

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

POPULATION LAST CENSUS 7,549
 NET VALUATION TAXABLE 2012 1,022,421,277
 MUNICODE 0703

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

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

Borough of Caldwell, County of Essex

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

	Date	Examined By:
1		Preliminary Check
2		Examined

I hereby certify that the debt shown on Sheets 31 to 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 *Wendi Wokke*
 Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY FINANCE 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 Paul Carelli, am the Finance Officer, License # N/A, of the Borough of Caldwell, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2012.

Signature *Paul M. Carelli*
 Title Acting Chief Financial Officer
 Address 1 Provost Square, Caldwell, NJ 07006
 Phone Number (973) 403-4634
 Fax Number (973) 403-1355
 Email pcarelli@caldwell-nj.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

NONE



Heidi Wohlleb

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road, Suite 300

(Address)

Mount Arlington, NJ 07856

(Address)

hwohlleb@nisivoccia.com

(Email Address)

(973) 328-1825

(Phone Number)

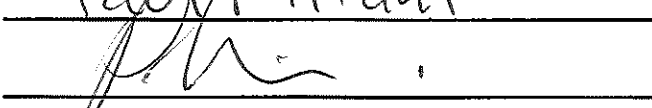
(973) 328-0507

(Fax Number)

Certified by me
this 11th day of February, 2013.

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

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

Printed Name: Paolo Milani
Signature: 
Certificate #: 19468
Date: 2-1-13

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

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

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 Transitional Aid for 2013.

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

Municipality: _____
Acting Chief Financial Officer _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) #7 _____
_____ 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: Borough of Caldwell
Acting Chief Financial Officer Paul Carelli
Signature: 
Certificate #: N/A
Date: 2-11-2013

22-6001698

Fed I.D. #

Borough of Caldwell

Municipality

Essex

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: 12/31/2012

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>9,570.80</u>	\$ <u>474,871.56</u>	\$ <u>-0-</u>

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

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

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

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.



Signature of Acting Chief Financial Officer

2-11-2013

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION - N/A

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

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

CERTIFICATION

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

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

Name _____
Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,014,393,486

Julien
SIGNATURE OF TAX ASSESSOR
Borough of Caldwell
MUNICIPALITY
Essex
COUNTY

REUTZED
CALDWELL
BOROUGH

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS OF 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 and Cash Equivalents	2,130,285.52	
Receivables and Other Assets with Full Reserves:		
Delinquent Taxes Receivable	352.05	
Revenue Accounts Receivable	73,458.25	
Due from Animal Control Fund	5,015.00	
Due from Water Utility Operating Fund	200,038.91	
Total Receivables and Other Assets with Full Reserves	278,864.21	
Deferred Charges:		
Emergency Authorizations	55,000.00	
Appropriation Reserves:		
Encumbered		15,257.87
Unencumbered		615,814.53
Subtotal Appropriation Reserves		631,072.40
Other Encumbrances Payable - Community Center Refunds		1,511.58
Due State of New Jersey:		
Senior Citizens' and Veterans' Deductions		15,799.62
County Added and Omitted Taxes Payable		3,878.90
Prepaid Taxes		85,797.56
Tax Overpayments		30,735.69
Due to Federal and State Grant Fund		323,124.00
Due to Other Trust Funds		39,673.16
Due to General Capital Fund		133,102.17
Due to Sewer Utility Operating Fund		298,983.69
Reserve for Storm Damage		22,525.68
Reserve for Hurricane Sandy Damage		55,000.00
Reserve for State Library Aid		3,565.77
		1,644,770.22 C
Reserve for Receivables and Other Assets with Full Reserves		278,864.21
Fund Balance		540,515.30
Totals	2,464,149.73	2,464,149.73

(Do not crowd - add additional sheets)

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2011 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2012</u>
1. <u>State Unemployment Insurance</u>	19,495.53	7,574.32	13,405.89	\$ 13,663.96
2. <u>Municipal Open Space</u>	238,750.27	102,540.30	85,813.55	255,477.02
3. <u>Municipal Alliance - Caldwell/West Caldwell</u>	12,497.81		12,497.81	
4. <u>Escrow Fees</u>	48,309.68	37,043.00	26,119.10	59,233.58
5. <u>Tax Sale Premiums</u>	53,800.00	30,000.00	27,900.00	55,900.00
6. <u>Outside Tax Liens</u>		162,489.40	161,977.45	511.95
7. <u>Parking Offense Adjudication Act</u>	13,876.70	2,158.00	1,179.00	14,855.70
8. <u>Traffic Outside Traffic Assignment</u>		158,919.50	151,799.50	7,120.00
9. <u>Recycling</u>	39,639.17	43,920.30	61,285.00	22,274.47
10. <u>Confiscated Funds</u>	4,286.00	4,186.29	6,030.93	2,441.36
11. <u>LOSAP Surrendered Funds</u>	10,758.55			10,758.55
12. <u>Debt Service - 2005 Sinking Fund Bonds</u>	45,000.00	20,000.00		65,000.00
13. <u>Accumulated Leave</u>	95,967.31		56,701.07	39,266.24
14. _____				
15. <u>Animal Control Expenditures</u>	516.00	28,204.00	24,836.00	3,884.00
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
29. _____				
30. _____				
Totals:	<u>\$ 582,897.02</u>	<u>\$ 597,035.11</u>	<u>\$ 629,545.30</u>	<u>\$ 550,386.83</u>

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENT PLEDGED TO
LIABILITIES AND SURPLUS**

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

* Show as red figure

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
PNC #81-0116-1993 (Current Checking)	305,126.00
PNC #80-1683-9974 (Current Sweep)	1,198,403.70
PNC #81-0116-2160 (Claims Checking)	216,114.65
PNC #80-4256-1697 (Community Center Checking)	12,585.00
Lakeland #001-00030-01 (Community Center Checking)	300,700.30
PNC #80-4256-1718 (Community Center Sweep)	282,765.45
	2,315,695.10
Trust - Dog License (Animal Control):	
PNC #81-0116-2064 (Checking)	9,159.00
Trust - Other:	
PNC #81-0116-1395 (Trust Account Checking)	70,000.00
PNC #80-4299-0627 (Escrow Sub-Account)	31,542.48
PNC #80-2206-0641 (Trust Account Sweep)	106,427.78
PNC #81-0116-2195 (Construction Checking)	14,899.10
PNC #81-0116-2187 (Unemployment Insurance Checking)	10,000.00
PNC #80-2206-0668 (Unemployment Insurance Sweep)	436.19
PNC #80-4256-2745 (Off Duty Escrow Checking)	7,120.00
PNC #80-3398-5631 (Open Space Checking)	-0-
PNC #80-3398-5527 (Open Space Sweep)	272,805.76
PNC #80-4813-8267 (Law Enforcement)	5,301.36
	518,532.67
Capital - General:	
PNC #81-0116-2101 (Capital Checking)	200,000.00
PNC #80-1684-0748 (Capital Sweep)	298,487.12
	498,487.12
Water - Operating:	
PNC #81-0116-2216 (Water Utility Checking)	200,000.00
PNC #80-2206-0633 (Water Utility Sweep)	993,408.57
	1,193,408.57

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.

**BOROUGH OF CALDWELL
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE**

	Balance Dec. 31, 2011	2012 Budget Revenue Realized	Cash Received	Adjustments	Transferred from Unappropriated Reserves	Balance Dec. 31, 2012
Body Armor Grant - 2012		\$ 2,338.88	\$ 2,338.88			
Bulletproof Vest Program: Prior Year	\$ 2,340.00					\$ 2,340.00
Clean Communities - 2012		11,382.70	11,169.10			213.60
NJ Transportation Trust Fund Authority Act: 2008 - Park and Whitfield	14,134.35					14,134.35
Alcohol Education and Rehabilitation Fund: 2008	1,338.00					1,338.00
2009	649.73					649.73
2012		2,158.52	2,158.52			
Recycling Tonnage Grant: Prior Years	4,446.41					4,446.41
2008	4,906.48					4,906.48
2011		4,342.31			\$ 4,342.31	
Municipal Alliance for Alcohol and Drug Abuse: State Grant:						
2008	243.08			\$ 243.08		
2009	6,092.25			6,092.25		
2010	4,426.51			4,426.51		
2011	3,572.22		23,458.44	(24,927.78)		5,041.56
2012		28,500.00				28,500.00
West Caldwell Match: 2011	5,500.00					5,500.00
2012		5,500.00				5,500.00

BOROUGH OF CALDWELL
FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec. 31, 2011	Budget Revenue Realized	Cash Received	Adjustments	Transferred from Unappropriated Reserves	Balance Dec. 31, 2012
Over the Limit, Under Arrest - 2008	\$ 3,600.00					\$ 3,600.00
Over the Limit, Under Arrest - 2010 Statewide Crackdown	1,450.00					1,450.00
Over the Limit, Under Arrest - 2011 Mobilization	4,400.00					4,400.00
Hurricane Irene Disaster National Emergency Grant	18,832.80					18,832.80
Comcast Grant - 2012		\$ 25,000.00	\$ 25,000.00			
Safety Incentive Program Award - 2011		1,000.00	1,000.00			
	<u>\$ 75,931.83</u>	<u>\$ 80,222.41</u>	<u>\$ 65,124.94</u>	<u>\$ (14,165.94)</u>	<u>\$ 4,342.31</u>	<u>\$ 100,852.93</u>
		Federal	\$ -0-			
		State	39,124.94			
		Local	26,000.00			
			<u>\$ 65,124.94</u>			

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec. 31, 2011	Transfer from 2012 Budget Appropriations	Expended	Encumbrances Payable	Balance Dec. 31, 2012
Body Armor Grant:					
2006	\$ 2,020.25				\$ 2,020.25
2011	2,204.15		672.37		1,531.78
2012		\$ 2,338.88	2,338.88		
Division of Aging - Preventative Health:					
2010	1,717.70				1,717.70
Domestic Preparedness Equipment Grant	94,258.90				94,258.90
NJ Transportation Trust Fund Authority Act:					
2008 - Park and Whitfield	21,924.46				21,924.46
Alcohol Education Rehabilitation Grant:					
2008	5.63				5.63
2009	649.73				649.73
2010	351.91				351.91
2011	1,024.76				1,024.76
2012		2,158.52	150.00		2,008.52
Clean Communities:					
Prior Years	12,225.00				12,225.00
2006	1,998.93				1,998.93
2007	8,972.00				8,972.00
2011	11,349.13				11,349.13
2012		11,382.70			11,382.70
Green Communities	3,000.00				3,000.00
Bulletproof Vest Partnership Grant	2,340.00				2,340.00

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec. 31, 2011	Transfer from 2012 Budget Appropriations	Expended	Encumbrances Payable	Balance Dec. 31, 2012
Drunk Driving Enforcement Fund:					
2006	\$ 312.92				\$ 312.92
2007	2,900.00				2,900.00
2008	2,982.42		1,243.73		1,738.69
2009	4,490.83		4,490.83		
2010	2,536.86		2,536.86		
Municipal Alliance for Alcohol and Drug Abuse:					
State Share:					
2008	10,639.26				10,639.26
2009	1,566.51				1,566.51
2010	28,500.00				28,500.00
2011	28,500.00		4,878.89		23,621.11
2012		\$ 28,500.00	28,500.00		
Municipal Share					
West Caldwell Match		5,500.00	5,500.00		
Recycling Tonnage Grant:				\$ 5,500.00	
2004	759.63				759.63
2005	3,263.46				3,263.46
2006	4,341.80				4,341.80
2007	3,691.19				3,691.19
2008	4,906.48				4,906.48
2009	9,986.48				9,986.48
2010	10,806.68				10,806.68
2011		4,342.31			4,342.31

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec. 31, 2011	Transfer from 2012 Budget Appropriations	Expended	Encumbrances Payable	Balance Dec. 31, 2012
Over the Limit, Under Arrest - 2008	\$ 3,600.00				\$ 3,600.00
Over the Limit Under Arrest 2009 Statewide Crackdown	4,400.00				4,400.00
Over the Limit, Under Arrest - 2010 Statewide Crackdown	1,450.00				1,450.00
Over the Limit, Under Arrest - 2011 Mobilization	3,000.00				3,000.00
Housing Services - Special Purpose Grant	50,000.00				50,000.00
Division of Highway Safety - "Click It or Ticket"	4,000.00				4,000.00
Hurricane Irene Disaster National Emergency Grant	15,058.40		\$ 9,570.80		5,487.60
Comcast Grant - 2012		\$ 25,000.00			25,000.00
Safety Incentive Program Award - 2011		1,000.00	829.00		171.00
	<u>\$ 365,735.47</u>	<u>\$ 85,722.41</u>	<u>\$ 60,711.36</u>	<u>\$ 5,500.00</u>	<u>\$ 385,246.52</u>
	Ref.	A			A
Original Budget		\$ 49,725.01			
Added by NISA 40A:4-87		30,497.40			
		<u>80,222.41</u>			
Local Matching Funds		5,500.00			
		<u>\$ 85,722.41</u>			
Federal			\$ 9,570.80		
State			44,811.56		
Local Grants			829.00		
Local Matching Funds			<u>5,500.00</u>		
			<u>\$ 60,711.36</u>		

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

Grant	Balance Jan. 1, 2012	Transferred to 2012		Cash Received	Balance Dec. 31, 2012
		Budget	Appropriation By 40A:4-87		
Drunk Driving Enforcement Fund:					
2011	4,908.00				4,908.00
2012				4,033.44	4,033.44
Body Armor Replacement Fund:					
Prior Year	2,009.15				2,009.15
2012				1,042.50	1,042.50
Recycling Tonnage Grant:					
2011	13,695.20	4,342.31			9,352.89
2012				9,034.43	9,034.43
Drive Sober or Pull Over - 2012				2,850.00	2,850.00
Totals	20,612.35	4,342.31		16,960.37	33,230.41

*** LOCAL DISTRICT SCHOOL TAX**

N/A

		Debit	Credit
Balance January 1, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	85002-00	XXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013		XXXXXXXX	
Levy Calendar Year 2012		XXXXXXXX	
Paid			XXXXXXXX
Balance December 31, 2012		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.			
# Must include unpaid requisitions.			

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2012	85045-00	XXXXXXXX	238,750.27
2012 Levy	85105-00	XXXXXXXX	102,324.95
Interest Earned		XXXXXXXX	215.35
Expenditures		85,813.55	XXXXXXXX
Balance December 31, 2012	85046-00	255,477.02	XXXXXXXX
		341,290.57	341,290.57

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00	XXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXX	
Levy Calendar Year 2012	XXXXXXXX	11,796,503.21
Paid	11,796,503.21	XXXXXXXX
Balance December 31, 2012	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85034-00		XXXXXXXX
# Must include unpaid requisitions.	11,796,503.21	11,796,503.21

REGIONAL HIGH SCHOOL TAX

N/A

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2012	80004-01	XXXXXXXX	3,676.91
State Library Aid Received in 2012	80004-02	XXXXXXXX	3,462.00
Expended	80004-09	3,573.14	XXXXXXXX
Balance December 31, 2012	80004-10	3,565.77	
		7,138.91	7,138.91

N/A

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

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

N/A

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

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

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	340,550.00	340,550.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	4,394,041.45	4,382,306.10	11,735.35 *
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Chapter 159's	30,497.40	30,497.40	
Total Miscellaneous Revenue Anticipated 80103-	4,424,538.85	4,412,803.50	11,735.35 *
Receipts from Delinquent Taxes 80104-	1,825.25	12,177.21	10,351.96
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	7,168,839.35	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	7,168,839.35	7,147,827.61	21,011.74 *
	11,935,753.45	11,913,358.32	22,395.13 *

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	23,918,345.86
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00		XXXXXXXX
Regional School Tax 80119-00	11,796,503.21	XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	4,914,708.93	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	3,981.16	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00	102,324.95	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	47,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	7,147,827.61	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	23,965,345.86	23,965,345.86

* 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.

REVISED CALDWELL BOROUGH

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted	80012-01	11,905,256.05
2012 Budget - Added by N.J.S. 40A:4-87	80012-02	30,497.40
Appropriated for 2012 (Budget Statement Item 9)	80012-03	11,935,753.45
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)	80012-04	55,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	11,990,753.45
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	11,990,753.45
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L.)]	80012-08	11,327,937.67
Paid or Charged - Reserve for Uncollected Taxes	80012-09	47,000.00
Reserved	80012-10	615,814.53
Total Expenditures	80012-11	11,990,752.20
Unexpended Balances Canceled (see footnote)	80012-12	1.25

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

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

RESULTS OF 2012 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated 80013-01	XXXXXXXX	
Delinquent Tax Collections 80013-02	XXXXXXXX	10,351.96
	XXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXX	
Unexpended Balances of 2012 Budget Appropriations 80013-04	XXXXXXXX	1.25
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXX	145,321.59
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXX	
Sale of Municipal Assets	XXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves 80013-05	XXXXXXXX	200,341.56
Prior Years Interfunds Returned in 2012 80013-06	XXXXXXXX	22,720.14
Cancellation of Tax Overpayments	XXXXXXXX	
Appropriated Grant Reserves Canceled	XXXXXXXX	
	XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXX	XXXXXXXX
Balance January 1, 2012 80013-07		XXXXXXXX
Balance December 31, 2012 80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated 80013-09	11,735.35	XXXXXXXX
Delinquent Tax Collections 80013-10		XXXXXXXX
		XXXXXXXX
Required Collection of Current Taxes 80013-11	21,011.74	XXXXXXXX
Interfund Advances Originating in 2012 80013-12	205,053.91	XXXXXXXX
Refund of Prior Year Revenue	13,634.29	XXXXXXXX
Refund of Prior Year Taxes	6,303.45	XXXXXXXX
Prior Year Senior Citizens Deductions' Disallowed	250.00	XXXXXXXX
		XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	120,747.76	XXXXXXXX
	378,736.50	378,736.50

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**SURPLUS - CURRENT FUND
YEAR 2012**

		Debit	Credit	
1.	Balance January 1, 2012	80014-01	XXXXXXX	760,317.54
2.			XXXXXXX	
3.	Excess Resulting from 2012 Operations	80014-02	XXXXXXX	120,747.76
4.	Amount Appropriated in the 2012 Budget - Cash	80014-03	340,550.00	XXXXXXX
5.	Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXX
6.				XXXXXXX
7.	Balance December 31, 2012	80014-05	540,515.30	XXXXXXX
			881,065.30	881,065.30

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

Cash	80014-06		2,130,285.52
Investments	80014-07		
Sub Total			2,130,285.52
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,644,770.22
Cash Surplus	80014-09		485,515.30
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	55,000.00	
Cash Deficit #	80014-13		
Grants Receivable			
Total Other Assets	80014-14		55,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.	80014-15		540,515.30

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 extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

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

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	15,799.62
2. Sr. Citizens Deductions Per Tax Billings	6,000.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	43,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	500.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	2,500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector - 2011 Taxes	XXXXXXXX	250.00
9. Veterans Deductions Disallowed By Tax Collector - 2011 Taxes		
10. Received in Cash from State	XXXXXXXX	47,250.00
11.		
12.		
13. Balance December 31, 2012	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	15,799.62	XXXXXXXX
Totals	65,799.62	65,799.62

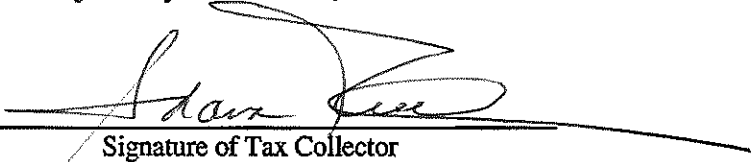
Calculation of Amount to be included on Sheet 22, Item 10-
2012 Senior Citizen and Veterans Deductions Allowed

Line 2	6,000.00
Line 3	43,250.00
Line 4 & 5	750.00
Sub-Total	50,000.00
Less: Line 7	2,500.00
To Item 10, Sheet 22	<u>47,500.00</u>

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

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

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


Signature of Tax Collector

8164
License #

2/11/13
Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

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

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

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

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- | | |
|---|----------|
| 1. Subtotal General Appropriations (item 8(L) budget sheet 29 | \$ _____ |
| 2. Taxes not included in the Budget (AFS 25, items 2 thru 7) | \$ _____ |
| Total | \$ _____ |
| 3. Less: Anticipated Revenues (item 5, budget sheet 11) | \$ _____ |
| 4. Cash Required | \$ _____ |
| 5. Total Required at _____ % (items 4+6) | \$ _____ |
| 6. Reserve for Uncollected Taxes (item E above) | \$ _____ |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2012		2,474.52	XXXXXXXX
	A. Taxes	83102-00 2,474.52	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83103-00	XXXXXXXX	XXXXXXXX
2.	Canceled:		XXXXXXXX	XXXXXXXX
	A. Taxes	83105-00	XXXXXXXX	2,224.30
	B. Tax Title Liens	83106-00	XXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes	83108-00	XXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXX	
4.	Added Taxes	83110-00	11,927.00	XXXXXXXX
5.	Added Tax Title Liens	83111-00		XXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens (1)	83104-00	XXXXXXXX	(1)
	B. Tax Title Liens - Transfers from Taxes (1)	83107-00	(1)	XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXX	12,177.22
8.	Totals		14,401.52	14,401.52
9.	Balance Brought Down		12,177.22	XXXXXXXX
10.	Collected:		XXXXXXXX	12,177.21
	A. Taxes	83116-00 12,177.21	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXX	XXXXXXXX
11.	Interest and Costs - 2012 Tax Sale	83118-00		XXXXXXXX
12.	2012 Taxes Transferred to Liens	83119-00		XXXXXXXX
13.	2012 Taxes	83123-00	352.04	XXXXXXXX
14.	Balance December 31, 2012		XXXXXXXX	352.05
	A. Taxes	83121-00 352.05	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83122-00	XXXXXXXX	XXXXXXXX
15.	Totals		12,529.26	12,529.26

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by item No. 9) is 99.99%

17. Item No. 14 multiplied by percentage shown above is 352.01 and represents the maximum amount that may be anticipated in 2013. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

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

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2012 (84125-00)

Realized in 2012 Budget _____

To Results of Operation (Sheet 19) _____

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

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at Dec. 31, 2012</u>
1. Emergency Authorization - Municipal *	\$ 155,500.00	\$ 155,500.00	\$ 55,000.00	\$ 55,000.00
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

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

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXX	11,816,900.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	825,000.00	XXXXXXXX	
Outstanding, December 31, 2012	80033-04	10,991,900.00	XXXXXXXX	
		11,816,900.00	11,816,900.00	
2013 Bond Maturities - General Capital Bonds			80033-05	890,000.00
2013 Interest on Bonds *		80033-06	425,398.26	
Assessment Serial Bonds - N/A				
Outstanding, January 1, 2012	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2012	80033-10		XXXXXXXX	
2013 Bond Maturities - Assessment Bonds			80033-11	
2013 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	425,398.26

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Total				

80033-14

80033-15

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

(COUNTY) (MUNICIPAL)

LOAN

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding, December 31, 2012	80033-04		XXXXXXXX	
2013 Loan Maturities			80033-05	
2013 Interest on Loans			80033-06	\$
Total 2013 Debt Service for _____ Loan			80033-13	
LOAN				
Outstanding, January 1, 2012	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2012	80033-10		XXXXXXXX	
2013 Loan Maturities			80033-11	
2013 Interest on Loans			80033-12	\$
Total 2013 Debt Service for _____ Loan			80033-13	

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2012	80034-03		XXXXXXXX	
2013 Bond Maturities - Term Bonds	80034-04		\$	
2013 Interest on Bonds *	80034-05		\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding, January 1, 2012	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2012	80034-09		XXXXXXXX	
2013 Interest on Bonds*	80034-10		\$	
2013 Bond Maturities - Serial Bonds	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12		\$	

LIST OF BONDS ISSUED DURING 2012

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

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

SCHEDULE OF 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.			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Various Street Improvements	1,375,900.00	1,326,605.00	49,295.00	49,295.00
Various Capital Improvements	165,000.00	156,750.00	8,250.00	8,250.00
Total	1,540,900.00	1,483,355.00	57,545.00	57,545.00

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.

Capital Improvement Fund

\$ 57,545.00

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2012

		Debit	Credit
Balance January 1, 2012	80029-01	XXXXXXXXXX	298,584.15
Premium on Bond Sale		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Grant Receipts on Fully Funded Ordinance			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2012 Budget Revenue	80029-03	290,390.00	XXXXXXXXXX
Balance December 31, 2012	80029-04	8,194.15	XXXXXXXXXX
		298,584.15	298,584.15

BONDS ISSUED WITH A COVENANT OR COVENANTS - N/A

- | | | |
|---|--|-------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2012 | | _____ |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A) | | _____ |
| 3. Amount of Bonds Issued Under Item 1 Maturing in 2013 | | _____ |
| 4. Amount of Interest on Bonds with a Covenant - 2013 Requirement | | _____ |
| 5. Total of 3 and 4 - Gross Appropriation | | _____ |
| 6. Less Amount of Special Trust Fund to be Used | | _____ |
| 7. Net Appropriation Required | | _____ |

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2012 appropriation column.

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

NOTE:

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

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

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

* Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2012

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Operating Surplus Anticipated 91301-	125,000.00	125,000.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services 91302-			
Rents 91303-	1,539,160.62	1,533,849.64	5,310.98 *
Fire Hydrant Service 91304-			
Miscellaneous 91305-	28,365.38	23,787.85	4,577.53 *
Connection Fees			
Cancellation of Appropriation Reserves			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Additional Water Billing	10,490.00		10,490.00 *
Subtotal	1,703,016.00	1,682,637.49	20,378.51 *
Deficit (General Budget) ** 91306-			
91307-	1,703,016.00	1,682,637.49	20,378.51 *

** 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:	XXXXXXXX
Adopted Budget	1,703,016.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,703,016.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	1,703,016.00
Deduct Expenditures:	
Paid or Charged	1,049,850.76
Reserved	647,103.09
Surplus (General Budget) **	
Total Expenditures	1,696,953.85
Unexpended Balances Canceled (see footnote)	6,062.15

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

RESULTS OF 2012 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXX	6,062.15
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXX	82,605.67
Deficit in Anticipated Revenue	20,378.51	XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	68,289.31	XXXXXXXX
	88,667.82	88,667.82

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	280,026.52
Excess Resulting from 2012 Operations	XXXXXXXX	68,289.31
Amount Appropriated in 2012 Budget - Cash	125,000.00	XXXXXXXX
Amount Appropriated in 2012 Budget - With Prior Written Consent of Director of Local Government Services		XXXXXXXX
		XXXXXXXX
Balance December 31, 2012	223,315.83	XXXXXXXX
	348,315.83	348,315.83

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

Cash	1,193,408.57
Investments	
Interfund Accounts Receivable	52,935.18
Sub Total	1,246,343.75
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,023,027.92
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	223,315.83
Other Assets Pledged to Surplus: *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	223,315.83

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		\$ <u>1,001.30</u>
Increased by:		
Water Rents Levied		\$ <u>1,533,422.73</u>
Decreased by:		
Collections	\$ <u>1,530,700.04</u>	
Prepaid/Overpayments Applied	\$ <u>3,149.60</u>	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>1,533,849.64</u>
Balance December 31, 2012		\$ <u>574.39</u>

N/A

SCHEDULE OF WATER UTILITY LIENS

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

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

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

N/A

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

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

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

N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2013 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS - N/A

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXX	
2013 Bond Maturities - Assessment Bonds			
2013 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2012	XXXXXXXX	1,255,000.00	
Issued			
Paid	115,000.00	XXXXXXXX	
Outstanding, December 31, 2012	1,140,000.00	XXXXXXXX	
	1,255,000.00	1,255,000.00	
2013 Bond Maturities - Capital Bonds			115,000.00
2013 Interest on Bonds *		\$ 41,650.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2013 Interest on Bonds (*Items)	\$ 41,650.00	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 16,141.67	
Subtotal	\$ 25,508.33	
Add: Interest to be Accrued as of 12/31/2013	\$ 15,079.17	
Required Appropriation 2013		\$ 40,587.50

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Totals				

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

WATER UTILITY _____ LOAN

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	
WATER UTILITY _____ LOAN			
Outstanding, January 1, 2012	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	

INTEREST ON LOANS - WATER 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

REVISED CALDWELL BOROUGH

DEBT SERVICE SCHEDULE FOR WATER UTILITY NOTES (OTHER THAN WATER 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. Water System Improvements (1198-08; 1245-12)	250,000.00	12/21/12	250,000.00	07/01/13	1.250%		1,643.84	07/01/13
2. Water Main Improvements (1249-12)	550,000.00	12/21/12	550,000.00	07/01/13	1.250%		3,616.44	07/01/13
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.	800,000.00		800,000.00				5,260.27	

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 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.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2013 Interest on Notes	\$ 5,260.27
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 277.78
Subtotal	\$ 4,982.49
Add: Interest to be Accrued as of 12/31/2013	\$ 9,375.00
Required Appropriation - 2013	\$ 14,357.49

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (WATER UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded				Funded	Unfunded
Water System Improvements (1174-06)	83,323.06			2,971.43		80,351.63	
Water Capital Projects (1178-07; 1231-11)	15,161.87	150,000.00		60,674.78			104,487.09
Water System Improvements (1198-09; 1245-12)		147,342.50	175,000.00	160,780.57			161,561.93
Water Main Improvements (1249-12)			975,000.00	35,068.07			939,931.93
Total	98,484.93	297,342.50	1,150,000.00	259,494.85		80,351.63	1,205,980.95

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	70,000.00
Received from 2012 Budget Appropriation *	XXXXXXXX	10,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2012	80,000.00	XXXXXXXX
	80,000.00	80,000.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	
Received from 2012 Budget Appropriation *	XXXXXXXXXX	
Received from 2012 Emergency Appropriation *	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 permitted to lapse.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
Water System Improvements				
(1198-09; 1245-12)	175,000.00	175,000.00		
Water Main Improvements (1249-12)	975,000.00	975,000.00		
Total	1,150,000.00	1,150,000.00		

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2012

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	45,622.00
Premium on Bond Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2012 Budget Revenue		XXXXXXXXXX
Balance December 31, 2012	45,622.00	XXXXXXXXXX
	45,622.00	45,622.00

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

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

* Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2012

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Operating Surplus Anticipated _____ 01	72,432.00	72,432.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government _____ 02			
Rents	4,246,973.22	4,246,973.22	
Interest Income	1,675.83	946.94	728.89 *
KMOS Lease of Wastewater Plant Property	217,331.00	162,998.25	54,332.75 *
Sewer Connection Fees	14,400.00	118,400.00	104,000.00
Sewer Application Fees	250.00		250.00 *
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Additional Sewer Rents	460,709.10	368,130.05	92,579.05 *
Additional KMOS Lease of Wastewater Plant Property			
Subtotal	5,013,771.15	4,969,880.46	43,890.69 *
Deficit (General Budget) ** _____ 07			
_____ 08	5,013,771.15	4,969,880.46	43,890.69 *

** 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:	XXXXXXXX
Adopted Budget	5,013,771.15
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	5,013,771.15
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	5,013,771.15
Deduct Expenditures:	
Paid or Charged	4,759,891.29
Reserved	248,727.67
Surplus (General Budget) **	
Total Expenditures	5,008,618.96
Unexpended Balances Canceled (see footnote)	5,152.19

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

RESULTS OF 2012 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXX	5,152.19
Miscellaneous Revenue Not Anticipated	XXXXXXXX	46,435.50
Unexpended Balances of 2011 Appropriation Reserves *	XXXXXXXX	35,031.60
Deficit in Anticipated Revenue	43,890.69	XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	42,728.60	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	86,619.29	86,619.29

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	481,020.62
Excess Resulting from 2012 Operations	XXXXXXXX	42,728.60
Amount Appropriated in 2012 Budget - Cash	72,432.00	XXXXXXXX
Amount Appropriated in 2012 Budget - With Prior Written Consent of Director of Local Government Services		XXXXXXXX
Anticipated as Revenue in Current Fund Budget	28,212.00	XXXXXXXX
Balance December 31, 2012	423,105.22	XXXXXXXX
	523,749.22	523,749.22

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

Cash	363,915.62
Investments	
Interfund Accounts Receivable	435,506.29
Sub Total	799,421.91
Deduct Cash Liabilities Marked with "C" on Trial Balance	376,316.69
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	423,105.22
Other Assets Pledged to Surplus: *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	423,105.22

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

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011		\$ <u>161,279.81</u>
Increased by:		
Sewer Rents Levied		\$ <u>4,584,141.82</u>
Decreased by:		
Collections	\$ <u>4,615,041.26</u>	
Overpayments Applied	\$ <u>62.01</u>	
Transfer to Sewer Liens	\$ _____	
Other - Prepaid Sewer Rents Applied	\$ _____	
		\$ <u>4,615,103.27</u>
Balance December 31, 2012		\$ <u>130,318.36</u>

N/A

SCHEDULE OF SEWER LIENS

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

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2011 per Audit Report</u>	<u>Amount in 2012 Budget</u>	<u>Amount Resulting from 2012</u>	<u>Balance as at Dec. 31, 2012</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Operating Deficit</u>	\$ <u>88,546.29</u>	\$ <u>88,546.29</u>	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

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

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

SEWER UTILITY ASSESSMENT BONDS - N/A

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXX	
2013 Bond Maturities - Assessment Bonds			\$
2013 Interest on Bonds *		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2012	XXXXXXXX	619,580.00	
Issued	XXXXXXXX		
Paid	70,000.00	XXXXXXXX	
Outstanding, December 31, 2012	549,580.00	XXXXXXXX	
	619,580.00	619,580.00	
2013 Bond Maturities - Capital Bonds			\$ 70,000.00
2013 Interest on Bonds *		\$ 20,720.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2013 Interest on Bonds (*Items)	\$ 20,720.00	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 6,789.55	
Subtotal	\$ 13,930.45	
Add: Interest to be Accrued as of 12/31/2013	\$ 5,814.55	
Required Appropriation 2013	\$ 19,745.00	

LIST OF BONDS ISSUED DURING 2012 - N/A

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

UTILITY LOAN

	Debit	Credit	2013 Debt Service
Outstanding, January 1, 2012	XXXXXXXX	12,952,093.81	
Issued	XXXXXXXX		
Paid	689,440.11	XXXXXXXX	
Outstanding, December 31, 2012	12,262,653.70	XXXXXXXX	
	12,952,093.81	12,952,093.81	
2013 Loan Maturities			\$ 699,309.87
2013 Interest on Loans *		\$ 287,807.50	
SEWER UTILITY LOAN - N/A			
Outstanding, January 1, 2012	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2012		XXXXXXXX	
2013 Loan Maturities			\$
2013 Interest on Loans *		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2013 Interest on Loans (*Items)	\$ 287,807.50	
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 119,919.79	
Subtotal	\$ 167,887.71	
Add: Interest to be Accrued as of 12/31/2013	\$ 115,398.96	
Required Appropriation 2013		\$ 283,286.67

LIST OF LOANS ISSUED DURING 2012 - N/A

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR SEWER UTILITY NOTES (OTHER THAN SEWER 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.									

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 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.

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SEWER UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded				Funded	Unfunded
Sewer Improvements (1175-06)	329,940.53	15,720.00				329,940.53	15,720.00
Wastewater Treatment Plant Upgrades (1177-07)	412,768.84	886,500.00		733,839.84			565,429.00
Totals	742,709.37	902,220.00		733,839.84		329,940.53	581,149.00

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXXXX	729,715.54
Received from 2012 Budget Appropriation *	XXXXXXXX	200,500.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2012	930,215.54	XXXXXXXX
	930,215.54	930,215.54

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

N/A

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	
Received from 2012 Budget Appropriation *	XXXXXXXXXX	
Received from 2012 Emergency Appropriation *	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 permitted to lapse.

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT 2012

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

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

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

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- 1, 1a & 1b. Certification and Affidavit
 - 1c. Municipal Budget Local Examination Certification
 - 1d. Report of Federal and State Financial Assistance Expenditures of Awards
 - 2. Instructions and Certification
 - 3, 3a & 3b. Trial Balance - Current Fund
 - 4. Trial Balance - Public Assistance Fund
 - 5. Trial Balance - Federal and State Funds
 - 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
 - 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
 - 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
 - 8. Trial Balance - Capital Fund
 - 9 & 9a. Cash Reconciliation
 - 10. Federal and State Grants Receivable
 - 11 & 11a. Appropriated Reserves for Federal and State Grants
 - 12. Unappropriated Reserves for Federal and State Grants
 - 13. Local District School Tax - Municipal Open Space Tax
 - 14. Regional School Tax - Regional High School Tax
 - 15. County Taxes Payable - Special District Taxes
 - 16. Reserves for State and Federal Aid for Library Services
 - 17 & 17a. General Budget Revenues
 - 17. Allocation of Current Tax Collections
 - 18. General Budget Appropriations
 - 18. Emergency Appropriations for Local District School Purposes
 - 19. Results of 2012 Operation - Current Fund
 - 20. Schedule of Miscellaneous Revenues Not Anticipated
 - 21. Surplus Account and Analysis of Balance
 - 22. Current Tax Levy
 - 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2008
 - 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
 - 24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
 - 25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
 - 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
 - 26. Delinquent Taxes and Tax Title Liens
 - 27. Foreclosed Property; Contract Sales; Mortgage Sales
 - 28. Deferred Charges and List of Judgments - Current
 - 29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
 - 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
 - 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
 - 32. Summary Statement of Debt Service Requirements - School - Type I and Current
 - 33. Debt Service for Notes (Other than Assessment Notes)
 - 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
 - 35 & 35a. Improvement Authorizations
 - 36. Capital Improvement Fund
 - 37. Down Payment
 - 37. Capital Improvements Authorized in 2012
 - 38. General Capital Surplus, Bond Covenants
 - 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
- UTILITIES ONLY**
- 40. Instructions
 - 41 & 55. Trial Balance - Utility Fund
 - 42 & 56. Trial Balance - Utility Assessment Trust Funds
 - 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
 - 44 & 58. Utility Revenues and Appropriations
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 - 46 & 60. Results of Operation, Operating Surplus and Analysis
 - 47 & 61. Utility Accounts Receivable; Utility Liens
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 - 51a & 65a. Schedule of Capital Lease Program Obligations
 - 52 & 66. Improvement Authorizations (Utility Capital)
 - 53 & 67. Capital Improvement Fund and Down Payments
 - 54 & 68. Utility Capital Improvements Authorized in 2012; Utility Capital Surplus