

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011	(1)	$	18,865.00
		x	25%
	(2)	$	4,716.25
Municipal Public Defender Trust Cash Balance December 31, 2012	(3)	$	4,172.85

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

Amount in excess of the amount expended: 3 - (1 + 2) = ... $ 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: John O. Gross

Signature:

Certificate #: N-0541

Date: 3/20/13

Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2011 per Audit Report	Receipts	Disbursements	Transfers	Balance as at Dec. 31, 2012
1. Cash Bonds/Other Deposits	1,105,117.46	6,470,998.51	8,230,434.52	(101,218.33)	(755,536.88)
2. Accumulated Absence Trust	235,174.45	126,656.76	359,612.66		2,218.55
3. Developers Fees-COAH	2,214,806.10	504,749.24	623,847.14		2,095,708.20
4. Premium-Tax Sale	685,400.00	0.00	685,400.00		-
5. Recycling-Local Program	363,410.98	132,415.50	386,047.31		109,779.17
6. Payroll Deposits	220,026.36	3,131,894.37	3,128,128.19		223,792.54
7. Growth Share-COAH	241,468.32	1,217.02	0.00		242,685.34
8. Planning and Zoning Escrow	263,546.47	71,836.85	243,335.57	(42,761.13)	49,286.62
9. Confiscated Funds	116,246.37	17,460.01	27,066.25	(16,831.40)	89,808.73
10. Recreation Trip Account	77,603.67	313,497.04	289,399.96	70,398.95	172,099.70
11. Uniform Fire Safety-Penalties	150,890.46	25,423.00	105,789.86	50.00	70,573.60
12. Parking Offenses Adjudication					-
13. Act	17,706.49	4,112.00	0.00		21,818.49
14. Public Defender Application					-
15. Fees	8,976.71	14,061.14	18,865.00		4,172.85
16. Extra Duty Security	12,585.28	1,008,043.32	1,030,459.65	9,831.05	0.00
17. Planning and Zoning Escrow II		16,840.16		80,530.86	97,371.02
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					-
28.					-
29.					-
30.					-
31.					-
32.					-
33.					-
34.					-
35.					-
Totals:	5,712,959.12	11,839,204.92	15,128,386.11	0.00	2,423,777.93

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2011	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Current Budget					
Assessment Special Bond Issue:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
								...
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Other Liabilities								...
Trust Surplus	23,639.98	23,091.98					23,639.98	23,091.98
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	23,639.98	23,091.98	0.00	0.00	0.00	0.00	23,639.98	23,091.98

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	12,329,844.68	xxxxxxxxxxxx
Bonds and Notes Authorized by Not Issued	xxxxxxxxxxxx	12,329,844.68
Cash	4,059,380.40	
State Grants Receivable	1,913,647.62	
NJEPA Trust and Fund Loans Receivable	1,395,261.00	
Deferred Charges to Future Taxation		
Funded	34,555,740.14	
Unfunded	27,699,918.85	
Due from/to Community Development		
Accounts Payable		
Serial Bonds Payable		30,950,000.00
NJEPA Trust and Fund Loans Payable		3,384,941.31
Bond Anticipation Notes Payable		15,607,303.00
Improvement Authorizations		
Funded		12,179,955.43
Unfunded		
Capital Improvement Fund		3,223.96
Reserves		
Reserve for Encumberances		5,518,726.36
Parking Garage		36,073.26
State Green Acres		103,270.02
Reserve for Receivables		1,712,666.70
Reserve to Pay Debt Service		
Fund Balance		127,787.97
Grand Totals	81,953,792.69	81,953,792.69

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	2,323,780.49	9,302,736.91	3,876,264.92	7,750,252.48
Trust - Assessment	1,308.31	21,783.67		23,091.98
Trust - Dog License	1,338.00	37,027.90	2,792.85	35,573.05
Trust - Other	16,100.51	4,392,020.95	214,390.88	4,193,730.58
Capital - General	150,944.70	3,920,357.43	11,921.73	4,059,380.40
Swimming Pool - Operating		61,217.06		61,217.06
Swimming Pool - Capital				
Swimming Pool Utility - Assessment Trust				
Public Assistance **	450.00	1,553.99	450.00	1,553.99
Garbage District				
Public Assistance **				
Garbage District				
Public Assistance **				
Garbage District				
Trust Funds				
Community Development		7,578.16	86.48	7,491.68
Unemployment		386,054.09	13,934.56	372,119.53
Municipal Insurance		40,651.18	679.12	39,972.06
Workers' Compensation		42,279.71	32.93	42,246.78
Section Eight		129,860.49	11,741.85	118,118.64
Open Space Trust		533,587.48	7,735.00	525,852.48
Special Improvement District				
Payroll		105,501.34	105,501.34	
Total	2,493,922.01	18,982,210.36	4,245,531.66	17,230,600.71

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____ Title: Chief Financial Officer

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PNC Bank, NA	
Checking Accounts	
Current	2,640,565.26
Current II	1,096,033.66
Community Development	7,578.16
Animal Control Fund	37,027.90
General Trust	1,866,447.66
Unemployment Trust	33,116.90
Workers' Compensation Trust	42,279.71
Assessment Trust Fund	21,783.67
Swimming Pool Operating	61,217.06
General Capital	3,920,357.43
Section Eight	129,860.49
Payroll Account	105,501.34
Special Improvement District Account	
Savings Accounts	
Current	0.00
General Trust	187,179.75
Wachovia Bank, NA	
Checking Accounts	
Public Assistance Trust Fund #1	1,553.99
Public Assistance Trust Fund #2	0.00
TD Bank NA	
Savings Accounts	
Unemployment Trust	352,937.19
Open Space Trust	533,587.48
Garden State Community Bank	
Savings Accounts	
Current	5,316,137.99
Municipal Insurance Trust	40,651.18
General Trust	2,095,708.20
General Trust	242,685.34
Llewellyn-Edison Savings Bank	
Savings Accounts	
Current	250,000.00
Grand Total - details of "Cash on Deposit"	18,982,210.36

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.

Sheet 9a

Total Sheet 9a	18,982,210.36
Total Sheet 9b	0.00
Total Sheet 9c	0.00
Total Sheet 9d	0.00
Total "Cash on Deposit" from Sheet 9	18,982,210.36

Y:\2012 Finance\AFS\[AFS_Main.xls]Sheet9 Proof O.K.

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance January 1, 2012	2012 Budget Revenue Realized	Received	Adustment/ Returned to State	Cancelled	Balance Dec. 31, 2012
Transportation Trust Fund Authority Act						-
TTFAA - Undercliff Teaarce	250,000.00		62,500.00			187,500.00
TTFAA - Pleasant Valley Way						-
TTFAA - Old Salem Road	69,875.00		69,875.00			-
TTFAA - Bell Terrace	42,500.00	210,000.00				252,500.00
TTFAA - West Orange Streetscape	1,905,114.25		659,539.48			1,245,574.77
TTFAA - Byrne Road	60,210.90					60,210.90
Senior Citizen Dental						-
Senior Citizen Nurse-Health Services						-
Neighborhood Preservation Fund-Valley						-
West Orange Municipal Alliance	44,588.90	71,149.71	75,971.61			39,767.00
COPS in Shops	9,413.27	1,546.13				10,959.40
Essex County Open Space and Recreation						-
Tree Planting Grant						-
Municipal Stormwater Regulation Program	5,155.00					5,155.00
JJDP Summer Expansion	2,902.26		380.00			2,522.26
Commuter Shuttle Grant	60,000.00					60,000.00
No Net Tree Loss Reforestation	98,100.00					98,100.00
Assistance to Firefighters Grant						-
Wastewater Treatment Fund	123,899.00					123,899.00
Hazardous Discharege Site Remediation	92,975.65		71,076.94			21,898.71
Subtotals this Sheet ONLY	2,764,734.23	282,695.84	939,343.03	0.00	0.00	2,108,087.04

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)

[Extra Sheet]

Grant	Balance January 1, 2012	2012 Budget Revenue Realized	Received		Cancelled	Balance Dec. 31, 2012
Clean Communities		58,852.85	58,852.85			-
Pedestrian Safety Enforcement	8,000.00		0.00			8,000.00
Safe and Secure Communities		60,000.00				60,000.00
Drunk Driving Enforcement Fund						-
Byrne Memorial Equipment Grant	67,616.00		64,109.00			3,507.00
NJDOH-H1N1 Grant						-
Over the Limit-Under Arrest						-
Energy Efficiency and Conservation Block Grant	155,800.00		0.00			155,800.00
Sustainable Jersey Small Grant						-
Recycling Tonnage						-
Essex Cty DOA Senior Citizens Grant	4,418.00	17,171.00	17,172.00			4,417.00
						-
Property Acquisition - Parking Garage						-
Essex County-Delinquency Prevention Grant	18,563.00	18,562.00				37,125.00
Bullet Proof Vest Fund		21,302.25				21,302.25
ILEA Grant		27,840.00				27,840.00
NJ Clean Energy Grant		13,786.00				13,786.00
						-
						-
						-
						-
Totals, including "Extra" Sheets	3,019,131.23	500,209.94	1,079,476.88	0.00	0.00	2,439,864.29

Sheet 10a [Extra sheet]

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2012	Transferred from 2012 Budget Appropriations			Expended		cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Transportation Trust Fund Authority Act	376,110.18	210,000.00			59,776.16			526,334.02
Senior Citizen Dental								-
Senior Citizen Nurse-Health Services								-
West Orange Municipal Alliance	41,051.56	71,149.71			73,371.92			38,829.35
Enhanced 911 Assistance	11,287.53							11,287.53
NJHSS-H1N1 Program								-
Sustainable Jersey Small Grant	183.00							183.00
Clean Communities Program	89,663.39	58,852.85			10,677.23			137,839.01
Drunk Driving Enforcement Fund	5,484.47	3,372.53			1,240.28			7,616.72
Wastewater Treatment Fund	279,358.00							279,358.00
Safe and Secure Communities Program		60,000.00						60,000.00
Public Health Priority Funding	17.38							17.38
Essex County Open Space and Recreation								-
Body Armor Replacement Fund	10,040.00	8,594.71			6,760.00			11,874.71
Challengr Grant Bus Shuttle	60,000.00							60,000.00
Hazardous Discharge Site Remediation	147,379.74							147,379.74
Neighborhood Preservation Program-Valley	73.24							73.24
Pedestrian Safety Enforcement	8,000.00							8,000.00
Junior League-DVRT Grant								-
JJDP Summer Expansion	1,399.17							1,399.17
Over the Limit-Under Arrest								-
Subtotals this Sheet ONLY	1,030,047.66	411,969.80	0.00	0.00	151,825.59	0.00	0.00	1,290,191.87

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (Cont'd)

Grant	Balance January 1, 2012	Transferred from 2012 Budget Appropriations			Expended		Cancelled	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Municipal Stormwater Regulation Program	20,619.00							20,619.00
Bullet Proof Vest Partnership	6,195.00	21,302.25			5,915.00			21,582.25
Tree Planting Grant								-
COPS in Shops	9,117.46	1,546.13			9,195.06			1,468.53
Byrne Memorial Justice Program	7,316.10				7,132.49			183.61
Assistance to Firefighters Grant	459.11							459.11
No Net Loss Reforestation Grant	24,284.87				24,284.87			-
Energy Efficiency and Conservation								-
Block Grant	155,800.00							155,800.00
Essex Cty DOA Senior Citizens		17,171.00			17,171.00			-
								-
Property Acquisition - Parking Garage								-
Essex County-Delinquency Prevention Grant	2,902.26	18,562.00			17,854.08			3,610.18
Recycling Tonnage Grant		54,817.70						54,817.70
West Orange Streetscape	1,244,870.97				919,318.82			325,552.15
NJ Clean Energy			13,786.00					13,786.00
Essex County ILEA Grant		27,840.00						27,840.00
								-
								-
								-
								-
Totals, including "Extra" Sheets	2,501,612.43	553,208.88	13,786.00	0.00	1,152,696.91	0.00	0.00	1,915,910.40

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2012	Transferred to 2012 Budget Appropriations			Received		Miscellaneour Revenue	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
ABC Grant					14,652.03			14,652.03
Senior Citizen Nurse-Health Services								-
West Orange Municipal alliance								-
NJHSS-H1N1 Program								-
Sustainable Jersey Small Grant								-
Clean Communities Program								-
Drunk Driving Enforcement Fund	3,372.53	3,372.53						-
Safe and Secure Communities Program								-
Public Health Priority Funding								-
Body Armor Replacement Fund	8,594.71	8,594.71			8,643.61			8,643.61
Challenge Grant Bus Shuttle								-
JJDP Summer Expansion								-
Cops in Shops								-
Byrne Memorial Justice Assistance								-
Assistance to Firefighters Grant								-
No Net Loss Reforestation Grant								-
Energy Efficiency and Conservation								-
Block Grant								-
Recycling Tonnage Grant	54,818.47	54,817.70			52,008.30			52,009.07
Essex Cty DOA Senior Citizens								-
PSE ROJECT					128,593.00			128,593.00
Grand Totals	66,785.71	66,784.94	0.00	0.00	203,896.94	0.00	0.00	203,897.71

Sheet 12

Township Of West Orange [Code 0722], Essex County - AFS CY 2012

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2012		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxx	-
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	xxxxxxxxxx	
Levy School Year July 1, 2012 - June 30, 2013		xxxxxxxxxx	
Levy Calendar Year 2012		xxxxxxxxxx	121,879,095.00
Paid		121,879,093.98	xxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003-00	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 -2013)	85004-00	1.02	xxxxxxxxxx
		121,879,095.00	121,879,095.00

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

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2012	85045-00	xxxxxxxxxx	476,171.72
2012 Levy	81105-00	xxxxxxxxxx	148,044.35
Interest Earned		xxxxxxxxxx	796.14
Expended		98,933.00	xxxxxxxxxx
Balance December 31, 2012	85046-00	526,079.21	xxxxxxxxxx
		625,012.21	625,012.21

THIS SHEET NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE		Debit	Credit
Balance January 1, 2012		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85032-00	xxxxxxxxxx	
Levy School Year July 1, 2012 - June 30, 2013		xxxxxxxxxx	-
Levy Calendar Year 2012		xxxxxxxxxx	-
Paid		-	xxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033-00	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85034-00	-	xxxxxxxxxx
		0.00	0.00

#Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE		Debit	Credit
Balance January 1, 2012		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85042-00	xxxxxxxxxx	
Levy School Year July 1, 2012 - June 30, 2013		xxxxxxxxxx	-
Levy Calendar Year 2012		xxxxxxxxxx	-
Paid		-	xxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85043-00	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85044-00	-	xxxxxxxxxx
		0.00	0.00

#Must include unpaid requisitions.

 THIS SHEET NOT APPLICABLE

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2012		xxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxx	70,683.08
			-
2012 Levy:		xxxxxxxxxx	xxxxxxxxxx
General County	80003-03	xxxxxxxxxx	27,836,250.31
County Library	80003-04	xxxxxxxxxx	-
County Health		xxxxxxxxxx	-
County Open Space Preservation		xxxxxxxxxx	944,026.83
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	42,726.01
			-
Paid		28,849,474.88	xxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxx	xxxxxxxxxx
County Taxes		1,485.34	xxxxxxxxxx
Due County for Added & Omitted Taxes		42,726.01	xxxxxxxxxx
		28,893,686.23	28,893,686.23

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2012		80003-06	xxxxxxxxxx	
2012 Levy (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxxx	xxxxxxxxxx
Fire -	81108-00	-	xxxxxxxxxx	xxxxxxxxxx
Sewer -	81111-00	-	xxxxxxxxxx	xxxxxxxxxx
Water -	81112-00	-	xxxxxxxxxx	xxxxxxxxxx
Garbage -	81109-00	-	xxxxxxxxxx	xxxxxxxxxx
Open Space -	81105-00	-	xxxxxxxxxx	xxxxxxxxxx
Open Space -	81105-00	148,044.35	xxxxxxxxxx	xxxxxxxxxx
Open Space -	81105-00	106,004.66	xxxxxxxxxx	xxxxxxxxxx
Special Improvement District		-	xxxxxxxxxx	xxxxxxxxxx
		-	xxxxxxxxxx	xxxxxxxxxx
Total 2012 Levy		80003-07	xxxxxxxxxx	254,049.01
Paid		80003-08	-	xxxxxxxxxx
Balance December 31, 2012		80003-09	254,049.01	xxxxxxxxxx
			254,049.01	254,049.01

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2012	80004-01	xxxxxxxxxx	
State Library Aid Received in 2012	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxxx
Balance December 31, 2012	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2012	80004-03	xxxxxxxxxx	
State Library Aid Received in 2012	80004-04	xxxxxxxxxx	
Expended	80004-11		xxxxxxxxxx
Balance December 31, 2012	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2012	80004-05	xxxxxxxxxx	
State Library Aid Received in 2012	80004-06	xxxxxxxxxx	
Expended	80004-13		xxxxxxxxxx
Balance December 31, 2012	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2012	80004-07	xxxxxxxxxx	
State Library Aid Received in 2012	80004-08	xxxxxxxxxx	
Expended	80004-15		xxxxxxxxxx
Balance December 31, 2012	80004-16	-	-
		0.00	0.00

SHEET NOT APPLICABLE

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	2,537,253.00	2,537,253.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	-	-	-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget		13,827,053.00	14,548,143.63	721,090.63
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals from Sheet 17a		13,786.00	13,786.00	-
				-
Total Miscellaneous Revenue Anticipated	80103-	13,840,839.00	14,561,929.63	721,090.63
Receipts from Delinquent Taxes	80104-	2,992,856.81	2,964,020.66	(28,836.15)
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	51,075,300.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	51,075,300.00	51,534,877.22	459,577.22
		70,446,248.81	71,598,080.51	1,151,831.70

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	199,359,357.77
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00	121,879,095.00	xxxxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxxxx
County Taxes	80111-00	28,780,277.14	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	42,726.01	xxxxxxxxxx
Special District Taxes	80113-00	254,049.01	xxxxxxxxxx
Municipal Open Space Tax	80120-00	148,044.35	xxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	-
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00		xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	48,255,166.26	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx	-
		199,359,357.77	199,359,357.77

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

STATEMENT OF GENERAL BUDGET REVENUES 2012
(Continued)
Miscelllaneous Revenues Anticipated: Added By N.J.S. 40 A:4-87

Source	Budget	Realized	Excess or (Deficit)
			-
State of New Jersey			-
Clean Energy Program	13,786.00	13,786.00	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Totals (to Sheet 17)	13,786.00	13,786.00	0.00

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

CFO Signature:

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted			80012-01	70,418,676.00
2012 Budget - Added by N.J.S. 40A:4-87			80012-02	13,786.00
Appropriated for 2012 (Budget Statement Item 9)			80012-03	70,432,462.00
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item9)			80012-04	600,000.00
Total General Appropriations (Budget Statement Item 9)			80012-05	71,032,462.00
Add: Overexpenditures (see footnote)			80012-06	-
Total Appropriations and Overexpenditures			80012-07	71,032,462.00
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	64,217,190.93		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	3,279,710.96		
Reserved	80012-10	3,076,550.56		
Total Expenditures			80012-11	70,573,452.45
Unexpended Balances Canceled (see footnote)			80012-12	459,009.55

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2012 Authorizations		
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:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxx	721,090.63
Delinquent Tax Collections	80013-02	xxxxxxxxxx	-
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	459,577.22
Unexpended Balances of 2012 Budget Appropriations	80013-04	xxxxxxxxxx	459,009.55
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	475,380.22
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxx	-
Unexpended Balances of 2011 Appropriation Reserves	80013-05	xxxxxxxxxx	749,745.15
Prior Years Interfunds Returned in 2012	80013-06	xxxxxxxxxx	130,676.91
		xxxxxxxxxx	
Accounts Payable Cancelled		xxxxxxxxxx	
		xxxxxxxxxx	
		xxxxxxxxxx	
		xxxxxxxxxx	
		xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2012	80013-07	-	xxxxxxxxxx
Balance December 31, 2012	80013-08	xxxxxxxxxx	1.02
Deficit in Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxxx
Delinquent Tax Collections	80013-10	28,836.15	xxxxxxxxxx
			xxxxxxxxxx
Required Collection of Current Taxes	80013-11	-	xxxxxxxxxx
Interfund Advances Originating in 2012	80013-12	-	xxxxxxxxxx
Prior Year Tax Exemption Disallowed			xxxxxxxxxx
Prior Year Revenue Refunded		32,654.89	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,933,989.66	xxxxxxxxxx
		2,995,480.70	2,995,480.70

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Extra Duty Security Fee	95,095.74
Sdale of Township Owned Properties	46,332.00
Essex Fells Health Services	12,767.25
Towing Contract	10,905.00
Toby Katz Rental	26,480.00
FEMA Reimbursement	214,802.13
Other Miscellaneous Revenues	68,998.10
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$ 475,380.22

SURPLUS - CURRENT FUND
YEAR 2012

		Debit	Credit
1. Balance January 1, 2012	80014-01	xxxxxxxxxx	3,078,370.09
2.		xxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxxx	2,933,989.66
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	2,537,253.00	xxxxxxxxxx
5. Amount Appropriated in the 2012 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2012	80014-05	3,475,106.75	xxxxxxxxxx
		6,012,359.75	6,012,359.75

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

Cash		80014-06	7,765,837.06
Investments		80014-07	
Prepaid Payroll			2,132,920.08
Sub Total			9,898,757.14
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	7,382,770.39
Cash Surplus		80014-09	2,515,986.75
Deficit in Cash Surplus		80014-10	-
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-	
Deferred Charges #	80014-12	959,120.00	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	959,120.00
		80014-15	3,475,106.75

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

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2012 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			82101-00	$ 201,791,773.20
or (Abstract of Ratables)			82113-00	$ -
2. Amount of Levy Special District Taxes			82102-00	$ -
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			82103-00	$ -
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	$ 664,041.16
5a. Subtotal 2012 Levy		$ 202,455,814.36		
5b. Reductions due to tax appeals**		$ 705,240.10		
5c. Total 2012 Tax Levy			82106-00	$ 201,750,574.26
6. Transferred to Tax Title Liens			82107-00	$ 269,574.36
7. Transferred to Foreclosed Property			82108-00	$
8. Remitted, Abated or Canceled			82109-00	$ (312,264.84)
9. Discount Allowed			82110-00	$
10. Collected in Cash: In 2011	82121-00	$ 3,355,186.25		
In 2012 *	82122-00	$ 195,782,175.90		
R.E.A.P. Revenue	82124-00	$ -		
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 221,995.62		
Total To Line 14	82111-00	$ 199,359,357.77		
11. Total Credits				$ 199,316,667.29
12. Amount Outstanding December 31, 2012			83120-00	$ 2,433,906.97

13. Percentage of Cash Collections to Total 2012 Levy (Item 10 divided by Item 5c) is: 98.81% (82112-00) Note A

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	$ 199,359,357.77
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$ -
To Current Taxes Realized in Cash (Sheet 17)	$ 199,359,357.77

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

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

* Include overpayments applied as part of 2012 collections.

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

This Sheet is NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2012

Utilized 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) ..... $ N/A

LESS: Proceeds from Accelerated Tax Sale ..... -

NET Cash Collected ..... $ N/A

Line 5c (Sheet 22) Total 2012 Tax Levy..... $ N/A

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is ..... N/A %

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22) ..... $ N/A

LESS: Proceeds from Tax Levy Sale (excluding premium) ..... -

NET Cash Collected ..... $ N/A

Line 5c (Sheet 22) Total 2012 Tax Levy ..... $ N/A

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is ..... N/A %

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

	Debit	Credit
1. Balance January 1, 2012	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	5,883.74
2. Sr. Citizens Deductions Per Tax Billings	82,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	140,250.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	3,000.00	xxxxxxxxxx
5.		
6.		
6a.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	3,254.38
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	220,750.00
10.		
11.		
11a.		
12. Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	4,638.12	xxxxxxxxxx
	229,888.12	229,888.12

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

Line 2	82,000.00
Line 3	140,250.00
Line 4	3,000.00
Sub-Total	225,250.00
Less: Line 7	3,254.38
To Item 10, Sheet 22	221,995.62

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

		Debit	Credit
Balance January 1, 2012		xxxxxxxxxx	1,420,243.80
Taxes Pending Appeal	1,420,243.80	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	-
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	-
2012 Budget Appropriation			650,000.00
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		1,424,088.98	xxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	xxxxxxxxxx
Balance December 31, 2012		646,154.82	xxxxxxxxxx
Taxes Pending Appeal *	-	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals	-	xxxxxxxxxx	xxxxxxxxxx
		2,070,243.80	2,070,243.80

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

Joanne Gagliardo
Signature of Tax Collector

8157
License #

3/22/2013
Date

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

			YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8(L)(Exclusive of Reserve for Uncollected Taxes)		80015-	70,081,521.21	xxxxxxxxxx
2. Local District School Tax -	Actual	80016-		
	Estimate **	80017-	124,316,676.90	xxxxxxxxxx
3. Regional School District Tax -	Actual	80025-		
	Estimate *	80026-		xxxxxxxxxx
4. Regional High School Tax - School Budget	Actual	80018-		
	Estimate *	80019-		xxxxxxxxxx
5. County Tax	Actual	80020-		
	Estimate *	80021-	29,354,367.61	xxxxxxxxxx
6. Special District Tax	Actual	80022-		
	Estimate *	80023-	105,000.00	xxxxxxxxxx
7. Municipal Open Space Tax	Actual	80027-		
	Estimate *	80028-	146,519.50	xxxxxxxxxx
8. Total General Appropriations & Other Taxes		80024-01	224,004,085.22	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)		80024-02	20,973,923.80	
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	203,030,161.42	
11. Amount of Item 10 Divided by **98.81%** [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05	205,475,317.70	

Analysis of Item 11:	
Local District School Tax (Amount Shown on Line 2 Above)	124,316,676.90
Regional School District Tax (Amount Shown on Line 3 Above)	0.00
Regional High School Tax (Amount Shown on Line 4 Above)	0.00
County Tax (Amount Shown on Line 5 Above)	29,354,367.61
Special District Tax (Amount Shown on Line 6 Above)	105,000.00
Municipal Open Space Tax (Amount Shown on Line 7 Above)	146,519.50
Tax in Local Municipal Budget	51,552,753.69
Total Amount (see Line 11)	205,475,317.70

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

** May not be stated in an amount less than proposed budget submitted by the Local I of Education to the Commissioner of Education on January 15, 2013 (Chap. 13 P.L. 1978). Consideration must be given calendar year calculation

12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	2,445,156.28	
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		70,081,521.21	
Item 12 - Appropriation: Reserve for Uncollected Taxes		2,445,156.28	
Sub-Total		72,526,677.49	
Less: Item 9 - Total Anticipated Revenues		20,973,923.80	
Amount to be Raised by Taxation in Municipal Budget	80024-07	51,552,753.69	

Note:

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

NOT APPLICABLE

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

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26 , Item 14A) x % of
collection (Item 16) $ N/A

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

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

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

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)	$	N/A
Total	$	-
3. Less: Anticipated Revenues (item 5, budget sheet 11)	$	-
4. Cash Required	$	-
5. Total Required at 0.00% (items 4 + 6)	$	-
6. Reserve for Uncollected Taxes (item E above)	$	N/A

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2012			3,510,969.48	xxxxxxxxxx
A. Taxes	83102-00	3,341,771.10	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00	169,198.38	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxx	171,563.73
B. Tax Title Liens		83106-00	xxxxxxxxxx	-
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxx	-
B. Tax Title Liens		83109-00	xxxxxxxxxx	-
4. Added Taxes		83110-00	-	xxxxxxxxxx
5. Added Tax Title Liens		83111-00	269,574.36	xxxxxxxxxx
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxx	(1) 227,442.71
B. Tax Title Liens - Transfer from Taxes		83107-00	(1) 227,442.71	xxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxx	3,608,980.11
8. Totals			4,007,986.55	4,007,986.55
9. Balance Brought Down			3,608,980.11	xxxxxxxxxx
10. Collected:			xxxxxxxxxx	2,964,020.66
A. Taxes	83116-00	2,942,764.66	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00	21,256.00	xxxxxxxxxx	xxxxxxxxxx
11. Interests and Costs - 2012 Tax Sale		83118-00	-	xxxxxxxxxx
12. 2012 Taxes Transferred to Liens		83119-00	-	xxxxxxxxxx
13. 2012 Taxes		83123-00	2,433,906.97	xxxxxxxxxx
14. Balance December 31, 2012			xxxxxxxxxx	3,078,866.42
A. Taxes	83121-00	2,433,906.97	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00	644,959.45	xxxxxxxxxx	xxxxxxxxxx
15. Totals			6,042,887.08	6,042,887.08

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No.9) is **82.13%**

17. Item No. 14 multiplied by percentage shown above is **$ 2,528,643.38** 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	392,465.00	xxxxxxxxxx
2. Foreclosed or Deeded in 2012		xxxxxxxxxx	xxxxxxxxxx
3. Tax Title Liens	84103-00		xxxxxxxxxx
4. Taxes Receivable	84104-00		xxxxxxxxxx
5A.	84102-00		xxxxxxxxxx
5B.	84105-00	xxxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxxx	
8. Sales		xxxxxxxxxx	xxxxxxxxxx
9. Cash *	84109-00	xxxxxxxxxx	-
10. Contract	84110-00	xxxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxxx
14. Balance December 31, 2012	84114-00	xxxxxxxxxx	392,465.00
		392,465.00	392,465.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2012	84115-00		xxxxxxxxxx
16. 2012 Sales from Foreclosed Property	84116-00		xxxxxxxxxx
17. Collected *	84117-00	xxxxxxxxxx	-
18.	84118-00	xxxxxxxxxx	
19. Balance December 31, 2012	84119-00	xxxxxxxxxx	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2012	84120-00		xxxxxxxxxx
21. 2012 Sales from Foreclosed Property	84121-00		xxxxxxxxxx
22. Collected *	84122-00	xxxxxxxxxx	-
23.	84123-00	xxxxxxxxxx	
24. Balance December 31, 2012	84124-00	xxxxxxxxxx	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2012	-
	(84125-00)
Realized in 2012 Budget	-
To Results of Operations (Sheet 19)	-

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

Caused By	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorization - Municipal *	$	$	$	$ -
2. Emergency Authorization - Schools	$	$	$	$ -
3.	$	$	$	$ -
4.	$	$	$	$ -
5.	$	$	$	$ -
6.	$	$	$	$ -
7.	$	$	$	$ -
8.	$	$	$	$ -
9.	$	$	$	$ -
10.	$	$	$	$ -
11.	$	$	$	$ -

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

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

NONE

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$
6.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of YEAR 2013
1.				$	
2.				$	
3.				$	
4.				$	
5.				$	

N.J.S. 40A:4-53 SPECIAL EMERGENCY

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
06/14/11	Severance liabilities from accrued leave	448,900.00	89,780.00	448,900.00	89,780.00		359,120.00
11/27/12	Hurricane Sandy Emergency	600,000.00	120,000.00	600,000.00	-		600,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	1,048,900.00	209,780.00	1,048,900.00	89,780.00	-	959,120.00
				80025-00	80026-00		

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

Chief Financial Officer

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

Sheet 29

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

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

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

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2012" must be entered here and then raised in the 2013 Budget.

Sheet 30
NOT APPLICABLE

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

~~(COUNTY)~~ (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxxxxx	34,335,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	3,385,000.00	xxxxxxxxxx	
Outstanding, December 31, 2012	80033-04	30,950,000.00	xxxxxxxxxx	
		34,335,000.00	34,335,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	$ 3,345,000.00
2013 Interest on Bonds *		80033-06	1,188,913.00	

ASSESSMENT SERIAL BONDS **NOT APPLICABLE**

Outstanding January 1, 2012	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2012	80033-10	-	xxxxxxxxxx	
		-	-	
2013 Bond Maturities - Assessment Bonds			80033-11	$ -
2013 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	$ 1,188,913.00

LIST OF BONDS ISSUED DURING 2012 **NOT APPLICABLE**

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

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

~~(COUNTY)~~(MUNICIPAL) NJEIT Trust and Fund LOAN

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01	xxxxxxxxxx	3,622,170.14	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	237,228.83	xxxxxxxxxx	
ARRA Principal forgiveness				
Outstanding, December 31, 2012	80033-04	3,384,941.31	xxxxxxxxxx	
		3,622,170.14	3,622,170.14	
2013 Loan Maturities			80033-05	$ 233,743.00
2013 Interest on Loans			80033-06	$ 74,448.00
Total 2013 Debt Service for		Loan	80033-13	$ 308,191.00
		LOAN	**NOT**	**APPLICABLE**
Outstanding January 1, 2012	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2012	80033-10	-	xxxxxxxxxx	
		-	-	
2013 Loan Maturities			80033-11	$ -
2013 Interest on Loans			80033-12	$ -
Total 2013 Debt Service for		Loan	80033-13	$ -

LIST OF LOANS ISSUED DURING 2012

NOT APPLICABLE Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

TYPE I SCHOOL TERM BONDS

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2012

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

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2012	2013 Interest Requirement
1. Emergency Notes	80036-	$ -	$ -
2. Special Emergency Notes	80037-	$ -	$ -
3. Tax Anticipation Notes	80038-	$ -	$ -
4. Interest on Unpaid State and County Taxes	80039-	$ -	$ -
5.		$ -	$ -
6.		$ -	$ -
7.		$ -	$ -

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. ORD#1435-97 Various Capital Imprv	50,000.00	12/30/09	47,500.00	10/23/13	1.500%	2,631.58	712.50	10/23/13
2. ORD#1905-03 Various Capiatl Improvements	300,000.00	05/24/12	30,000.00	05/23/13	1.500%	-	450.00	05/23/13
3.	14,770.00	12/15/10	14,770.00	05/23/13	1.500%	597.49	221.55	05/23/13
4. ORD#2018-05 Various Capital Imprv	150,000.00	12/15/10	150,000.00	05/23/13	1.500%	4,901.96	2,250.00	05/23/13
5. ORD#2069-06 Various Capital Improvements	51,453.00	12/15/10	51,453.00	05/23/13	1.500%	3,945.78	771.80	05/23/13
6. ORD#2078-06 Various Capital Improvements	188,981.00	05/24/11	150,000.00	05/23/13	1.500%	-	2,250.00	05/23/13
7. ORD#2078-06 Various Capital Improvements	200,000.00	12/30/09	194,000.00	10/23/13	1.500%	6,930.01	2,910.00	10/23/13
8. ORD#2125-07 Various Capital Improvements	150,000.00	05/24/11	50,000.00	05/23/13	1.500%	-	750.00	05/23/13
9. ORD#2133-07 Various Capital Improvements	500,000.00	05/24/11	400,000.00	05/23/13	1.500%	-	6,000.00	05/23/13
10. ORD# 2166--08 Various Capital Improvements	400,000.00	12/30/09	384,000.00	10/23/13	1.500%	17,528.48	5,760.00	10/23/13
11. ORD#2172-08 Various Capital Improvements	952,517.00	05/24/11	650,000.00	05/23/13	1.500%	-	9,750.00	05/23/13
12. ORD#2209-09 Various Capital Improvements	375,000.00	12/15/10	375,000.00	05/23/13	1.500%	28,452.20	5,625.00	05/23/13
13.	300,000.00	05/24/11	300,000.00	5/242012	1.500%	-	4,500.00	5/242012
14. ORD#2211-09 Various Road Improvements	229,400.00	10/26/10	229,400.00	10/23/13	1.500%	12,073.68	3,441.00	10/23/13
15.	150,000.00	12/15/10	150,000.00	05/23/13	1.500%	7,894.74	2,250.00	05/23/13
16.	25,000.00	05/24/11	25,000.00	05/23/13	1.500%	-	375.00	05/23/13
Subtotals Sheet 33 ONLY	4,037,121.00	xxxxxxxxxx	3,201,123.00	xxxxxxxxxx	xxxxxxxxxx	84,955.93	48,016.85	xxxxxxxxxx
						80051-01	80051-02	

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 I 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 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
17. ORD#2214-09 Joiont Meeting Capital Assessment	25,000.00	12/15/10	25,000.00	05/23/13	1.500%	316.46	375.00	05/23/13
18. ORD#2216-09 Various Road Improvements	1,500,000.00	12/30/09	1,425,000.00	10/23/13	1.500%	78,947.37	21,375.00	10/23/13
19.	233,750.00	12/15/10	233,750.00	05/23/13	1.500%	12,302.63	3,506.25	05/23/13
20. ORD#2222-09 Upgrade of Communications System	1,318,490.00	12/15/10	1,318,490.00	05/23/13	1.500%	101,422.31	19,777.35	05/23/13
21.	296,510.00	12/24/11	296,510.00	05/23/13	1.500%	-	4,447.65	05/23/13
22. ORD#2232-09 Various Capital Improvements	23,125.00	12/15/10	23,125.00	05/23/13	1.500%	1,058.84	346.88	05/23/13
23.	10,000.00	05/24/12	10,000.00	05/23/13	1.500%	-	150.00	05/23/13
24. ORD#2237-09 Various Capital Improvements	2,100,000.00	12/15/10	2,100,000.00	05/23/13	1.500%	110,526.32	31,500.00	05/23/13
25.	100,000.00	05/24/11	100,000.00	05/23/13	1.500%	-	1,500.00	05/23/13
26. ORD#2238-09 Tax Appeal Refunding	1,395,000.00	10/24/11	930,000.00	10/23/13	1.500%	465,000.00	13,950.00	10/23/13
27. ORD#2272-10 Various Capital Improvements	750,000.00	07/07/11	750,000.00	05/23/13	1.500%	-	11,250.00	05/23/13
28. ORD#2278-10 Various Capital Improvements	10,000.00	07/07/11	10,000.00	05/23/13	1.500%	-	150.00	05/23/13
29. ORD#2290-10 Various Capital Improvements	1,500,000.00	07/07/11	1,500,000.00	05/23/13	1.500%	-	22,500.00	05/23/13
30. ORD#2322-11 Severnce Liabilities	448,900.00	07/07/11	359,120.00	05/23/13	1.500%	89,780.00	5,386.80	05/23/13
31. ORD#2358-12 Llewellyn Park Improvements	3,684,305.00	12/20/12	3,684,305.00	12/20/13	1.000%	-	30,786.66	12/20/13
32.								
TOTALS Sheet 33 thru Sheet 33a	17,432,201.00	xxxxxxxxxx	15,966,423.00	xxxxxxxxxx	xxxxxxxxxx	944,309.84	215,018.43	xxxxxxxxxx
						80051-01	80051-02	

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 2009 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.

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 34

NOT APPLICABLE

MEMO: *See Sheet 33 for clarification of "Original Date of Issue" 80051-01 80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2012	2013 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Totals	-	-	-
		80051-01	80051-02

(Do not crowd - add additional sheets)

Sheet 34a

NOT APPLICABLE

NOT APPLICABLE

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2012		2012	Transfers	Expended	Authorizations	Balance - December 31, 2012	
Code No	*Purpose*	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
								-	-
								-	-
								-	-
1122-92	Various Capital Improvements	13,535.12	95,780.49					13,535.12	95,780.49
1258-94	Northfield Avenue Wastewater Pumping Station							-	-
1374-96	Regional Contribution Agreements	68,920.45	1,325,250.00		-	650.00		0.00	1,393,520.45
1403-96	Various Capital Improvements							-	-
1435-97	Various Capital Improvements							-	-
1448-97	Various Capital Improvements							-	-
1504-98	Various Recreational Projects							-	-
1580-98	Various Capital Improvements							-	-
1608-99	Various Capital Improvements							-	-
1619-99	Washington School Playground							-	-
1645-99	Various Capital Improvements				-	-		-	-
1697-00	Various Capital Improvements		40,755.89		(35,075.19)	5,680.70		-	-
1720-00	Various Capital Improvements		916.00		-	916.00		-	-
								-	-
								-	-
1760-01	Various Capital Improvements		264,954.18		(78,570.18)	17,811.00		-	168,573.00
1761-01	Various Capital Improvements	24,986.80			(22,209.62)			2,777.18	-
1768-01	Various Capital Improvements		3,131.96		-	-		-	3,131.96
Subtotals this Sheet ONLY		107,442.37	1,730,788.52	-	(135,854.99)	25,057.70	-	16,312.30	1,661,005.90

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (Cont'd)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2012		2012	Transfers	Expended	Authorizations	Balance - December 31, 2012	
Code No	*Purpose*	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
1791-01	Various Capital Improvements		16,712.95		(3,521.44)	13,191.51		-	-
1819-02	Various Capital Improvements		12,239.80		(12,239.80)			-	-
1823-02	Joint Meeting Capital assessment		15,225.72		-	1,320.00		-	13,905.72
								-	-
1840-02	Various Capital Improvements		258,585.94		-	2,705.76		-	255,880.18
								-	-
1886-03	Various Capital Improvements		7,075.77		-	-		-	7,075.77
1892-03	Various Capital Improvements		46,397.89		(35,445.89)	10,952.00		-	-
								-	-
1905-03	Various Capital Improvements		84,825.84		-	7,504.84		-	77,321.00
								-	-
2017-05	Storm Drainage Improvements	1,943,902.35			-	706,512.66		1,237,389.69	-
2018-05	Various Capital Improvements		52,217.16		(36,759.93)	7,852.07		-	7,605.16
2019-05	Various Road Improvements		18,805.26		-	-		-	18,805.26
2050-05	Joint Meeting Capital assessment	37,387.44				645.00		36,742.44	-
2055-05	Improvements at Stagg Field		39,773.73		(36,430.35)	-		-	3,343.38
2067-06	Redevelopment Study		337,573.35		-	-		-	337,573.35
2069-06	Various Capital Improvements		114,808.45			31,285.50		-	83,522.95
2070-06	Various Road Improvements		22,969.69		-	11,865.00		-	11,104.69
2071-06	Field Improvements at West Orange High School							-	-
2078-06	Various Capital Improvements		338,969.03			62,039.04		-	276,929.99
Subtotals this Sheet ONLY	70000-	1,981,289.79	1,366,180.58	-	(124,397.41)	855,873.38	-	1,274,132.13	1,093,067.45

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (Cont'd)

[Extra Sheet]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2012		2012	Transfers	Expended	Authorizations	Balance - December 31, 2012	
Code No	Purpose	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
2104-06	Refunding-Tax Appeals							-	-
2106-06	Various Capital Improvements							-	-
								-	-
2125-07	Various Capital Improvements		98,669.91		(63,034.85)	9,545.00		-	26,090.06
2127-07	Various Capital Improvements		223,746.37		(70,879.85)	13,791.23		-	139,075.29
2133-07	Various Capital Improvements		326,738.70		(35,835.18)	140,676.51		-	150,227.01
2160-07	Acquisition of Mobile Communications							-	-
	System		4,760.01		(190.00)			-	4,570.01
2166-08	Various Capital Improvements		59,971.91		(8,174.11)			-	51,797.80
2172-08	Various Capital Improvements		1,008,422.50			145,618.96		-	862,803.54
2176-08	Consulting Study-New Communications							-	-
	System		37,591.99		(35,174.17)			-	2,417.82
2194-09	Computer System Managing Equipment	678.40	94,030.62		(17,913.37)	14,150.00		0.00	62,645.65
2209-09	Various Capital Improvements		380,464.05		(106,522.95)	51,479.94		-	222,461.16
2211-09	Various Road Improvements		63,823.65					-	63,823.65
2214-09	Joint Meeting Capital Assessment		52,252.36			3,574.76		-	48,677.60
2216-09	Various Road Improvements		17,160.21					-	17,160.21
2222-09	Communications System Upgrade		156,536.67			150,000.00		-	6,536.67
2232-09	Various Capital Improvements		51,843.83		(34,951.16)	1,492.67		-	15,400.00
2237-09	Various Capital Improvements		833,907.40		(652,080.96)	8,460.19		-	173,366.25
2238-09	Refunding-Tax appeals							-	-
Subtotals this Sheet ONLY	70000-	678.40	3,409,920.18	-	(1,024,756.60)	538,789.26	-	0.00	1,847,052.72

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

Sheet 35b [Extra Sheet]

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (Cont'd)

[Extra Sheet]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2012		2012	Transfer	Expended	Authorizations	Balance - December 31, 2012	
Code No	*Purpose*	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
2272-10	Various Capital Improvements		649,817.28		(103,536.09)	201,852.10		-	344,429.09
2278-10	Various Capital Improvements		110,250.32			1,770.32		-	108,480.00
2290-10	Various Capital Improvements		1,106,087.84		(214,135.42)	580,607.12		-	311,345.30
2299-10	Telecommunications System		144,946.88		(4,118.74)	117,940.63		-	22,887.51
2354-12	Redevelopment Edison			6,300,000.00		-		0.00	6,300,000.00
2358-12	Llewellen Park Improvements			4,184,305.00		1,071,134.86		0.00	3,113,170.14
2366-12	Various Capital Improvements				1,606,799.25	-		0.00	1,606,799.25
								-	-
				-				-	-
				22,887.51				-	-
				22,887.51				-	-
				17,887.51				-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	2,089,410.56	8,517,991.60	10,547,967.53	-	3,393,025.37	-	1,290,444.43	16,408,237.36

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

Sheet 35c [Extra Sheet]

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2012	80031-01	xxxxxxxxxx	3,123.96
Received from 2012 Budget Appropriations *	80031-02	xxxxxxxxxx	100.00
Special Assessment Down Payment		xxxxxxxxxx	500,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	500,000.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2012	80031-05	3,223.96	xxxxxxxxxx
		503,223.96	503,223.96

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

* The full amount of the 2012 appropriation should be transferred to this account unless the balance of the appropriation is to be 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
Ordinance 2354-12 Llewellyn Park Imp	4,184,305.00	4,184,305.00	500,000.00	-
Total 80032-00	4,184,305.00	4,184,305.00	500,000.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	xxxxxxxxxx	199,973.83
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Premium on Sale of Bond Anticipation Notes			122,814.14
Appropriated to Finance Improvement Authorizations	80029-02	195,000.00	xxxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2012	80029-04	127,787.97	xxxxxxxxxx
		322,787.97	322,787.97

BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

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 $ 201,750,574.26
2. Amount of Item 1 Collectetd in 2011 (*) $ 199,359,357.77
3. Seventy (70) percent of Item 1 $ 141,225,401.98

(*) Including prepayments and overpayment 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 puposes:

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

   Levy -- $ 201,750,574.26 = $ 8,070,022.97

E.

Unpaid	2011	2012	Total
1. State Taxes	$ -	$ -	$ -
2. County Taxes	$ -	$ -	$ -
3. Amounts 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 on Sheet 8

POST CLOSING

TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2012

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Not Applicable		

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE

UTILITY ASSESSMENT TRUST FUNDS

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

Title of Account	Debit		Credit	
Not Applicable				

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009		RECEIPTS										Disbursements		Balance Dec. 31, 2012	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Not Applicable																
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - 2012

BUDGET REVENUES

Not Applicabl

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	91301-						
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-						
Rents	91303-						
Fire Hydrant Service	91304-						
Miscellaneous	91305-						
Added by N.J.S. 40A:4-87: (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal							
Deficit (General Budget) **	91306-						
	91307-						

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations			XXXXXX	XX
Adopted Budget				
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations				
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures				
Deduct Expenditures:				
Paid or Charged				
Reserved				
Surplus (General Budget) **				
Total Expenditures				
Unexpended Balance Canceled (See Footnote)				

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2012 OPERATION

WATER UTILITY

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

SECTION 1:

Not Applicable

Revenue Realized:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")				
Miscellaneous Revenue Not Anticipated				
2009 Appropriation Reserves Canceled *				
Total Revenue Realized				
Expenditures:	XXXXXX	XX		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX		
Paid or Charged				
Reserved				
Expended Without Appropriation				
Cash Refund of Prior Year's Revenue				
Overexpenditure of Appropriation Reserves				
Total Expenditures				
Less: Deferred Charges Included In Above "Total Expenditures"				
Total Expenditures - As Adjusted				
Excess				
Budget Appropriation - Surplus (General Budget) **				
Balance of "Results of 2012 Operation" Remainder= ("Excess in Operations" - Sheet 46)				
Deficit				
Anticipated Revenue - Deficit (General Budget) **				
Balance of "Results of 2012 Operation" Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)				

SECTION 2:

The following Item of "2009 Appropriation Reserves Canceled in 2012" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the Water Utility for 2009:

2009 Appropriation Reserves Canceled in 2012				
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If none, enter "None"				
*Excess (Revenue Realized)				

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

RESULTS OF 2012 OPERATIONS - WATER UTILITY

Not Applicable	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2009 Appropriation Reserves *	XXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX
*See restriction in amount on Sheet 45, SECTION 2				

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2012	XXXXXX	XX		
Excess in Results of 2012 Operations	XXXXXX	XX		
Amount Appropriated in 2012 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2012			XXXXXX	XX

ANALYSIS OF BALANCE DECEMBER 31, 2012

(FROM WATER UTILITY - TRIAL BALANCE)

Cash				
Investments				
Interfund Accounts Receivable				
Subtotal				
Deduct Cash Liabilities Marked with "C" on Trial Balance				
Operating Surplus Cash or (Deficit in Operating Surplus Cash)				
Other Assets Pledged to Operating Surplus*				
Deferred Charges #				
Operating Deficit #				
Total Other Assets				

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 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, 2009	**Not Applicable**		$ _____
Increased by:			
Water Rents Levied			$ _____
Decreased by:			
Collections		$ _____	
Overpayments applied		$ _____	
Transfer to Water Liens		$ _____	
Other		$ _____	
			$ _____
Balance December 31, 2012			$ _____

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2009		$ _____
Increased by:		
Transfers from Accounts Receivable	$ _____	
Penalties and Costs	$ _____	
Other	$ _____	
		$ _____
Decreased by:		
Collections	$ _____	
Other	$ _____	
		$ _____
Balance December 31, 2012		$ _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

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

	Caused by	Amount Dec. 31, 2011 per Audit Report	**Not Applicable** Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2012
1.				$	
2.				$	
3.				$	
4.				$	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

Not Applicable

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

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2012	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2012			XXXXXX	XX	
2012 Bond Maturities - Capital Bonds				$	
2012 Interest on Bonds *		$			

INTEREST ON BONDS - WATER UTILITY BUDGET

2012 Interest on Bonds (*Items)	$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 12/31/2012	$	
Required Appropriation 2012	$	

LIST OF BONDS ISSUED DURING 2012

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR LOANS

WATER UTILITY _____ LOAN

Not Applicable

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

WATER UTILITY _____ LOAN

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

INTEREST ON LOANS - WATER UTILITY BUDGET

2012 Interest on Loans (*Items)	$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 12/31/2012	$	
Required Appropriation 2012	$	

LIST OF LOANS ISSUED DURING 2012

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2012 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3. **Not Applicable**								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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 2008 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET		
2012 Interest on Notes	$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 12/31/2012	$	
Required Appropriation - 2012	$	

(Do not crowd - add additional sheets)

Sheet 50

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3. **Not Applicable**								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2008 or prior must be appropriated in full in the 2012 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".

Sheet 51

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2012	2012 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3. **Not Applicable**			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

(Do not crowd - add additional sheets)

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2011 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Not Applicable								
Total 70000-								

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

Sheet 52

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Not Applicable

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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	
	Not Applicable							
Total								

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

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

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

POST CLOSING

Swim Pool

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
Utility Operating Fund		
Cash	**61,217.06**	
Accounts Receivable	**-**	
Cash Liabilities		
2011 Appropriation Reserves		**26,942.49**
Encumbrances		**-**
Sub-Total Cash Liabilities "C"	**26,942.49**	**26,942.49**
Fund Balance		**34,274.57**
	88,159.55	**88,159.55**
Utility Capital Fund		
Fixed Capital	**523,433.15**	
Reserve for Amortization		**523,433.15**
	523,433.15	**523,433.15**

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

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

Title of Account	Debit		Credit	
Not Applicable				

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2009		RECEIPTS										Disbursements		Balance Dec. 31, 2012	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Not Applicable																
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 57

SCHEDULE OF Swim Pool UTILITY BUDGET - 2012

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	01	-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02			
Membership Fees		186,400.00	179,595.59	(6,804.41)
Miscellaneous		53,476.00	62,957.87	9,481.87
Added by N.J.S. 40A:4-87 (List)		XXXXXX	XXXXXX	XXXXXX
Subtotal				
Deficit (General Budget) **	07	239,876.00	242,553.46	2,677.46

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX
Adopted Budget		239,876.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		239,876.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		239,876.00
Deduct Expenditures:		
Paid or Charged	212,933.51	
Reserved	26,942.49	
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		
	239,876.00	239,876.00

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF 2012 OPERATION
_____ UTILITY

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

SECTION 1: **Not Applicable**

Revenue Realized:	XXXXXX	XX
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2009 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXX	XX
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Excess in Operations" - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2012 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

The following Item of "2009 Appropriation Reserves Canceled in 2012" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2009 for an Anticipated Deficit in the Swim Pool _____ Utility for 2009:

2009 Appropriation Reserves Canceled in 2012		
Less: Anticipated Deficit in 2009 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		

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

RESULTS OF 2012 OPERATIONS Swim Pool UTILITY

	Debit	Credit	
Excess in Anticipated Revenues	XXXXXX	2,677.46	
Unexpended Balances of Appropriations	XXXXXX		
Miscellaneous Revenue Not Anticipated	XXXXXX		
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXX	29,127.80	31,805.26
Cancel Accoununts Receivable	29.25		
Deficit in Anticipated Revenue	0.00	XXXXXX	
		XXXXXX	
Operating Deficit - to Trial Balance	XXXXXX		
Excess in Operations - to Operating Surplus	31,776.01	XXXXXX	
* See restriction in amount on Sheet 59, SECTION 2	31,805.26	31,805.26	

OPERATING SURPLUS - Swim Pool

	Debit	Credit
Balance January 1, 2012	XXXXXX	100,874.56
Excess in Results of 2012 Operations	XXXXXX	31,776.01
Amount Appropriated in 2012 Budget - Cash	98,376.00	XXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2012	34,274.57	XXXXXX
	132,650.57	132,650.57

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

Cash	61,217.06
Investments	
Interfund Accounts Receivable	
Subtotal	61,217.06
Deduct Cash Liabilities Marked with "C" on Trial Balance	26,942.49
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	34,274.57
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Accounts Receivable #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET	34,274.57

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

SCHEDULE OF Swim Pool UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011			$ 0
Increased by:			
179,595.59 Swim Pool Membership Fees			$ 179,595.59
Decreased by:			
Collections		$ 179,595.59	
Overpayments applied		$	
Transfer to	Liens	$	
Other		$	
			$ 179,595.59
Balance December 31, 2012			$ -

SCHEDULE OF _____ LIENS

Balance December 31, 2009	**Not Applicable**		$
Increased by:			
Transfers from Accounts Receivable		$	
Penalties and Costs		$	
Other		$	
			$
Decreased by:			
Collections		$	
Other		$	$
Balance December 31, 2012			$

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

_____ UTILITY FUND

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

	Caused by	Amount Dec. 31, 2009 per Audit Report	Amount in 2011 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
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

	Date	Purpose	Amount
1.		**Not Applicable**	$
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2012
1.				$	
2.				$	
3.				$	
4.				$	

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR BONDS

_____ UTILITY ASSESSMENT BONDS

Not Applicable

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

_____ UTILITY CAPITAL BONDS

Outstanding January 1, 2012	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2012			XXXXXX	XX	
2012 Bond Maturities - Capital Bonds				$	
2012 Interest on Bonds *		$			

INTEREST ON BONDS - _____ UTILITY BUDGET

2012 Interest on Bonds (*Items)	$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 12/31/2012	$	
Required Appropriation 2012		$

LIST OF BONDS ISSUED DURING 2012

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2012 DEBT SERVICE FOR LOANS

_____ UTILITY LOAN

Not Applicable

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

_____ UTILITY LOAN

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

INTEREST ON LOANS - _____ UTILITY BUDGET

2012 Interest on Loans (*Items)	$	
Less: Interest Accrued to 12/31/2011 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 12/31/2012	$	
Required Appropriation 2012	$	

LIST OF LOANS ISSUED DURING 2012

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2012 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3. **Not Applicable**								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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 2008or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 or written intent of permanent financing submitted.

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

INTEREST ON NOTES -	UTILITY BUDGET	
2012 Interest on Notes	$	
Less: Interest Accrued to 12/31/2011 Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 12/31/2012	$	
Required Appropriation - 2012	$	

(Do not crowd - add additional sheets)

Sheet 64

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2012 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3. **Not Applicable**								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2008 or prior must be appropriated in full in the 2012 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".

Sheet 65

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2012		2012 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3. **Not Applicable**						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						
			80051-01		80051-02	

(Do not crowd - add additional sheets)

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2011 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
Not Applicable								
Total 70000-								

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

Sheet 66

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

Not Applicable

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

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

UTILITY FUND

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

UTILITIES ONLY

Not Applicable

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

_____ UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2012

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

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

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

INDEX

1, 1a., & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certificate
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance-Current Fund
4.	Trial Balance-Public Assistance Fund
5.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance -Trust Funds / Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance-Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax- Regional High School Tax
15.	County Taxes Payable-Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2012 Operation-Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2012.
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriations
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments-Current
29.	Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements-Municipal
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2012
38.	General Capital Surplus, Bond Convenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

41 & 55.	Trial Balance-Utility Fund
42 & 56.	Trial Balance-Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2011 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments-Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2012; Utility Capital Surplus