ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2012 (UNAUDITED)

TY

POPULATION LAST CENSUS	43,070
NET VALUATION TAXABLE 2012	$3,224,101,916
MUNICODE	1518

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 Manchester , County c Ocean

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 Diane Lapp

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, Diane Lapp, am the Chief Financial Officer, License# N-0488, of the Township of Manchester, County of Ocean 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	Diane Lapp
Title	Chief Financial Officer
Address	Manchester Township 1 Colonial Drive, Manchester NJ 08759
Phone Number	(732) 657-8121 Extension 3601
Fax Number	(732) 657-1853
Email	dlapp@manchestertwp.com

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

NOT APPLICABLE

TY

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 Manchester 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)

Certified by me

this _____ day of ________________, 2013

____
(Fax Number)

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:	Michael Martin
Signature:	Michael Martin
Certificate #:	005468
Date:	02/10/2013

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

TY

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 Manchester
Chief Financial Officer:	Diane Lapp
Signature:	Diane Lapp
Certificate #:	N-0488
Date:	3-8-13

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality:	Township of Manchester
Chief Financial Officer:	Diane Lapp
Signature:	
Certificate #:	N-0488
Date:	

21-600823
Federal ID #

Township of Manchester
Municipality

Ocean
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	$ 22,319.04	$ 242,469.42	$ -

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

_______ Single Audit

_______ Program Specific Audit

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

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

Diane Lapp
Signature of Chief Financial Officer

2/10/13
Date

IMPORTANT!

READ INSTRUCTIONS

NOT APPLICABLE

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 Manchester County of Ocean 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 $ 3,224,101,916.00 .

SIGNATURE OF TAX ASSESSOR

Township of Manchester
MUNICIPALITY

Ocean
COUNTY

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

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	5,926,850.52	
Change Fund	470.00	
Due to State of New Jersey, Ch. 128, P.L. 1976		34,347.35
Receivable with Offsetting Reserves		
Taxes Receivable	526,437.95	
Tax Title Liens	208,274.98	
Foreclosed Property	942,474.28	
Due from Water West	2,566.83	
Due from General Trust Fund	5,779.82	
Deferred Charges - Special Emergency	595,000.00	
County Taxes Payable		26,047.62
Appropriation Reserves		
Encumbered		451,105.29
Reserved		1,436,807.63
Due to Federal and State Grant Fund		250,636.06
Due to General Capital Fund		95,000.00
Due to State of New Jersey		
Marriage License		287.00
DCA Surcharge		6,083.00
Unappropriated State Aid - GST		159,227.00
Prepaid Taxes		2,991.00
Accounts Payable		333,080.29
Tax Overpayments		65,051.96
Reserve for Tax Appeals		142,061.01
Reserve for Revaluation		109,200.00
TOTAL CASH LIABILITIES "C"		3,111,925.21 c
Reserve for Receivables		1,685,533.86
Special Emergency Note		595,000.00
Fund Balance		2,815,395.31
Grand Total Debits / Credits	8,207,854.38	8,207,854.38

(Do not crowd - add additional sheets)

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

TY

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 TY
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
PATF#1		
Cash	2,633.62	
Reserve for Expenditures		2,633.62
Discretionary Fund		
Cash	418.61	
Reserve for Expenditures		418.61
Grand Total Debits / Credits	3,052.23	3,052.23

(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

TY

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Federal and State Grants Receivable	97,834.50	
Due from Current Fund	250,636.06	
Reserve for Federal and State Grants		217,838.93
Unappropriated Reserves		130,631.63
Grand Total Debits / Credits	348,470.56	348,470.56

(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	46,444.12	
Due to State of New Jersey		43.60
Prepaid Revenue		15,906.60
Reserve for Expenditures		30,493.92
	46,444.12	**46,444.12**
General Trust Fund		
Cash	4,474,769.26	
Community Development Block Grant Receivable	65,000.00	
Due to Current Fund		5,779.82
Community Development Block Grant Reserve		56,750.00
Reserve for Special Deposits		4,477,239.44
	4,539,769.26	**4,539,769.26**
Payroll Fund		
Cash	5,262.83	
Reserve for Expenditures		5,262.83
	5,262.83	5,262.83
Grand Total Debits / Credits	4,591,476.21	4,591,476.21

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2011	(1)	$	41,750.00
		x	25%
	(2)	$	10,437.50
Municipal Public Defender Trust Cash Balance December 31, 2012	(3)	$	51,200.91

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: Diane Lapp

Signature: Diane Lapp

Certificate #: N-0488

Date: 2-10-13

Schedule of Trust Fund Reserves

TY

Purpose	Amount June 30, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2012
1. State Unemployment Insurance	183,213.49	22,707.70	6,775.11	199,146.08
2. Tax Title Lien Redemption	218,532.43	558,607.60	175,602.54	601,537.49
3. Performance Bonds	2,213,954.77	151,610.93	171,022.03	2,194,543.67
4. Police Drug Enforcement Trust Fur	39,994.67	7,415.96	6,743.88	40,666.75
5. Open Space	57,274.64	192,511.96	14,560.00	235,226.60
6. Manchester Day	2,430.80	200.00		2,630.80
7. Public Defender Fees	47,931.93	10,169.00	6,900.02	51,200.91
8. Municipal Drug Alliance	3,420.14	2,310.00	2,100.00	3,630.14
9. Recreation	13,429.44	22,495.00	22,195.16	13,729.28
10. Retirement Pay	863.50			863.50
11. Affordable Housing Trust	994,623.57	145,069.47	114,027.58	1,025,665.46
12. Compensated Balances		108,398.76		108,398.76
13.				-
14.				-
15.				-
16.				-
17.				-
18.				-
19.				-
20.				-
21.				-
22.				-
23.				-
24.				-
25.				-
26.				-
27.				-
28.				-
29.				-
30.				-
31.				-
32.				-
33.				-
34.				-
35.				-
Totals:	3,775,669.38	1,221,496.38	519,926.32	4,477,239.44

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

TY

Sheet 7

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2012	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								...
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

POST CLOSING TY

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	633,606.50	xxxxxxxxxxxx
Bonds and Notes Authorized by Not Issued	xxxxxxxxxxxx	633,606.50
Cash	1,801,562.71	
Investment		
Due from State of New Jersey		
Due from Current Fund	95,000.00	
Deferred Charges to Future Taxation		
Funded	12,534,891.37	
Unfunded	6,196,082.18	
Accounts Payable		
Reserve for Interfund		
Bond Anticipation Notes		5,657,600.00
Serial Bonds Payable		11,348,000.00
Green Acres Loan Payable		1,186,891.37
Capital Improvement Fund		476,205.45
Improvement Authorizations:		
Funded		272,833.64
Unfunded		1,350,355.46
Fund Balance		335,650.34
Grand Totals	21,261,142.76	21,261,142.76

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2012 TY

	Cash		Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	109,757.46	5,953,425.10	136,332.04	5,926,850.52
Trust - Assessment				-
Trust - Dog License		46,558.12	114.00	46,444.12
Trust - Other		4,492,451.70	17,682.44	4,474,769.26
Capital - General		1,801,562.71		1,801,562.71
ESA-WATER - Operating	76,727.07	773,096.23	52,479.94	797,343.36
ESA-WATER - Capital		2,258,740.39		2,258,740.39
ESA-WATER Utility - Assessment Trust				-
ESA-SEWER Utility: - Operating	50,556.68	2,985,581.44	50,000.00	2,986,138.12
Capital		2,329,443.44	2,405.60	2,327,037.84
Assessment Trust				-
WSA-WATER Utility: - Operating		1,906,857.71	213,284.56	1,693,573.15
Capital		625,199.23		625,199.23
Assessment Trust				-
WSA-SEWER Utility: - Operating	213,284.56	495,700.42		708,984.98
Capital		127,886.87		127,886.87
Assessment Trust				-
Public Assistance **		5,252.23	2,200.00	3,052.23
Garbage District				-
Payroll		126,518.38	121,255.55	5,262.83
Utility Escrow		507,809.90		507,809.90
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	450,325.77	24,436,083.87	595,754.13	24,290,655.51

* 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: Diane Lapp Title: Chief Financial Officer

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK NA	ACCOUNT NUMBER	
Discretionary Account	6855034136	2,618.61
Drug Enforcement Fund	6855032508	40,666.75
Municipal Alliance	6855032516	3,630.14
State Unemployment Account	6855034209	199,146.08
Redemption Account	6855032907	618,998.93
Animal Control Account	6855034187	46,558.12
Water Operating Account EAST	6855032850	773,096.23
Water Capital Account EAST	6855032877	2,258,740.39
Sewer Operating Account EAST	6855032869	2,985,581.44
Current Fund	6855032842	5,953,425.10
Public Defender Trust Account	6855034217	51,200.91
Manchester Day	6855034128	2,630.80
Recreation Trust	6855032931	13,950.28
Open Space Trust	36255955	235,226.60
General Capital Fund	36254029	1,801,562.71
PATF#1	36254010	2,633.62
Utility Escrow	36255963	507,809.90
Payroll Fund	6855032897	126,518.38
Performance Escrow	36255939	2,195,407.17
Performance Escrow	40198	1,131,594.04
Water Utility WEST	4248062278	1,906,857.71
Water Capital Account WEST	4248062319	625,199.23
Sewer Operating Account WEST	4248062260	495,700.42
Sewer Capital WEST	4248062335	127,886.87
OceanFirst Bank		
Sewer Capital Account	1006011634	2,329,443.44
Grand Total - details of "Cash on Deposit"		
Grand Total - details of "Cash on Deposit"		24,436,083.87

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance July 1, 2012	2012 Budget Revenue Realized	Received	Cancelled	Transferred From Unappropriated Reserve Balance	Balance Dec. 31, 2012
MUNCIPAL DRUG ALLIANCE						-
SFY2009						-
SFY2010						-
SFY2011						-
SFY12	16,840.00	7,500.00	7,590.10			16,749.90
EOC RENOVATION GRANT						-
SFY2000						-
SFY2001	38,011.00					38,011.00
SFY2002	27,496.00					27,496.00
BODY ARMOR GRANT		7,647.66			7,647.66	-
Drunk Driving Enforcement Fund						-
Clean Communities Grant		82,512.26			82,512.26	-
Child Passenger Safety Grant						-
Victim Witness Grant						-
Senior Outreach Grant						-
SFY2012						-
TY2012		87,100.00	73,550.00		12,100.00	1,450.00
FY 11 966 Reimbursement Program	3,689.00					3,689.00
2009 Recovery Act	10,425.00					10,425.00
Department of Transportation-Colonial Drive						-
FY12 966 Reimbursement	13.60					13.60
Totals	96,474.60	184,759.92	81,140.10	0.00	102,259.92	97,834.50

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance July 1, 2012	Transferred from 2012 Budget Appropriations			Expended	Cancel	Cancel Prior Encumbrance	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Senior Outreach Grant								-
SFY2007								-
SFY2009								-
SFY2010								-
SFY2011								-
SFY2012	65,736.23	272,825.00			227,973.82			110,587.41
Municipal Alliance Grant:								-
SFY2006								-
SFY2007								-
SFY2008								-
SFY2009								-
SFY2010	2,652.67							2,652.67
SFY2011								-
SFY2012	7,503.52	8,000.00			8,363.98			7,139.54
DOT-Colonial Drive North	399.51							399.51
Body Armor Grant	9,733.42	7,647.66						17,381.08
Stop Violence Against Women								-
Transportation Assistance Agreement	4,800.00							4,800.00
EOC Renovation Grant								-
Storm Water Management - 05								-
Recyling Mini Grant								-
Subtotals this Sheet ONLY	90,825.35	288,472.66	0.00	0.00	236,337.80	0.00	0.00	142,960.21

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

TY

Grant	Balance July 1, 2012	Transferred from 2012 Budget Appropriations			Expended	Cancel	Cancel Prior Encumbrance	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87					
Clean Communities Grant 04								-
Clean Communities Grant 09								-
Clean Communities Grant 12	31,587.44	82,512.26			57,863.00			56,236.70
2009 Recovery Act	25.00							25.00
Department of Energy Grant	13,955.06				13,955.06			-
FY966 Grant	3,689.00							3,689.00
FY966 Grant 2012	5,661.40							5,661.40
Drunk Driving Enforcement Fund	6,773.04				4,204.44			2,568.60
Department of Transportation-Colonial Drive	130,000.00				123,301.98			6,698.02
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals, including "Extra" Sheets	282,516.29	370,984.92	0.00	0.00	435,662.28	0.00	0.00	217,838.93

Sheet 11a

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

TY

Grant	Balance July 1, 2012	Transferred to 2012 Budget Appropriations: Budget	Transferred to 2012 Budget Appropriations: Appropriation By 40A:4-87		Received			Balance Dec. 31, 2012
Drunk Driving Enforcement Fund					10,998.42			10,998.42
Clean Communtities Grant	82,512.26	82,512.26						-
Senior Outreach	12,100.00	12,100.00						-
Body Armor Grant	7,647.66	7,647.66			6,104.21			6,104.21
NJ DOT - First and Second Avenue Grant					113,529.00			113,529.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Grand Totals	102,259.92	102,259.92	0.00	0.00	130,631.63	0.00	0.00	130,631.63

*LOCAL DISTRICT SCHOOL TAX

TY

		Debit	Credit
Balance July 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	20,758,378.50
Levy Calendar Year 2012		xxxxxxxxxx	
Paid		20,758,378.50	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	-	xxxxxxxxxx
		20,758,378.50	20,758,378.50

*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 July 1, 2012	85045-00	xxxxxxxxxx	
2012 Levy	81105-00	xxxxxxxxxx	192,460.00
Interest Earned		xxxxxxxxxx	-
Expended		192,460.00	xxxxxxxxxx
Balance December 31, 2012	85046-00	-	xxxxxxxxxx
		192,460.00	192,460.00

THIS SHEET NOT APPLICABLE

TY

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE		Debit	Credit
Balance July 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 July 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.

COUNTY TAXES PAYABLE

TY

		Debit	Credit
Balance July 1, 2012		xxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxx	
			-
2012 Levy:		xxxxxxxxxx	xxxxxxxxxx
General County	80003-03	xxxxxxxxxx	6,754,346.07
County Library	80003-04	xxxxxxxxxx	
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	26,047.62
			-
Paid		6,754,346.07	xxxxxxxxxx
Balance December 31, 2012		xxxxxxxxxx	xxxxxxxxxx
County Taxes		-	xxxxxxxxxx
Due County for Added & Omitted Taxes		26,047.62	xxxxxxxxxx
		6,780,393.69	6,780,393.69

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance July 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	-	xxxxxxxxxx	xxxxxxxxxx
Open Space -	81105-00	-	xxxxxxxxxx	xxxxxxxxxx
Open Space -	81105-00	-	xxxxxxxxxx	xxxxxxxxxx
		-	xxxxxxxxxx	xxxxxxxxxx
Total 2012 Levy	80003-07		xxxxxxxxxx	-
Paid	80003-08		-	xxxxxxxxxx
Balance December 31, 2012	80003-09		-	xxxxxxxxxx
			0.00	0.00

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

STATE LIBRARY AID

TY

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance July 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

		Debit	Credit
Balance July 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)

		Debit	Credit
Balance July 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

		Debit	Credit
Balance July 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

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	525,000.00	525,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	-	-	-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget		4,579,006.92	4,524,081.52	(54,925.40)
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
		-	-	-
				-
Total Miscellaneous Revenue Anticipated	80103-	4,579,006.92	4,524,081.52	(54,925.40)
Receipts from Delinquent Taxes	80104-	800,000.00	73,960.67	(726,039.33)
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	10,288,856.84	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	10,288,856.84	9,345,044.10	(943,812.74)
		16,192,863.76	14,468,086.29	(1,724,777.47)

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	36,608,258.59
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00	20,758,378.50	xxxxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxxxx
County Taxes	80111-00	6,754,346.07	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	26,047.62	xxxxxxxxxx
Special District Taxes	80113-00	-	xxxxxxxxxx
Municipal Open Space Tax	80120-00	192,460.00	xxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	468,017.70
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	9,345,044.10	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	-	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx	-
		37,076,276.29	37,076,276.29

*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.

TY

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)
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
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			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Totals (to Sheet 17)	0.00	0.00	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: NOT APPLICABLE Diane Lapp

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted			80012-01	16,192,863.76
2012 Budget - Added by N.J.S. 40A:4-87			80012-02	-
Appropriated for 2012 (Budget Statement Item 9)			80012-03	16,192,863.76
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item9)			80012-04	-
Total General Appropriations (Budget Statement Item 9)			80012-05	16,192,863.76
Add: Overexpenditures (see footnote)			80012-06	-
Total Appropriations and Overexpenditures			80012-07	16,192,863.76
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	11,681,902.30		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	468,017.70		
Reserved	80012-10	1,436,807.63		
Total Expenditures			80012-11	13,586,727.63
Unexpended Balances Canceled (see footnote)			80012-12	2,606,136.13

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 TY

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxx	-
Delinquent Tax Collections	80013-02	xxxxxxxxxx	-
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	-
Unexpended Balances of 2012 Budget Appropriations	80013-04	xxxxxxxxxx	2,606,136.13
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	309,267.24
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 SFY2012 Appropriation Reserves	80013-05	xxxxxxxxxx	733,041.40
Prior Years Interfunds Returned in 2012	80013-06	xxxxxxxxxx	2,470.18
Prior Year Senior and Vets		xxxxxxxxxx	750.00
		xxxxxxxxxx	
		xxxxxxxxxx	
		xxxxxxxxxx	
		xxxxxxxxxx	
		xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance July 1, 2012	80013-07	-	xxxxxxxxxx
Balance December 31, 2012	80013-08	xxxxxxxxxx	-
Deficit in Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	54,925.40	xxxxxxxxxx
Delinquent Tax Collections	80013-10	726,039.33	xxxxxxxxxx
			xxxxxxxxxx
Required Collection of Current Taxes	80013-11	943,812.74	xxxxxxxxxx
Interfund Advances Originating in 2012	80013-12	-	xxxxxxxxxx
Prior Year Refunds		5,821.69	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
PY Taxes			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,921,065.79	xxxxxxxxxx
		3,651,664.95	3,651,664.95

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Miscellaneous	132.86
Copies	346.62
Senior Outreach Donations	3,974.00
DMV Inspection Fines	6,194.00
Sale of Assets	7,815.98
NJ Energy Rebate	16,297.54
Sale of Scrap Metal	18,835.10
Administrative Fees for Off Duty	18,995.68
Presby - Pilot	23,083.50
Prior Year Budget Refund	32,775.09
Recycling	43,823.39
Beckerville PILOT	67,423.52
JIF Dividend	69,569.96
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$ 309,267.24

SURPLUS - CURRENT FUND
YEAR 2012

TY

		Debit	Credit
1. Balance July 1, 2012	80014-01	xxxxxxxxxx	1,419,329.52
2.		xxxxxxxxxx	
3. Excess Resulting from 2012 Operations	80014-02	xxxxxxxxxx	1,921,065.79
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	525,000.00	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	2,815,395.31	xxxxxxxxxx
		3,340,395.31	3,340,395.31

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

Cash	80014-06		5,926,850.52
Investments	80014-07		
Change Fund			470.00
Sub Total			5,927,320.52
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		3,111,925.21
Cash Surplus	80014-09		2,815,395.31
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		
Cash Deficit #	80014-13		
DU			
Total Other Assets	80014-14		0.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		2,815,395.31

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	$	38,991,005.00
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	$	293,519.10
5a. Subtotal 2012 Levy		$ 39,284,524.10			
5b. Reductions due to tax appeals**		$ 2,027,975.55			
5c. Total 2012 Tax Levy			82106-00	$	37,256,548.55
6. Transferred to Tax Title Liens			82107-00	$	67,731.15
7. Transferred to Foreclosed Property			82108-00	$	
8. Remitted, Abated or Canceled			82109-00	$	28,877.70
9. Discount Allowed			82110-00	$	
10. Collected in Cash: In 2011	82121-00	$ 20,870.44			
In 2012 *	82122-00	$ 35,495,042.86			
R.E.A.P. Revenue	82124-00	$ -			
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 1,092,345.29			
Total To Line 14	82111-00	$ 36,608,258.59			
11. Total Credits				$	36,704,867.44
12. Amount Outstanding December 31, 2012			83120-00	$	551,681.11

13. Percentage of Cash Collections to Total 2012 Levy (Item 10 divided by Item 5c) is: 98.25% (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	$	36,608,258.59
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$	-
To Current Taxes Realized in Cash (Sheet 17)	$	36,608,258.59

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 **TY**

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 July 1, 2012	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	830,494.54	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	359,472.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	708,500.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	25,500.00	xxxxxxxxxx
5. Veterans Deductions Allowed by Tax Collector	10,500.00	
6. Veterans Disallowed by Tax Collector	1,500.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	11,626.71
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	xxxxxxxxxx	750.00
9. Received in Cash from State	xxxxxxxxxx	1,957,937.18
10. Cancelled-per State Audit (Vets)		
11.		
12. Balance December 31, 2012	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	34,347.35	xxxxxxxxxx
	1,970,313.89	1,970,313.89

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

Line 2	359,472.00
Line 3	708,500.00
Line 4, 5	36,000.00
Sub-Total	1,103,972.00
Less: Line 7	11,626.71
To Item 10, Sheet 22	1,092,345.29

TY

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

		Debit	Credit
Balance July 1, 2012		xxxxxxxxxxx	-
Taxes Pending Appeal	-	xxxxxxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxx	xxxxxxxxxxx
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxx	-
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxx	-
SFY 12 Appropriation Reserves			142,061.61
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		-	xxxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	xxxxxxxxxxx
Balance December 31, 2012		142,061.61	xxxxxxxxxxx
Taxes Pending Appeal *	-	xxxxxxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	-	xxxxxxxxxxx	xxxxxxxxxxx
		142,061.61	142,061.61

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

Amanda Haskell
Signature of Tax Collector

T-1534
License #

2-10-13
Date

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

TY

			YEAR 2013	YEAR 2012
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8(L)(Exclusive of Reserve for Uncollected Taxes)		80015-	29,716,742.42	xxxxxxxxxxx
2. Local District School Tax -	Actual	80016-		
	Estimate **	80017-	41,872,839.00	xxxxxxxxxxx
3. Regional School District Tax -	Actual	80025-		
	Estimate *	80026-		xxxxxxxxxxx
4. Regional High School Tax - School Budget	Actual	80018-		
	Estimate *	80019-		xxxxxxxxxxx
5. County Tax	Actual	80020-		
	Estimate *	80021-	14,062,907.00	xxxxxxxxxxx
6. Special District Tax	Actual	80022-		
	Estimate *	80023-		xxxxxxxxxxx
7. Municipal Open Space Tax	Actual	80027-		
	Estimate *	80028-	322,410.00	xxxxxxxxxxx
8. Total General Appropriations & Other Taxes		80024-01	85,974,898.42	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)		80024-02	10,578,312.42	
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	75,396,586.00	
11. Amount of Item 10 Divided by **98.25%** [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	76,739,527.74	

Analysis of Item 11:	
Local District School Tax (Amount Shown on Line 2 Above)	41,872,839.00
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)	14,062,907.00
Special District Tax (Amount Shown on Line 6 Above)	0.00
Municipal Open Space Tax (Amount Shown on Line 7 Above)	322,410.00
Tax in Local Municipal Budget	20,481,371.74
Total Amount (see Line 11)	76,739,527.74

* 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] 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	1,342,941.74
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		29,716,742.42
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,342,941.74
Sub-Total		31,059,684.16
Less: Item 9 - Total Anticipated Revenues		10,578,312.42
Amount to be Raised by Taxation in Municipal Budget	80024-07	20,481,371.74

Note:

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

A.	**Reserve for Uncollected Taxes (sheet 25, Item 12)**		$ 1,342,941.74
B.	Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26 , Item 14A) x % of collection (Item 16)	$ 205,724.55	
C.	*TIMES:* % of increase of Amount to be Raised by Taxes over Prior Year [(2013 Estimated Total Levy - 2012 Total Levy) / 2012 Total Levy]	(100.00%) %	
D.	**Reserve for Uncollected Taxes Exclusion Amount** [(B x C) + B]		$ 0.00
E.	**Net Reserve for Uncollected Taxes Appropriation in Current Budget** (A - D)		$ 1,342,941.74

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)	$ 56,258,156.00
Total	$ 56,258,156.00
3. Less: Anticipated Revenues (item 5, budget sheet 11)	$ -
4. Cash Required	$ 56,258,156.00
5. Total Required at 0.00% (items 4 + 6)	$ 57,601,097.74
6. Reserve for Uncollected Taxes (item E above)	$ 1,342,941.74

TY

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance July 1, 2012			1,034,217.64	xxxxxxxxxx
A. Taxes	83102-00	898,257.57	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00	135,960.07	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxx	845,930.45
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	974.15	xxxxxxxxxx
5. Added Tax Title Liens		83111-00		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) 24,406.44
B. Tax Title Liens - Transfer from Taxes		83107-00	(1) 24,406.44	xxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxx	189,261.34
8. Totals			1,059,598.23	1,059,598.23
9. Balance Brought Down			189,261.34	xxxxxxxxxx
10. Collected:			xxxxxxxxxx	73,960.67
A. Taxes	83116-00	54,137.99	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00	19,822.68	xxxxxxxxxx	xxxxxxxxxx
11. Interests and Costs - 2012 Tax Sale		83118-00		xxxxxxxxxx
12. 2012 Taxes Transferred to Liens		83119-00	67,731.15	xxxxxxxxxx
13. 2012 Taxes		83123-00	551,681.11	xxxxxxxxxx
14. Balance December 31, 2012			xxxxxxxxxx	734,712.93
A. Taxes	83121-00	526,437.95	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00	208,274.98	xxxxxxxxxx	xxxxxxxxxx
15. Totals			808,673.60	808,673.60

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No.9) is 39.08%

17. Item No. 14 multiplied by percentage shown above is $ 287,115.48 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

TY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance July 1, 2012	84101-00	942,474.28	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	942,474.28
		942,474.28	942,474.28

CONTRACT SALES

		Debit	Credit
15. Balance July 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

		Debit	Credit
20. Balance July 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)	-

TY

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 June 30, 2012 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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of YEAR 2013
1.				$	
2.				$	
3.				$	
4.				$	
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 June 30, 2012	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
05/23/11	Accumulated Sick/Vacation	525,000.00	105,000.00	420,000.00	-	-	420,000.00
04/15/12	Reassessment	175,000.00	60,000.00	175,000.00	-	-	175,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	700,000.00	165,000.00	595,000.00	-	-	595,000.00
				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.

Diane Lapp
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	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance June 30, 2012	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

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

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

		Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	80033-01	xxxxxxxxxx	11,748,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	400,000.00	xxxxxxxxxx	
Outstanding, December 31, 2012	80033-04	11,348,000.00	xxxxxxxxxx	
		11,748,000.00	11,748,000.00	
2013 Bond Maturities - General Capital Bonds			80033-05	$ 1,048,000.00
2013 Interest on Bonds *		80033-06	466,985.00	

ASSESSMENT SERIAL BONDS — NOT APPLICABLE

		Debit	Credit	2013 Debt Service
Outstanding July 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	$ 466,985.00

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

TY

~~(COUNTY)~~(MUNICIPAL) GREEN ACRES LOAN LOAN

		Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	80033-01	xxxxxxxxxx	1,249,334.43	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	62,443.06	xxxxxxxxxx	
Outstanding, December 31, 2012	80033-04	1,186,891.37	xxxxxxxxxx	
		1,249,334.43	1,249,334.43	
2013 Loan Maturities			80033-05	$ 126,766.00
2013 Interest on Loans			80033-06	$ 22,355.01
Total 2013 Debt Service for GREEN ACRES LOAN			80033-13	$ 149,121.01

LOAN NOT APPLICABLE

Outstanding July 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

TY

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
Outstanding July 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

		Debit	Credit	2013 Debt Service
Outstanding July 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-	$ 595,000.00	$ 2,975.00
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)

TY

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 For Principal	2013 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1. 08-028 Various Capital Improvements	3,000,000.00	12/18/08	2,806,640.00	10/25/13	1.250%	103,000.00	35,083.00	10/25/13
2. 08-028 Various Capital Improvements	2,353,250.00	12/10/09	2,238,250.00	10/25/13	1.250%	90,345.00	27,978.13	10/25/13
3. 08-037 Paving of Alexander Avenue	81,500.00	12/10/09	77,210.00	10/25/13	1.250%	4,290.00	965.13	10/25/13
4. 09-001 Purchase of Firetruck	565,250.00	12/10/09	535,500.00	10/25/13	1.250%	29,750.00	6,693.75	10/25/13
5.								
6.								
7.								
8.								
9. MEMO:								
10. BANS ISSUED: 5,657,600								
11. less: Cash on Hand 164.32								
12. Balance: 5657435.68								
13.								
14.								
15.								
16.								
TOTALS	6,000,000.00	xxxxxxxxxxx	5,657,600.00	xxxxxxxxxxx	xxxxxxxxxxx	227,385.00	70,720.00	xxxxxxxxxxx
						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.**

(Do not crowd - add additional sheets)

TY

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement For Principal	2013 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	xxxxxxxxxx
						80051-01	80051-02	

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

TY

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. *Code No* *Purpose*	Balance July 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
#02-27 Pine Lake Park Walkway		93,877.93			24,990.00		-	68,887.93
#02-028-2 Paving Projects							-	-
#02-28-4 Harry Wright Lake Bike Path							-	-
#02-028-5 Microfilming							-	-
#04-005 Police Communications System	68,541.69				-		68,541.69	-
#04-007 Road Improvements Colonial Drive		42,321.00			18,472.53		-	23,848.47
#05-001 Soccer Complex		122,287.32			24,994.98		-	97,292.34
#05-009 Open Space							-	-
#05-057 Reconstruction of Northamption Blvd							-	-
#05-058-1 Police Projects	203,394.85						203,394.85	-
#05-058-4 Acquisition of Microfilming Equipment	897.10						897.10	-
#05-058-5 Various Road Projects							-	-
#05-058-6 Various Recreation Projects							-	-
#05-058-7 Emergency Management Projects							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Subtotals this Sheet ONLY	272,833.64	258,486.25	-	-	68,457.51	-	272,833.64	190,028.74

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. Code No	Purpose	Balance July 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2012	
		Funded	Unfunded					Funded	Unfunded
#08-028-1	Acquisition of Public Wirks Vehicles		151,958.24			151,958.24		-	-
#08-028-2	Various Park Improvements		40,039.39			1,476.58		-	38,562.81
#08-028-3	Various Environmental Projects		88,644.40			25,459.46		-	63,184.94
#08-028-4	Various Capital Improvements Buildings and Grounds		483,512.20			9,191.87		-	474,320.33
#08-028-5	Paving of Various Roads		216,224.54			-		-	216,224.54
#08-028-6	Various Techonlogy Projects		273,779.86			85,825.99		-	187,953.87
#08-028-7	Purchase of Police Vehicles and Weapons		3,257.19					-	3,257.19
#08-028-9	Purchase of Various Land		158,000.00					-	158,000.00
#08-037	Paving of Alexander Avenue		18,823.04					-	18,823.04
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	272,833.64	1,692,725.11	-	-	342,369.65	-	272,833.64	1,350,355.46

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

GENERAL CAPITAL FUND

TY

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance July 1, 2012	80031-01	xxxxxxxxxx	476,205.45
Received from 2012 Budget Appropriations *	80031-02	xxxxxxxxxx	-
		xxxxxxxxxx	
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		xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2012	80031-05	476,205.45	xxxxxxxxxx
		476,205.45	476,205.45

* 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

TY

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE		Debit	Credit
Balance July 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

NOT APPLICABLE

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Total 80032-00	-	-	-	-

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 July 1, 2012	80029-01	xxxxxxxxxx	309,341.34
Premium on Sale of Bonds		xxxxxxxxxx	26,309.00
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2012 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2012	80029-04	335,650.34	xxxxxxxxxx
		335,650.34	335,650.34

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.

TY

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	$	37,256,548.55
2. Amount of Item 1 Collectetd in 2011 (*)	$	36,608,258.59
3. Seventy (70) percent of Item 1	$	26,079,583.98

(*) 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 -- $ 37,256,548.55 = $ 1,490,261.94

E.

Unpaid	2011	2012	Total
1. State Taxes	$ -	$ -	$ -
2. County Taxes	$ -	$ 26,047.62	$ 26,047.62
3. Amounts due Special Districts	$ -	$ -	$ -
4. Amounts due School Districts for Local School Tax	$ -	$ -	$ -

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2012

TY

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

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Pages numbered	Name of Utility	Abbreviated Name / Comment
41 - 54	**Water East**	
55 - 68	**Sewer East**	
55_i - 68_i	**Water West**	
55_ii - 68_ii	**Sewer West**	

= Dec. 31, 2012 ending balance (migrated from PY file)

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.

TY

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

POST CLOSING
TRIAL BALANCE - WATER EAST 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
Operating Fund		
Cash	797,343.36	
Cash-Escrow	310,552.08	
Receivables with Offsetting Reserves		
Consumer Accounts Receivable and Connection Fees	124,811.19	
Connection Fees	1,010.00	
Water Liens	3,304.69	
Inventory	30,129.67	
Appropriation Reserves		
Encumbered		56,311.48
Reserved		85,920.59
Reserve for Accrued Interest		8,778.72
Reserve for Escrow Deposits		310,552.08
Sub-Total - CASH LIABILITIES "C" **C**		**461,562.87** C
Reserve for Receivables		159,255.55
Fund Balance		646,332.57
Total Debits / Credits THIS Sheet ONLY	1,267,150.99	1,267,150.99

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER EAST UTILITY FUND

AS AT DECEMBER 31, 2012

Operating and Capital Sections

(Separately Stated)

[Extra Sheet]

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

Title of Account	Debit	Credit
Capital Fund		
Cash	2,258,740.39	
Fixed Capital	10,078,577.73	
Fixed Capital Authorized and Uncomplete	204,105.45	
Serial Bonds Payable		1,855,000.00
Capital Improvement Fund		2,017,889.94
Reserve for Amortization		7,165,760.00
Improvement Authorizations:		
Funded		204,105.45
Deferred Reserve for Amortization		1,261,923.18
Fund Balance		36,745.00
Grand Total Debits / Credits	13,808,574.56	13,808,574.56

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TY

WATER EAST 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
Sheet NOT Used	0.00	0.00

(Do not crowd - add additional sheets)

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

TY

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget					
Assessment Serial 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								...
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE OF WATER EAST UTILITY 2012 BUDGET

TY

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	440,000.00	440,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			-
Rents	91303-	1,061,000.00	1,252,895.00	191,895.00
Fire Hydrant Service	91304-			-
Miscellaneous	91305-	40,000.00	64,292.72	24,292.72
				-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
				-
				-
				-
Subtotal		1,541,000.00	1,757,187.72	216,187.72
Deficit (General Budget) **	91306-		-	-
	91307-	1,541,000.00	1,757,187.72	216,187.72

** 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:		xxxxxxxxx
Adopted Budget		1,541,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,541,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpendituress		1,541,000.00
Deduct Expenditures:		
Paid or Charged	1,280,079.41	
Reserved	85,920.59	
Surplus (General Budget)**	-	
Total Expenditures		1,366,000.00
Unexpended Balance Canceled (See Footnote)		175,000.00

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 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 **TY**

WATER EAST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 WATER EAST 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: **SECTION 1 NOT APPLICABLE**

Revenue Realized:	xxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	xxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxx	
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 Operations" ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2012 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	195,335.85	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		195,335.85

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

RESULTS OF 2012 OPERATIONS
WATER EAST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	216,187.72
Unexpended Balances of Appropriations	xxxxxxxxxx	175,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of SFY12 Appropriation Reserves *	xxxxxxxxxx	195,335.85
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	586,523.57	xxxxxxxxxx
	586,523.57	586,523.57

* See restrictions in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER EAST UTILITY

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	499,809.00
Excess in Results of 2012 Operations	xxxxxxxxxx	586,523.57
Amount Appropriated in 2012 Budget-Cash	440,000.00	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Charge to Fund Balance		
Balance December 31, 2012	646,332.57	xxxxxxxxxx
	1,086,332.57	1,086,332.57

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

Cash		797,343.36
Investments		
Interfund Accounts Receivable		
Subtotal		797,343.36
Deduct Cash Liabilities Marked with "C" on Trial Balance		461,562.87
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		335,780.49
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		335,780.49

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

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

TY

SCHEDULE OF WATER EAST UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2012		$ 98,348.24
Increased by:		
Water East Rents Levied		$ 1,279,401.15
Decreased by:		
Collections	$ 1,252,895.00	
Overpayments applied	$ -	
Transfer to Water East Liens	$ 43.20	
Other	$ -	
		$ 1,252,938.20
Balance December 31, 2012		$ 124,811.19

SCHEDULE OF WATER EAST UTILITY LIENS

Balance June 30, 2012		$ 3,261.49
Increased by:		
Transfers from Accounts Receivable	$ 43.20	
Penalties and Costs	$ -	
Other	$ -	
		$ 43.20
Decreased by:		
Collections	$ -	
Other	$ -	
		$ -
Balance December 31, 2012		$ 3,304.69

DEFERRED CHARGES

TY

- MANDATORY CHARGES ONLY -
WATER EAST UTILITY FUND

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

NONE

Caused By	Amount June 30, 2012 per Audit Report	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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

WATER EAST UTILITY ASSESSMENT BONDS

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

WATER EAST UTILITY CAPITAL BONDS

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxx	2,275,000.00	
Issued	xxxxxxxxxx		
Paid	420,000.00	xxxxxxxxxx	
Outstanding December 31, 2012	1,855,000.00	xxxxxxxxxx	
	2,275,000.00	2,275,000.00	
2013 Bond Maturities - Capital Bonds			$ 435,000.00
2013 Interest on Bonds *		$ 74,275.01	

INTEREST ON BONDS - WATER EAST UTILITY BUDGET

2013 Interest on Bonds (* Items)	$ 74,275.01	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$ 8,778.72	
Subtotal	$ 65,496.29	
Add: Interest to be Accrued as of 12/31/2013	$ 14,200.00	
Required Appropriation 2013		$ 79,696.29

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

TY

WATER EAST UTILITY ______ LOAN

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

WATER EAST UTILITY ______ LOAN

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

INTEREST ON LOANS - WATER EAST UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR WATER EAST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement For Principal	2013 Budget Requirement For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	

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

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

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

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

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

INTEREST ON NOTES - WATER EAST UTILITY BUDGET	
2013 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2013	$
Required Appropriations - 2013	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER EAST UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	xxxxxxxxxx

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

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

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

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

SCHEDULE OF WATER EAST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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.			
Totals	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER EAST (UTILITY CAPITAL FUND)

TY

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. Code No	Purpose	Balance July 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2012	
		Funded	Unfunded					Funded	Unfunded
02-036	REDEVELOPMENT OF WELLS	39,700.17				36,620.72		3,079.45	-
08-026	VARIOUS CAPITAL IMPROVEMEN	201,026.00						201,026.00	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	240,726.17	-	-	-	36,620.72	-	204,105.45	-

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

Sheet 52

WATER EAST UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	2,017,889.94
Received from 2012 Budget Appropriations *	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	2,017,889.94	xxxxxxxxxx
	2,017,889.94	2,017,889.94

WATER EAST UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	
Received from 2012 Budget Appropriations *	xxxxxxxxxx	
Received from 2012 Emergency Appropriations *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	-	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.

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

TY

UTILITIES ONLY

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

WATER EAST UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR 2012

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxxx	36,745.00
Premium on Sale of Bonds	xxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxxx
Balance December 31, 2012	36,745.00	xxxxxxxxxxx
	36,745.00	36,745.00

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

POST CLOSING
TRIAL BALANCE - SEWER EAST 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	
Operating Fund			
Cash	2,986,138.12		
Cash -Escrow	197,257.82		
Receivables and Inventory with Full Reserves:			
Consumer Accounts Receivable	74,084.59		
Inventory	28,739.09		
Other Accounts Recievable - Connection Fees	1,435.00		
Interfund	585.74		
Appropriation Reserves			
Encumbered		40,370.26	
Reserved		72,633.58	
Accounts Payable		100,000.00	
Reserve for Escrow Deposits		197,257.82	
Reserve for Accrued Interest - Waste Water Loan		25,550.38	
Reserve for Accrued Interest - Bonds		10,964.20	
Sub-Total - CASH LIABILITIES "C"		446,776.24	C
Reserve for Receivables and Inventory		104,258.68	
Fund Balance		2,737,205.44	
Total Debits / Credits THIS Sheet ONLY	3,288,240.36	3,288,240.36	

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER EAST UTILITY FUND

AS AT DECEMBER 31, 2012

Operating and Capital Sections

(Separately Stated)

[Extra Sheet]

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

Title of Account	Debit	Credit
Capital Fund		
Cash	2,327,037.84	
Fixed Capital	11,905,092.90	
Fixed Capital Authorized and Uncompleted		
Investment	595,000.00	
Due to Sewer Operating		585.74
Serial Bonds Payable		2,060,000.00
Capital Improvement Fund		2,938,280.62
Improvement Authorizations		0.00
Deferred Reserve for Amortization		0.00
Due to State of NJ - Waste Water Loan		471,689.32
Reserve for Amortization		9,352,760.06
Fund Balance		3,815.00
Grand Total Debits / Credits	18,115,371.10	18,115,371.10

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TY

SEWER EAST 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
Sheet NOT Used	0.00	0.00

(Do not crowd - add additional sheets)

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

TY

Sheet 57

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget					
Assessment Serial 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								...
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE OF SEWER EAST UTILITY 2012 BUDGET

TY

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-01	518,000.00	518,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	-02			-
User Fees		1,700,000.00	1,746,522.40	46,522.40
Miscellaneous Revenues		42,000.00	74,188.50	32,188.50
				-
				-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
				-
				-
				-
Subtotal		2,260,000.00	2,338,710.90	78,710.90
Deficit (General Budget) **	-07			-
	-08	2,260,000.00	2,338,710.90	78,710.90

** 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:		xxxxxxxxx
Adopted Budget		2,260,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		2,260,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpendituress		2,260,000.00
Deduct Expenditures:		
Paid or Charged	1,887,366.42	
Reserved	72,633.58	
Surplus (General Budget)**	-	
Total Expenditures		1,960,000.00
Unexpended Balance Canceled (See Footnote)		300,000.00

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 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

TY

SEWER EAST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 SEWER EAST Utility Budget 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: **SECTION 1 NOT APPLICABLE**

Revenue Realized:	xxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	xxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxx	
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 Operations" ("Excess in Operations" - Sheet 60)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2012 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	218,607.07	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		218,607.07

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

RESULTS OF 2012 OPERATIONS
SEWER EAST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	78,710.90
Unexpended Balances of Appropriations	xxxxxxxxxx	300,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxx	218,607.07
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	597,317.97	xxxxxxxxxx
	597,317.97	597,317.97

* See restrictions in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - SEWER EAST UTILITY

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	2,657,887.47
Excess in Results of 2012 Operations	xxxxxxxxxx	597,317.97
Amount Appropriated in 2012 Budget-Cash	518,000.00	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2012	2,737,205.44	xxxxxxxxxx
	3,255,205.44	3,255,205.44

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

Cash		3,183,395.94
Investments		
Interfund Accounts Receivable		585.74
Subtotal		3,183,981.68
Deduct Cash Liabilities Marked with "C" on Trial Balance		446,776.24
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,737,205.44
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		2,737,205.44

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

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

SCHEDULE OF SEWER EAST UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2012		$ 75,824.48
Increased by:		
Sewer East Rents Levied		$ 1,744,782.51
Decreased by:		
Collections	$ 1,746,522.40	
Overpayments applied	$ -	
Transfer to Sewer East Liens	$ -	
Other	$ -	
		$ 1,746,522.40
Balance December 31, 2012		$ 74,084.59

SCHEDULE OF SEWER EAST UTILITY LIENS

THIS SECTION NOT APPLICABLE

Balance June 30, 2012		$
Increased by:		
Transfers from Accounts Receivable	$ -	
Penalties and Costs	$ -	
Other	$ -	
		$ -
Decreased by:		
Collections	$ -	
Other	$ -	
		$ -
Balance December 31, 2012		$ -

TY

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER EAST UTILITY FUND

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

	Caused By	Amount June 30, 2012 per Audit Report	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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

SEWER EAST UTILITY ASSESSMENT BONDS

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

SEWER EAST UTILITY CAPITAL BONDS

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxxx	2,525,000.00	
Issued	xxxxxxxxxxx		
Paid	465,000.00	xxxxxxxxxxx	
Outstanding December 31, 2012	2,060,000.00	xxxxxxxxxxx	
	2,525,000.00	2,525,000.00	
2013 Bond Maturities - Capital Bonds			$ 485,000.00
2013 Interest on Bonds *		$ 82,445.32	

INTEREST ON BONDS - SEWER EAST UTILITY BUDGET

2013 Interest on Bonds (* Items)	$ 82,445.32	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$ 10,964.20	
Subtotal	$ 71,481.12	
Add: Interest to be Accrued as of 12/31/2013	$ 15,750.00	
Required Appropriation 2013		$ 87,231.12

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

TY

SEWER EAST UTILITY WASTE WATER LOAN

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxx	471,689.32	
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2012	471,689.32	xxxxxxxxxx	
	471,689.32	471,689.32	
2013 Loan Maturities			$ 99,494.06
2013 Interest on Loans *		$ 5,865.00	

SEWER EAST UTILITY LOAN

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

INTEREST ON LOANS - SEWER EAST UTILITY BUDGET

2013 Interest on Loans (* Items)	$ 5,865.00	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$ 25,550.38	
Subtotal	$ (19,685.38)	
Add: Interest to be Accrued as of 12/31/2013	$ 25,550.38	
Required Appropriation 2013		$ 5,865.00

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

Sheet 64

DEBT SERVICE FOR SEWER EAST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement For Principal	2013 Budget Requirement For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	

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

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

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

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

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

INTEREST ON NOTES - SEWER EAST UTILITY BUDGET		
2013 Interest on Notes	$	-
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$	
Subtotal	$	-
Add: Interest to be Accrued as of 12/31/2013	$	
Required Appropriations - 2013	$	-

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER EAST UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	xxxxxxxxxx

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

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

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

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

SCHEDULE OF SEWER EAST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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.			
Totals	-	-	-

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER EAST (UTILITY CAPITAL FUND)

TY

Sheet 66

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. Code No	Purpose	Balance July 1, 2012 Funded	Balance July 1, 2012 Unfunded	2012 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2012 Funded	Balance December 31, 2012 Unfunded
11-011	Purchase of Equipment	30,685.00				30,685.00		-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	30,685.00	-	-	-	30,685.00	-	-	-

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

SEWER EAST UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	2,938,280.62
Received from 2012 Budget Appropriations *	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	2,938,280.62	xxxxxxxxxx
	2,938,280.62	2,938,280.62

SEWER EAST UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	
Received from 2012 Budget Appropriations *	xxxxxxxxxx	
Received from 2012 Emergency Appropriations *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	-	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.

SEWER EAST 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
Totals	-	-	-	-

SEWER EAST UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	3,815.00
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2012 Budget Revenue		xxxxxxxxxx
Balance December 31, 2012	3,815.00	xxxxxxxxxx
	3,815.00	3,815.00

TY

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

POST CLOSING
TRIAL BALANCE - WATER WEST 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	
Operating Fund			
Cash	1,693,573.15		
Change Fund	60.00		
Due from Water Capital West	686.91		
Receivables with Offsetting Reserves			
Consumer Accounts Receivable	153,818.09		
Utility Liens	183.37		
Inventory	67,818.36		
Appropriation Reserves			
Encumbered		41,935.13	
Reserved		66,672.37	
Due to Current Fund		2,566.83	
Reserve for Accrued Interest		131,739.79	
Sub-Total - CASH LIABILITIES		242,914.12	C
Reserve for Receivables		221,819.82	
Fund Balance		1,451,405.94	
Total Debits / Credits THIS Sheet ONLY	1,916,139.88	1,916,139.88	

(Do not crowd - add additional sheets)

TY

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

POST CLOSING
TRIAL BALANCE - WATER WEST UTILITY FUND

AS AT DECEMBER 31, 2012

Operating and Capital Sections

(Separately Stated)

[Extra Sheet]

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

Title of Account	Debit	Credit
Capital Fund		
Cash	625,199.23	
Fixed Capital	14,930,487.68	
Fixed Capital Authorized and Uncomplete	624,512.32	
Serial Bonds Payable		15,480,000.00
Due to Water West		686.91
Improvement Authorizations:		624,512.32
Funded		
Reserve for Amortization		75,000.00
Grand Total Debits / Credits	18,096,339.11	18,096,339.11

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - **TY**

WATER WEST 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
Sheet NOT Used	0.00	0.00

(Do not crowd - add additional sheets)

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

TY

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget					
Assessment Serial 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								...
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 57_i

SCHEDULE OF WATER WEST UTILITY 2012 BUDGET

TY

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-01	50,000.00	50,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	-02			-
RENTS	91303-	995,000.00	1,129,933.75	134,933.75
FIRE HYDRANT SERVICE	91304-			-
MISCELLANEOUS	91305-			-
				-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
				-
				-
				-
Subtotal		1,045,000.00	1,179,933.75	134,933.75
Deficit (General Budget) **	-07			-
	-08	1,045,000.00	1,179,933.75	134,933.75

** 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_i

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		1,045,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,045,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpendituress		1,045,000.00
Deduct Expenditures:		
Paid or Charged	936,392.50	
Reserved	108,607.50	
Surplus (General Budget)**	-	
Total Expenditures		1,045,000.00
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2012 OPERATION
WATER WEST UTILITY

TY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 WATER WEST Utility Budget 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: **SECTION 1 NOT APPLICABLE**

Revenue Realized:	xxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	xxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxx	
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 Operations" ("Excess in Operations" - Sheet 60_i)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2012 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60_i)	-	

SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	105,745.25	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		105,745.25

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

RESULTS OF 2012 OPERATIONS
WATER WEST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	134,933.75
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	8,607.23
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxx	105,745.25
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	249,286.23	xxxxxxxxxx
	249,286.23	249,286.23

* See restrictions in amount on Sheet 59_i, SECTION 2

OPERATING SURPLUS - WATER WEST UTILITY

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	1,252,119.71
Excess in Results of 2012 Operations	xxxxxxxxxx	249,286.23
Amount Appropriated in 2012 Budget-Cash	50,000.00	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2012	1,451,405.94	xxxxxxxxxx
	1,501,405.94	1,501,405.94

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

Cash		1,693,633.15
Investments		
Interfund Accounts Receivable		686.91
Subtotal		1,694,320.06
Deduct Cash Liabilities Marked with "C" on Trial Balance		242,914.12
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,451,405.94
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		1,451,405.94

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

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

SCHEDULE OF WATER WEST UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2012		$ 155,872.39
Increased by:		
Water West Rents Levied		$ 1,127,879.45
Decreased by:		
Collections	$ 1,129,933.75	
Overpayments applied	$ -	
Transfer to Water West Liens	$ -	
Other	$ -	
		$ 1,129,933.75
Balance December 31, 2012		$ 153,818.09

SCHEDULE OF WATER WEST UTILITY LIENS

Balance June 30, 2012		$ 183.37
Increased by:		
Transfers from Accounts Receivable	$ -	
Penalties and Costs	$ -	
Other	$ -	
		$ -
Decreased by:		
Collections	$ -	
Other	$ -	
		$ -
Balance December 31, 2012		$ 183.37

TY

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER WEST UTILITY FUND

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

Caused By	Amount June 30, 2012 per Audit Report	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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

TY

WATER WEST UTILITY ASSESSMENT BONDS

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

WATER WEST UTILITY CAPITAL BONDS

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxx	15,555,000.00	
Issued	xxxxxxxxxx		
Paid	75,000.00	xxxxxxxxxx	
Outstanding December 31, 2012	15,480,000.00	xxxxxxxxxx	
	15,555,000.00	15,555,000.00	
2013 Bond Maturities - Capital Bonds			$ 80,000.00
2013 Interest on Bonds *		$ 636,277.50	

INTEREST ON BONDS - WATER WEST UTILITY BUDGET

2013 Interest on Bonds (* Items)	$ 636,277.50	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$ 131,739.79	
Subtotal	$ 504,537.71	
Add: Interest to be Accrued as of 12/31/2013	$ 256,667.00	
Required Appropriation 2013		$ 761,204.71

LIST OF BONDS ISSUED DURING 2012

NOT APPLICABLE

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

TY

WATER WEST UTILITY ________________ LOAN

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxxx		NOT APPLICABLE
Issued	xxxxxxxxxxx		
Paid		xxxxxxxxxxx	
Outstanding December 31, 2012	-	xxxxxxxxxxx	
	-	-	
2013 Loan Maturities			$ -
2013 Interest on Loans *		$ -	

WATER WEST UTILITY ________________ LOAN

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxxx		NOT APPLICABLE
Issued	xxxxxxxxxxx		
Paid		xxxxxxxxxxx	
Outstanding December 31, 2012	-	xxxxxxxxxxx	
	-	-	
2013 Loan Maturities			$ -
2013 Interest on Loans *		$ -	

INTEREST ON LOANS - WATER WEST UTILITY BUDGET

2013 Interest on Loans (* Items)	$ -	NOT APPLICABLE
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2013	$	
Required Appropriation 2013		$ -

LIST OF LOANS ISSUED DURING 2012

NOT APPLICABLE

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR WATER WEST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	

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

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

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

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

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

INTEREST ON NOTES - WATER WEST UTILITY BUDGET	
2013 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2013	$
Required Appropriations - 2013	$ -

(Do not crowd - add additional sheets)

Sheet 64_i

TY

DEBT SERVICE SCHEDULE FOR WATER WEST UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	xxxxxxxxxx

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

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

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

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

SCHEDULE OF WATER WEST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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.			
Totals	-	-	-

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER WEST (UTILITY CAPITAL FUND)

TY

Sheet 66_i

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. Code No Purpose	Balance July 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
ACQUISITION OF WATER COMPANY	624,512.32				-		624,512.32	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Totals 70000-	624,512.32	-	-	-	-	-	624,512.32	-

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

WATER WEST UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WATER WEST UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	
Received from 2012 Budget Appropriations *	xxxxxxxxxx	
Received from 2012 Emergency Appropriations *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	-	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.

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

TY

UTILITIES ONLY

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

WATER WEST UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

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

TY

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

POST CLOSING
TRIAL BALANCE - SEWER WEST 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	
Operating Fund			
Cash	708,984.98		
Due from Sewer Capital - West	161.26		
Receivables and Inventory with Full Reserves			
Consumer Accounts Receivable	174,037.72		
Utility Liens	364.81		
Inventory	43,458.80		
Appropriation Reserves:			
Encumbered		1,655.38	
Reserved		66,034.07	
Accrued Interest on Bonds		42,500.30	
Sub-Total - CASH LIABILITIES		110,189.75	C
Reserve for Receivables and Inventory		217,861.33	
Fund Balance		598,956.49	
Total Debits / Credits THIS Sheet ONLY	927,007.57	927,007.57	

(Do not crowd - add additional sheets)

TY

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

POST CLOSING
TRIAL BALANCE - SEWER WEST UTILITY FUND

AS AT DECEMBER 31, 2012

Operating and Capital Sections

(Separately Stated)

[Extra Sheet]

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

Title of Account	Debit	Credit
Capital Fund		
Cash	127,886.87	
Fixed Capital	5,026,589.39	
Fixed Capital Authorized and Uncomplete	158,410.61	
Due to Sewer Operating West		161.26
Serial Bonds Payable		5,160,000.00
Reserve for Amortization		25,000.00
Improvement Authorizations:		
Funded		127,725.61
Grand Total Debits / Credits	6,239,894.44	6,239,894.44

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - SEWER WEST UTILITY ASSESSMENT TRUST FUNDS

TY

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Sheet NOT Used	0.00	0.00

(Do not crowd - add additional sheets)

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

TY

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2012
		Assessments and Liens	Operating Budget					
Assessment Serial 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								...
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 57_ii

SCHEDULE OF SEWER WEST UTILITY 2012 BUDGET

TY

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-01	499,000.00	499,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	-02			-
User Fees		1,025,000.00	1,157,797.43	132,797.43
Miscellaneous		20,000.00	32,926.84	12,926.84
				-
				-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
				-
				-
				-
Subtotal		1,544,000.00	1,689,724.27	145,724.27
Deficit (General Budget) **	-07			-
	-08	1,544,000.00	1,689,724.27	145,724.27

** 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_ii

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		1,544,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,544,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpendituress		1,544,000.00
Deduct Expenditures:		
Paid or Charged	1,277,965.93	
Reserved	66,034.07	
Surplus (General Budget)**	-	
Total Expenditures		1,344,000.00
Unexpended Balance Canceled (See Footnote)		200,000.00

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 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 **TY**
SEWER WEST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 SEWER WEST Utility Budget 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: **SECTION 1 NOT APPLICABLE**

Revenue Realized:	xxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2011 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	xxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxx	
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 Operations" ("Excess in Operations" - Sheet 60_ii)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2012 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60_ii)	-	

SECTION 2:

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

2011 Appropriation Reserves Canceled in 2012	117,787.35	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		117,787.35

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

RESULTS OF 2012 OPERATIONS
SEWER WEST UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	145,885.53
Unexpended Balances of Appropriations	xxxxxxxxxx	200,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2011 Appropriation Reserves *	xxxxxxxxxx	117,787.35
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	463,672.88	xxxxxxxxxx
	463,672.88	463,672.88

* See restrictions in amount on Sheet 59_ii, SECTION 2

OPERATING SURPLUS - SEWER WEST UTILITY

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	634,283.61
Excess in Results of 2012 Operations	xxxxxxxxxx	463,672.88
Amount Appropriated in 2012 Budget-Cash	499,000.00	xxxxxxxxxx
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2012	598,956.49	xxxxxxxxxx
	1,097,956.49	1,097,956.49

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

Cash		708,984.98
Investments		
Interfund Accounts Receivable		161.26
Subtotal		709,146.24
Deduct Cash Liabilities Marked with "C" on Trial Balance		110,189.75
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		598,956.49
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		598,956.49

\# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.
* In the case of a "Deficit in Operating Surplus Cash",
"Other Assets" would also be pledged to cash liabilities.

SCHEDULE OF SEWER WEST UTILITY ACCOUNTS RECEIVABLE

Balance June 30, 2012		$ 183,647.37
Increased by:		
Sewer West Rents Levied		$ 1,148,187.78
Decreased by:		
Collections	$ 1,157,797.43	
Overpayments applied	$ -	
Transfer to Sewer West Liens	$ -	
Other	$ -	
		$ 1,157,797.43
Balance December 31, 2012		$ 174,037.72

SCHEDULE OF SEWER WEST UTILITY LIENS

Balance June 30, 2012		$ 364.81
Increased by:		
Transfers from Accounts Receivable	$ -	
Penalties and Costs	$ -	
Other	$ -	
		$ -
Decreased by:		
Collections	$ -	
Other	$ -	
		$ -
Balance December 31, 2012		$ 364.81

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER WEST UTILITY FUND

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

Caused By	Amount June 30, 2012 per Audit Report	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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

TY

SEWER WEST UTILITY ASSESSMENT BONDS

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxx		NOT APPLICABLE
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2012	-	xxxxxxxxxx	
	-	-	
2013 Bond Maturities - Assessment Bonds			$ -
2013 Interest on Bonds *		$	

SEWER WEST UTILITY CAPITAL BONDS

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxx	5,185,000.00	
Issued	xxxxxxxxxx		
Paid	25,000.00	xxxxxxxxxx	
Outstanding December 31, 2012	5,160,000.00	xxxxxxxxxx	
	5,185,000.00	5,185,000.00	
2013 Bond Maturities - Capital Bonds			$ 36,000.00
2013 Interest on Bonds *		$ 207,400.00	

INTEREST ON BONDS - SEWER WEST UTILITY BUDGET

2013 Interest on Bonds (* Items)	$ 207,400.00	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$ 42,500.30	
Subtotal	$ 164,899.70	
Add: Interest to be Accrued as of 12/31/2013	$ 85,400.00	
Required Appropriation 2013		$ 250,299.70

LIST OF BONDS ISSUED DURING 2012

NOT APPLICABLE

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

TY

SEWER WEST UTILITY ________ LOAN

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxx		
Issued	xxxxxxxxxx		NOT APPLICABLE
Paid		xxxxxxxxxx	
Outstanding December 31, 2012	-	xxxxxxxxxx	
	-	-	
2013 Loan Maturities			$ -
2013 Interest on Loans *		$ -	

SEWER WEST UTILITY ________ LOAN

	Debit	Credit	2013 Debt Service
Outstanding July 1, 2012	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	NOT APPLICABLE
Outstanding December 31, 2012	-	xxxxxxxxxx	
	-	-	
2013 Loan Maturities			$ -
2013 Interest on Loans *		$ -	

INTEREST ON LOANS - SEWER WEST UTILITY BUDGET

2013 Interest on Loans (* Items)	$ -	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$	
Subtotal	$ -	NOT APPLICABLE
Add: Interest to be Accrued as of 12/31/2013	$	
Required Appropriation 2013		$ -

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

Sheet 64_i

DEBT SERVICE FOR SEWER WEST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	

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

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

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

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

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

INTEREST ON NOTES - SEWER WEST UTILITY BUDGET	
2013 Interest on Notes	$ -
Less: Interest Accrued to 12/31/2012 (Trial Balance)	$
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/2013	$
Required Appropriations - 2013	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER WEST UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	-	xxxxxxxxxx

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

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

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

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

SCHEDULE OF SEWER WEST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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.			
Totals	-	-	-

Sheet 65a_i

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER WEST (UTILITY CAPITAL FUND)

TY

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. *Code No*	*Purpose*	Balance July 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2012	
		Funded	Unfunded					Funded	Unfunded
	Acquisition of Crestwood Sewer Compan	158,410.61				30,685.00		127,725.61	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	158,410.61	-	-	-	30,685.00	-	127,725.61	-

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

Sheet 66_ii

SEWER WEST UTILITY CAPITAL FUND

TY

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

SEWER WEST UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2012	xxxxxxxxxx	
Received from 2012 Budget Appropriations *	xxxxxxxxxx	
Received from 2012 Emergency Appropriations *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2012	-	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.

TY

SEWER WEST 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
Totals	-	-	-	-

SEWER WEST UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012 **NOT APPLICABLE**

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

NOT APPLICABLE