

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 KINNELON as of December 31, 20 12 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 12/31/2012 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

Municipality does not maintain/ utilize its general ledger.


(Registered Municipal Accountant)
Louis C. Mai CPA & Associates

P.O. Box 624
(Firm Name)

Pompton Plains, NJ 07444
(Address)

973-492-2524
(Address)

(Phone Number)
LMAICPARMA@AOL.COM

(Email)
973-492-9515
(Fax Number)

Certified by me

This 24 day of April, 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: DANIEL HROBERG

Signature: 

Certificate #: 002513

Date: 12/24/12

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

N/A

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item(s)# 5 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 Kinnelon

Chief Financial Officer: _____

Donna M. Mollineaux

Signature: _____

Certificate #: _____

NO602

Date: _____

4/24/13

KINNELON

Municipality

MORRIS

County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: 12/31/2012

(1)	(2)	(3)
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended

TOTAL \$ 218,750.00 \$ 33,000.00 \$

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 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

Signature Of Chief Financial Officer

Sheet 1d

Date 1/24/12

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ 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 _____

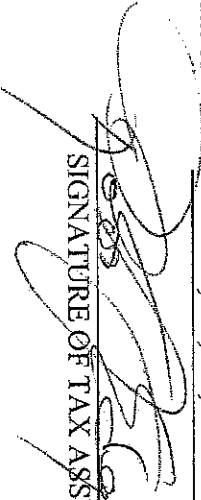
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

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 \$ 1,603,187,600.


SIGNATURE OF TAX ASSESSOR

Kinnelon
MUNICIPALITY

Morris
COUNTY

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

TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2012

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

Title of Account	Debit	Credit
Cash	2,494,536.47	/
Change fund	580.00	/
Due from State of NJ Senior Citizen and Veterans	5,092.23	/
Special Emergency	228,000.00	/
Emergency Authorization		
Reevables with Full Reserves:		
Delinquent Taxes	510,807.55	/
Tax Title Liens	882,708.24	/
Foreclosed Property	32,150.00	/
Revenue Accounts Receivable	11,441.38	/
Prepaid School Tax	250.00	/
Prepaid County Taxes	44.96	/
Public Assistance Trust 1 Due from	1,575.00	/
Public Assistance Trust 2 Due from	530.88	/
Due from Flexible Spending Account	1,000.00	/
Due from Water Operating Fund	68,000.00	/
Due from Planning Board Trust	1,000.00	/
Due from Other Trust Fund	449.22	/
Due from General Capital Fund	396,251.00	/
Due from Payroll account	39,027.80	/
Due from Public Defender Trust	1,800.00	/
	1,947,036.03	
	4,675,244.73	

(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
Dog License Fund:		
Cash	10,290.00	/
Reserve		10,290.00
Community Policing Fund:		
Cash	1,115.00	/
Reserve		1,115.00
Tax Sale Premiums		
Cash	2,116.00	/
Due from Current Fund	158,300.00	/
Reserve		160,416.00
	160,416.00	160,416.00
Clerk's Special		
Cash	57,136.00	/
Reserve		57,136.00
POAA		
Cash	933.65	/
Reserve		933.65
Accumulated Absences		
Cash	5,536.00	/
Due from Current	60,000.00	/
Reserve		65,536.00
	65,536.00	65,536.00
K-Fest Fund		
Cash	1,370.00	/
Reserve		1,370.00
Historical Commission		
Cash	9,466.00	/
Reserve		9,466.00
Recycling Trust Fund		
Cash	75,046.00	/
Reserve		75,046.00

(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
Municipal Alliance		
Cash	8,057.96	
Reserve		8,057.96
Uniform Fire Safety Fund		
Cash	15,122.60	
Due to Current		0.00
Reserve		15,122.60
Special Recreation	15,122.60	15,122.60
Cash	95,190.41	
Reserve		95,190.41
Special Law Enforcement Trust		
Cash	13,325.00	
Reserve		13,325.00
Open Space Trust		
Cash	1,294,181.00	
Due from Current Fund	115.00	
Reserve		1,294,296.00
Police Outside Duty		
Cash	21,517.00	
Reserve		21,517.00
Planning Board Inspections		
Cash	115,021.00	
Due to Current Fund		1,000.00
Reserve		114,021.00
Special Deposits	115,021.00	115,021.00
Cash	490,255.00	
Due to Current Fund		449.22
Reserve		489,805.78
Deo Realty Trust	490,255.00	490,255.00

(Do not crowd - add additional sheets)
Sheet 6.1

Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2011	Increase/ Receipts	Decrease/ Disbursements	Balance as at Dec. 31, 2012
	per Audit Report			
1. <u>Special recreation</u>	\$ 88,785.41	\$ 228,862.00	222,457.00	\$ 95,190.41
2. <u>Historical commission</u>	9,141.78	324.00	-	9,465.78
3. <u>Planning Bd. Inspection</u>	91,566.52	177,872.00	155,417.00	114,021.52
4. <u>Special deposits</u>	551,248.32	156,596.00	219,038.00	488,806.32
5. <u>Community Policing</u>	10,413.80	10,524.00	19,823.00	1,114.80
6. <u>K-FBST</u>	2,550.72	2,317.00	3,498.00	1,369.72
7. <u>Accumulated absences</u>	60,905.29	10,094.00	5,463.00	65,536.29
8. <u>POAA</u>	845.65	88.00		933.65
9. <u>Recycling</u>	67,351.22	19,961.00	12,266.00	75,046.22
10. <u>Special Law enforcement</u>	2,159.11	13,794.00	2,598.00	13,355.11
11. <u>Uniform Fire Safety</u>	4,610.60	10,512.00	-	15,122.60
12. <u>Municipal Alliance</u>	11,251.96	10,780.00	13,974.00	8,057.96
13. <u>Tax Sale Premium</u>	160,411.32	5.00	-	160,416.32
14. <u>Clerk Special</u>	61,586.94	4,299.00	8,750.00	57,135.94
15. <u>Police Outside Duty</u>	20,924.73	108,925.00	108,333.00	21,516.73
16. <u>Public Defender</u>	-	4,681.00	2,550.00	2,131.00
17. <u>Flexible Spending</u>	-	2,352.00	2,273.00	79.00
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
Totals:	\$ 1,143,753.37	761,986.00	776,440.00	\$ 1,129,299.37

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

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

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	4,691,002.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	4,691,002.00
Cash	176,688.00	
Deferred Charges to Future Taxation Funded	5,666,483.13	
Deferred Charges to Future Taxation Unfunded	11,162,470.00	
Due from State	195,000.00	
Excess proceeds	48,799.00	
Due to Water Capital Fund		97,334.00
Due to water Operating Fund		1,954.52
Reserve for Payment of Debt		309,733.91
Due to Current Fund		396,251.00
Bond Anticipation Notes		6,520,267.00
Encumbrances Payable		233,922.85
Green Acres Loan		136,483.13
Improvement Authorizations - Funded		251,503.28
Improvement Authorizations - Unfunded		3,700,165.98
Capital Improvement Fund		14,750.00
Reserve for Cost of Issuance		17,701.00
Reserve for Housing Rehabilitation		9,350.00
Serial Bonds payable		5,530,000.00
Fund Balance		30,023.46
	21,940,442.13	21,940,442.13

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2012

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	44,942.00	5,532,867.00	3,083,272.53	2,494,536.47
Trust - Dog License	-	11,613.00	323.00	11,290.00
Capital - General	-	176,688.00	-	176,688.00
Water - Operating	-	85,585.00	-	85,585.00
Water - Capital	-	128,323.00	-	128,323.00
Sewer Operating Utility	493.00	124,620.00	-	125,113.00
Public Assistance**	-	24,019.00	-	24,019.00
Special Deposits	-	490,255.00	-	490,255.00
Flexible Spending	-	1,078.00	-	1,078.00
Public Defender	-	3,931.59	-	3,931.59
Planning Board Inspections	-	117,862.00	2,841.00	115,021.00
Historical Commission	-	9,466.00	-	9,466.00
Recreation Special	-	95,190.00	-	95,190.00
POAA	-	933.65	-	933.65
K-FEST	-	1,370.00	-	1,370.00
Recycling Fund	-	75,046.00	-	75,046.00
Municipal Alliance	-	8,057.00	-	8,057.00
Uniform Fire Safety Act	-	15,123.00	-	15,123.00
Accumulated Absences	-	5,536.00	-	5,536.00
Open Space Trust	-	1,294,181.00	-	1,294,181.00
Clerk's Special	-	57,136.00	-	57,136.00
Tax Sale Premiums	-	2,116.00	-	2,116.00
Community Policing	-	1,115.00	-	1,115.00
Police Outside Duty	-	21,517.00	-	21,517.00
Special Law Enforcement	-	13,325.00	-	13,325.00
Total	45,435.00	8,296,953.24	3,086,436.53	5,255,951.71

* - Include Deposits In Transit

** - Be sure to include a Public Assistance 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:

Diana C. Miller

Title:

RMA

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Columbia Savings:	
Water Capital	85,585.00
Historical Commission	9,465.00
Recreation Special	95,190.00
POAA	933.65
K-FEST	1,370.00
Recycling Fund	75,046.00
Municipal Alliance	8,057.00
Uniform Fire Safety Act	15,123.00
Accumulated Absences	5,536.00
Open Space Trust	1,294,181.00
Clerk's Special	57,136.00
Tax Sale Premiums	2,117.00
Community Policing	1,115.00
Dog Fund	11,613.00
Special deposits	458,629.00
Police Outside Duty	21,517.00
Sewer Operating	124,620.00
Water Operating	128,323.00
General Capital	176,688.00
Current	2,449,614.00
Current Clearing	3,083,253.00
Planning Board Inspections	112,144.00
Special Law Enforcement Trust	13,325.00
Dedication by Rider	31,626.00
Flexible Spending Account	1,078.00
Public Defender	3,931.59
Lakeland Bank:	
Public Assistance Trust 1	24,019.00
Planning Board Inspection 1	5,718.00
	8,296,953.24

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 Jan. 1, 2012	2012 Budget Revenue Realized	Received	Transfer from Unappropriated	Balance Dec. 31, 2012
CLICK IT OR TICKET	600.00				600.00
Historical Commission	3,000.00				3,000.00
HIGHLANDS 2009 PLAN CONFORMANCE	-		-		-
HIGHLANDS INITIAL ASSESSMENT	2,394.00		-		2,394.00
CHARLOTTEBURG DAM AND RESERVOIR	2,125.00		-		2,125.00
BICYCLE UNIT GRANT	7,695.00				7,695.00
SHARE	342.00				342.00
CLEAN COMMUNITIES	-	16,859.97	16,859.97		-
CLICK IT OR TICKET	-	4,000.00	4,000.00		-
ALCOHOL EDUCATION AND REHAB	-	917.37	917.37		-
NJ BODY ARMOR GRANT	-	2,082.05	1,901.05	151.00	30.00
DRUNK DRIVING ENFORCEMENT	-	-	-		-
RECYCLING TONNAGE GRANT		9,508.95	-	9,508.95	-
RECYCLING TONNAGE GRANT		10,736.75	10,736.75		-
MORRIS COUNTY HISTORICAL PRESERVATION GRA		40,800.00	23,680.00		17,120.00
NJDL & PS DIV. OF HIGHWAY TRAFFIC SAFETY		3,123.87	3,123.87		-
					-
					-
Totals	16,156.00	88,028.96	61,219.01	9,659.95	33,306.00

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2012	Transferred from 2012 Budget Appropriations		PRIOR YEAR ENCUMBRANCE	Expended	ENCUMBRANCE	Canceled	Balance Dec. 31, 2011
		Budget	Appropriation By 40A:4-87					
ALCOHOL EDUCATION AND REHAB	959.48	0.00	917.37		674.52			1,202.33
RECYCLING TONNAGE	22,188.47	9,508.95	10,736.75	0.00	1,000.00			41,434.17
DRUNK DRIVING ENFORCEMENT	2,880.67		3,123.87	420.61	354.06	0.00		6,071.09
BODY ARMOR REPLACEMENT FUND	2,034.21	181.00	1,901.05	792.00	792.00	0.00		4,116.26
KEEP KIDS ALIVE	34,516.99							34,516.99
COMMUNITY POLICING DONATIONS	65.00			0.00	0.00			65.00
STORM WATER	10,464.80				0.00			10,464.80
CHARLOTTEBURG DAM	0.01			0.00	0.00			0.01
DOMESTIC VIOLENCE	300.00							300.00
HISTORICAL COMMISSION	3,000.00	31,500.00	15,600.00		29,600.00			20,500.00
HIGHLANDS 2009 CONFORMANCE	1,944.05			0.00	0.00			1,944.05
HIGHLANDS INITIAL ASSESSMENT	15,000.00				5,700.00			9,300.00
CLICK IT OR TICKET	8,000.00	4,000.00			0.00			12,000.00
MOTORCYCLE UNIT	680.36							680.36
BICYCLE UNIT	4,576.00							4,576.00
CLEAN COMMUNITIES	10,835.05	16,859.97		0.00	4,254.91			23,440.11
	117,445.09	62,049.92	32,279.04	1,212.61	42,375.49	0.00	0.00	170,611.17

Sheet 11

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	(250.00)
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012)	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	-
Levy Calendar Year 2012	XXXXXXXXXX	33,557,564.00
Paid	33,557,564.00	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	(250.00)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004-00	XXXXXXXXXX
	33,557,314.00	33,557,314.00

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	701,569.44
2012 Levy	XXXXXXXXXX	80,785.20
Added taxes		87.61
Interest Earned	XXXXXXXXXX	-
Weber Tract Grants		600,000.00
Expenditures	88,261.25	XXXXXXXXXX
Balance December 31, 2012	1,294,181.00	XXXXXXXXXX
	1,382,442.25	1,382,442.25

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2011 - 2012)	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	
N/A		
Paid		XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	
School Tax Payable #		XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX
(Not in excess of 50% of Levy - 2012 - 2013)		XXXXXXXXXX

Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2011 - 2012)	XXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXX	
Levy Calendar Year 2012	XXXXXXXXXX	
N/A		XXXXXXXXXX
Paid		XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	
School Tax Payable #		XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX
(Not in excess of 50% of Levy - 2012 - 2013)		XXXXXXXXXX

Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01 XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02 XXXXXXXXXX	-
2012 Levy:		
General County	80003-03 XXXXXXXXXX	4,992,038.58
County Library	80003-04 XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	326,631.19
Due County for Added and Omitted Taxes	80003-05 XXXXXXXXXX	5,797.62
Paid	5,324,512.35	XXXXXXXXXX
Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	(44.96)	XXXXXXXXXX
	5,324,467.39	5,324,467.39

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	
2012 Levy: (List Each Type of District Tax Separately - see Footnote)		
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
	80,872.81	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2012 Levy	80003-07 XXXXXXXXXX	80,872.81
Paid	80003-08 80,872.81	XXXXXXXXXX
Balance December 31, 2012	80003-09 80,872.81	80,872.81

Footnote: Please state the number of districts in each instance 15

STATE LIBRARY AID
RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2012

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	750,000.00	750,000.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated:			
Adopted Budget	1,661,730.92	1,623,500.80	(38,230.12)
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
See attached	38,679.04	38,679.04	-
Total Miscellaneous Revenue Anticipated	80103-	1,700,409.96	(38,230.12)
Receipts from Delinquent Taxes	80104-	567,000.00	624,177.02
Amount to be Raised by Taxation:			
(a) Local Tax for Municipal Purposes	80105-	8,123,920.24	XXXXXXXXXX
(b) Addition to Local District School Tax	80106-	737,565.76	XXXXXXXXXX
(c) Minimum Library Tax	80106-	8,861,486.00	9,524,400.35
Total Amount to be Raised by Taxation	80107-	11,878,895.96	12,560,757.21
			681,861.25

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX
Amount to be Raised by Taxation	XXXXXXXXXX	46,977,062.55
Local District School Tax	80109-00	XXXXXXXXXX
Regional School Tax	80119-00	33,557,564.00
Regional High School Tax	80110-00	XXXXXXXXXX
County Taxes	80111-00	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	5,318,669.77
Special District Taxes	80113-00	5,797.62
Municipal Open Space Tax	80120-00	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	80,872.81
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX
Balance for Support of Municipal Budget (or)	80116-00	9,524,400.35
*Excess Non-Budget Revenue (see footnote)	80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX
	48,487,304.55	48,487,304.55

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

STATEMENT OF GENERAL BUDGET REVENUES 2012

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
County of Morris Historic Preservation Grant	15,600.00	15,600.00	
ALCOHOL EDUCATION AND REHAB	917.37	917.37	
NUDEP RECYCLING TONNAGE GRANT	10,736.75	10,736.75	
BOONTON TWP SHARED SERVICE - CATCH	6,400.00	6,400.00	
NJDL & PS DIV. OF HIGHWAY TRAFFIC SAFETY	3,123.87	3,123.87	
BODY ARMOR	1,901.05	1,901.05	
Total (Sheet 17)	38,679.04	38,679.04	

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

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

2012 Budget as Adopted		80012-01	11,840,216.92
2012 Budget - Added by N.J.S. 40A:4-87		80012-02	38,679.04
Appropriated for 2012 (Budget Statement Item 9)		80012-03	11,878,895.96
Appropriated for 2012 by Emergency Appropriation (Budget Statement Item 9)		80012-04	200,000.00
Total General Appropriations (Budget Statement Item 9)		80012-05	12,078,895.96
Add: Overexpenditures (see footnote)		80012-06	-
Total Appropriations and Overexpenditures		80012-07	12,078,895.96
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]		80012-08	9,972,032.35
Paid or Charged - Reserve for Uncollected Taxes		80012-09	1,510,242.00
Reserved		80012-10	596,558.20
Total Expenditures		80012-11	12,078,832.55
Unexpended Balances Canceled (see footnote)		80012-12	63.41

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		N/A	
Deduct Expenditures:			
Paid or Charged			
Reserved			
Total Expenditures			

RESULTS OF 2012 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	-
Delinquent Tax Collections	XXXXXXXXXX	57,177.02
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	662,914.35
Unexpended Balances of 2012 Budget Appropriations	XXXXXXXXXX	63.41
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	207,242.86
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2011 Appropriation Reserves	XXXXXXXXXX	264,406.00
Prior Years Interfunds Returned in 2012	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2012	80013-07	XXXXXXXXXX
Balance December 31, 2012	80013-08	XXXXXXXXXX
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	38,230.12
Delinquent Tax Collections	80013-10	-
Required Collection of Current Taxes	80013-11	XXXXXXXXXX
Interfund Advances Originating in 2012	80013-12	449,586.18
Refund revenues		-
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX
Surplus Balance - To Surplus (Sheet 21)	80013-14	703,987.34
	1,191,803.64	1,191,803.64

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
SENIOR CITIZEN AND VETERAN ADMINISTRATIVE FEE	1,480.00
PEMA - PUBLIC ASSISTANCE SNOW STORM	24,133.43
INTEREST ON INVESTMENTS	-
BOARD OF HEALTH MISC.	1,135.90
DMV FINES	4,437.00
ASSESSOR'S LIST	-
LAND USE ORDINANCES AND MAPS	12.00
RETURNED CHECK FEES	360.00
DRIVEWAY PERMITS	-
TREE PERMITS	-
TAX COLLECTOR'S SEARCH FEES	26.75
VOIDED CHECKS	54,919.77
COPIES	9.35
POLICE OUTSIDE DUTY	3,049.55
PSE&G CONTRIBUTION	92,204.75
BID SPECIFICATIONS	352.10
OTHER	114.44
POLICE DISCOVERY	2,278.00
MAIL REIMBURSEMENT	487.80
TREASURER MISCELLANEOUS	177.97
LIEN INTEREST	-
COST OF SALE	1,478.55
BOARD OF ADJUSTMENT	3,515.00
HURRICANE IRENE	7,329.28
LEA REBATE	3,631.22
CONCESSION FEE	1,200.00
SALE OF ASSETS	900.00
COURT FORFEITURE	410.00
CLOTHING BIN FEES	3,600.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	207,242.86

SURPLUS - CURRENT FUND YEAR 2012

	Debit	Credit
1. Balance January 1, 2012	80014-01	XXXXXXXXXX 869,851.40
2.	XXXXXXXXXX	
3. Excess Resulting from 2012 Operations	80014-02	XXXXXXXXXX 703,987.34
4. Amount Appropriated in the 2012 Budget - Cash	80014-03	750,000.00 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	XXXXXXXXXX 823,838.74 1,573,838.74

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

Cash		80014-06	2,495,116.47
Investments		80014-07	
Sub Total			2,495,116.47
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	1,904,369.96
Cash Surplus		80014-09	590,746.51
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	5,092.23
Deferred Charges #		80014-12	228,000.00
Cash Deficit #		80014-13	
Total Other Assets		80014-14	233,092.23
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.		80014-15	823,838.74

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, are hereby omitted from this analysis.

**(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2012 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	47,818,504.97
or			
(Abstract of Rates)	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	\$	437.24
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	51,533.84
5a. Subtotal 2012 Levy	\$	47,870,476.05	
5b. Reductions due to tax appeals **	\$	_____	
5c. Total 2012 Tax Levy	82106-00	\$	47,870,476.05
6 Transferred to Tax Title Liens	82107-00	\$	80,816.00
7. Transferred to Foreclosed Property	82108-00	\$	_____
8. Remitted, Abated or Canceled	82109-00	\$	324,438.74
9. Discount Allowed	82110-00	\$	_____
10. Collected in Cash: In 2011	82121-00	\$	247,024.00
In 2012 *	82122-00	\$	46,657,038.55
R.E.A.P. Revenue	82124-00	\$	_____
State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	73,000.00
Total to Line 14	82111-00	\$	46,977,062.55
11. Total Credits		\$	47,382,317.29
12. Amount Outstanding December 31, 2012	83120-00	\$	488,158.76
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is	98.13%		
82112-00			

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	_____
Less: Reserve for Tax Appeals Pending	\$	_____
State Division of Tax Appeals	\$	_____
To Current Taxes Realized in Cash (Sheet 17)	\$	_____

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)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2012

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

(1) Utilizing Accelerated Tax Sale

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

(2) Utilizing Tax Levy Sale

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

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

	Debit	Credit
1. Balance January 1, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	6,092.23	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	8,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	65,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	74,000.00
10.		
11.		
12. Balance December 31, 2012	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	5,092.23
Due To State of New Jersey	80,342.23	XXXXXXXXXX

Calculation of Amount to be included on Sheet 22, Item 10-2011 Senior Citizens and Veterans Deductions Allowed

Line 2	8,750
Line 3	65,250
Line 4	250
Sub-Total	74,250
Less: Line 7	1,250
To Item 10, Sheet 22	73,000

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	3,799.34
Taxes Pending Appeals	3,799.34 XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Budget appropriation		-
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations	3,799.34	XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
Balance December 31, 2012	-	XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
	3,799.34	3,799.34

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

Signature of Tax Collector	<i>A/24/13</i>
T-8145	Date
License #	Date

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

	YEAR 2013	YEAR 2012	
1. Total General Appropriations for 2013 Municipal Budget Statement Item 8 (J) (Exclusive of Reserve for Uncollected Tax	80015-	10,668,499.00	XXXXXXXXXX
2. Local District School Tax -	Actual 80016- Estimate** 80017-	34,121,566.50	XXXXXXXXXX
3. Regional School District Tax -	Actual 80025- Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax -	Actual 80018- Estimate* 80019- School Budget		XXXXXXXXXX
5. County Tax	Actual 80020- Estimate* 80021-	5,324,467.00	XXXXXXXXXX
6. Special District Taxes	Actual 80022- Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027- Estimate* 80028-	80,159.38	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	50,195,224.88	
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-02	2,964,235.00	
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	47,230,989.88	
11. Amount of Item 10 Divided by	96.83% [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	48,775,220.17	

Analysis of Item 11:

Local District School Tax (Amount Shown on Line 2 Above)	34,121,566.50	
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)	5,325,000.00	
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	80,159.38	

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

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Tax in Local Municipal Budget	9,248,494.29	
Total Amount (See Line 11)	48,775,220.17	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget"	80024-06	1,544,230.29
Item 1 - Total General Appropriations		10,668,499.00
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,544,230.29
Sub-Total		12,212,729.29
Less: Item 9 - Total Anticipated Revenues		2,964,235.00
Amount to be Raised by Taxation in Municipal Budget	80024-07	9,248,494.29

Note:

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2012	1,437,242.00	XXXXXXXXXX
A. Taxes	83102-00 586,975.00	XXXXXXXXXX
B. Tax Title Liens	83103-00 850,267.00	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX
B. Tax Title Liens	83106-00	XXXXXXXXXX
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXX
B. Tax Title Liens	83109-00	XXXXXXXXXX
4. Added Taxes	83110-00 11,476.05	XXXXXXXXXX
5. Added Tax Title Liens	83111-00	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX (1)
B. Tax Title Liens - Transfers from Taxes	83107-00	XXXXXXXXXX (1)
7. Balance Before Cash Payments	XXXXXXXXXX	1,448,718.05
8. Totals	1,448,718.05	1,448,718.05
9. Balance Brought Down	1,448,718.05	XXXXXXXXXX
10. Collected:		624,177.02
A. Taxes	83116-00 575,802.26	XXXXXXXXXX
B. Tax Title Liens	83117-00 48,374.76	XXXXXXXXXX
11. Interest and Costs - 2012 Tax Sale	83118-00	XXXXXXXXXX
12. 2012 Taxes Transferred to Liens	83119-00 80,816.00	XXXXXXXXXX
13. 2012 Taxes	83123-00 488,158.76	XXXXXXXXXX
14. Balance December 31, 2012		1,393,515.79
A. Taxes	83121-00 510,807.55	XXXXXXXXXX
B. Tax Title Liens	83122-00 882,708.24	XXXXXXXXXX
15. Totals	2,017,692.81	2,017,692.81

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 43%

17. Item No. 14 multiplied by percentage shown above is \$ 600,393.25 and represents the maximum amount that may be anticipated in 2012. 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 32,150.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2012	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXX
5A.	84102-00	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXX
12. Loss on Sales	84112-00	XXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXX
14. Balance December 31, 2012	84114-00 32,150.00	32,150.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ -

* Total Cash Collected in 2012 (84125-00)

Realized in 2012 Budget -

To Results of Operation (Sheet 19) _____

**DEFERRED CHARGES
-MANDATORY CHARGES ONLY -**

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

	Amount Dec. 31, 2011 per Audit Report	Amount in 2012 Budget	Amount Resulting from 2012	Balance as at Dec. 31, 2012
1. Emergency Authorization - Municipal*	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
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**

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**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 Dec. 31, 2011	REDUCED IN 2012		Balance Dec. 31, 2012
					By 2012 Budget	Canceled by Resolution	
	N/A						
Totals					80027-00	80028-00	

Sheet 30

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

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

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80033-01 XXXXXXXXXX	5,935,000.00	
Issued	80033-02 XXXXXXXXXX		
Paid	80033-03 405,000.00	XXXXXXXXXX	
Outstanding December 31, 2012	80033-04 5,530,000.00 5,935,000.00	XXXXXXXXXX 5,935,000.00	
2013 Bond Maturities - General Capital Bonds			
2013 Interest on Bonds *	80033-06 \$	213,662.50	415,000.00
ASSESSMENT SERIAL BONDS			
Outstanding January 1, 2012	80033-07 XXXXXXXXXX		
Issued	80033-08 XXXXXXXXXX		
Paid	80033-09 XXXXXXXXXX	XXXXXXXXXX	
Outstanding December 31, 2012	80033-10 XXXXXXXXXX	XXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			
2013 Interest on Bonds *	80033-12 \$	80033-11 \$	
Total "Interest on Bonds - Debt Service" (*Items)			
		80033-13 \$	213,632.50

LIST OF BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2012	80034-01 XXXXXXXXXX		
Paid	80034-02 N/A	XXXXXXXXXX	
Outstanding December 31, 2012	80034-03	XXXXXXXXXX	
2013 Bond Maturities - Term Bonds			
	80034-04		\$
2013 Interest on Bonds *	80034-05		\$
TYPE I SCHOOL SERIAL BOND			
Outstanding January 1, 2012	80034-06 XXXXXXXXXX		
Issued	80034-07 XXXXXXXXXX		
Paid	80034-08 N/A	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	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
N/A				
Total	80035-			

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

Outstanding
Dec. 31, 2012

2013 Interest
Requirement

1. Emergency Notes 80036- \$ _____ \$ _____
2. Special Emergency Notes 80037- \$ _____ \$ _____
3. Tax Anticipation Notes 80038- \$ _____ \$ _____
4. Interest on Unpaid State and County Taxes 80039- \$ _____ \$ _____
5. _____ \$ _____ \$ _____
6. _____ \$ _____ \$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
07-99 Improvement of Fayson Lakes Road	27,000.00	5/1/2003	4,778.00	2/24/2013	1.25%	4,778.00	59.73	2/24/2013
13-01 Acquisition of New Fire Apparatus	356,000.00	5/30/2002	-		0.00%	-	-	2/24/2013
8-02 Acquisition of Police & DPW Equip	238,000.00	7/25/2002	-		0.00%	-	-	2/24/2013
11-02 Improvement of Various Roads	13,000.00	7/19/2007	7,315.00	2/24/2013	1.25%	685.00	91.44	2/24/2013
13-02 Improvement of Municipal Complex	380,000.00	10/9/2003	79,896.00	2/24/2013	1.25%	79,896.00	998.70	2/24/2013
1-03 Improvement of Chilihowie Drive	33,500.00	7/19/2007	21,236.00	2/24/2013	1.25%	1,764.00	265.45	2/24/2013
6-03 Acquisition of Land	30,000.00	7/19/2007	19,620.00	2/24/2013	1.25%	380.00	245.25	2/24/2013
10-03 Construction of New Bike Path	16,500.00	7/19/2007	10,131.00	2/24/2013	1.25%	869.00	126.64	2/24/2013
13-03 Various Road Improvements	119,000.00	8/12/2004	38,736.00	2/24/2013	1.25%	6,264.00	484.20	2/24/2013
14-03 Acquisition of New Fire Equipment	142,800.00	3/4/2004	36,133.00	2/24/2013	1.25%	15,867.00	451.66	2/24/2013
20-03/1: Construction of Recreation Fields	1,333,300.00	3/4/2005	1,081,024.00	2/24/2013	1.25%	45,976.00	13,512.80	2/24/2013
9-04/19: Construction of Salt Storage Facility	371,400.00	3/4/2005	185,176.00	2/24/2013	1.25%	9,524.00	2,314.70	2/24/2013
10-04 Various Road Improvements	157,000.00	8/12/2004	47,736.00	2/24/2013	1.25%	8,264.00	596.70	2/24/2013
11-04 Various Improvements	114,200.00	8/12/2004	37,241.00	2/24/2013	1.25%	4,759.00	465.51	2/24/2013
Forward Total			1,569,022.00			179,026.00	19,612.78	

Sheet 33

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
13-04 Construction of Recreation Fields	190,000.00	3/4/2005	134,148.00	2/24/2013	1.25%	6,552.00	1,676.85	2/24/2013
4-05 Acquisition of Various Equipment	521,500.00	11/9/2005	208,677.00	2/24/2013	1.25%	54,323.00	2,608.46	2/24/2013
18-05 Construction of Recreation Fields	50,000.00	7/19/2007	32,275.00	2/24/2013	1.25%	32,275.00	403.44	2/24/2013
19-05 Improvement of Forestdale & Eric	285,500.00	7/19/2007	197,973.00	2/24/2013	1.25%	15,027.00	2,474.66	2/24/2013
13-06 Various Improvements of 2006	247,500.00	7/19/2007	172,918.00	2/24/2013	1.25%	13,082.00	2,161.48	2/24/2013
14-06 Various Road Improvements of 2006	133,300.00	7/19/2007	89,384.00	2/24/2013	1.25%	7,016.00	1,117.30	2/24/2013
9-08 Various Improvements of 2008	347,200.00	8/3/2010	347,200.00	2/24/2013	1.25%	7,716.00	4,340.00	2/24/2013
10-09 Various Improvements of 2009	270,800.00	8/3/2010	270,800.00	2/24/2013	1.25%	14,253.00	3,385.00	2/24/2013
18-09 Acquisition of New Fire Truck	457,000.00	8/3/2010	457,000.00	2/24/2013	1.25%	24,053.00	5,712.50	2/24/2013
19-09 Purchase of Fire Truck	285,000.00	8/3/2010	285,000.00	2/24/2013	1.25%	31,667.00	3,562.50	2/24/2013
19-05 Improvement of Forestdale & Eric	33,300.00	12/13/07	27,745.00	12/6/2013	1.25%	1,753.00	346.81	12/6/2013
4-07 Improvement of Kiel Avenue	438,000.00	12/13/07	379,845.00	12/6/2013	1.25%	23,053.00	4,748.06	12/6/2013
10-07A Various Improvements of 2007	603,900.00	12/13/07	509,430.00	12/6/2013	1.25%	35,524.00	6,367.88	12/6/2013
Total			3,112,395.00			266,294.00	38,904.94	

Sheet 33a

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
6-10 Improvement of Brookvalley Road	252,000.00	12/9/10	252,000.00	12/6/2013	1.25%	13,264.00	3,150.00	12/6/2013
12-10 Various Improvements of 2010	406,600.00	12/9/10	406,600.00	12/6/2013	1.25%	21,400.00	5,082.50	12/6/2013
13-11 Various road improvements	70,000.00	8/3/2010	70,000.00	12/6/2013	1.25%	7,000.00	875.00	12/6/2013
9-08 Various Improvements of 2008	439,700.00	12/12/2008	428,700.00	12/6/2013	1.25%	11,327.00	5,358.75	12/6/2013
18-05 Construction of Recreation Fields	45,000.00	12/10/2009	43,445.00	12/6/2013	1.25%	1,552.00	543.06	12/6/2013
1-06 Acquisition of Communication Equip	71,400.00	12/10/2009	67,640.00	12/6/2013	1.25%	3,758.00	845.50	12/6/2013
10-09 Various Improvements of 2009	150,000.00	12/10/2009	142,730.00	12/6/2013	1.25%	7,895.00	1,784.13	12/6/2013
4-07 Improvement of Kiel Avenue	100,000.00	12/10/2009	94,735.00	12/6/2013	1.25%	5,264.00	1,184.19	12/6/2013
15-11 Construction of Firehouse	333,000.00	12/6/2012	333,000.00	12/6/2013	1.25%		4,162.50	12/6/2013
10.								
11.								
12.								
13.								
14.								
Total			6,520,267.00			463,789.00	81,503.34	

Sheet 33b

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations	Reappropriated	Expended	Authorizations Canceled	Balance - December 31, 2012	
	Funded	Unfunded					Funded	Unfunded
18-00 Imp. Municipal Complex	15,415.00	-			460.00		14,955.00	-
13-04/18-05 Construction Recreation Fields	-	1,438.34			-		-	1,438.34
19-05/3-06 Imp. Forrestdale Rd & Eric Drive		25,285.79						25,285.79
06-06 Rehab Lake Rickabear Dam	12,345.00	250,000.00					12,345.00	250,000.00
4-07/11-09 Imp. Kiel Ave.		351,434.89			1,136.60			350,298.29
10-07A Various Improvements 2007		-			-	-		-
8-08 Purchase of Admin. And Police Equipment		-			-			-
9-08 Various Improvements 2008		113,425.35		-	21,571.00			91,854.35
10-09 Various Improvements 2009		85,731.81			13,467.61			72,264.20
18-09 Acq. New Fire Apparatus		60,649.00		(60,649.00)	-			-
19-09 Recondition Fire Rescue Truck		14,018.74		(14,018.74)	-			(0.00)
6-10 Imp. Brookvalley Road		191,140.61			805.00			190,335.61
9-10/15-11 Construction of New Firehouse	39,463.74	1,190,000.00	-		1,202,089.03		-	27,374.71
12-10 Various Improvements 2010		113,957.68		-	88,336.00			25,621.68
Sub total	67,223.74	2,397,082.21	-	(74,667.74)	1,327,865.24	-	27,300.00	1,034,472.97

Sheet 35

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	80031-01 XXXXXXXXXX	26,750.00
Received from 2012 Budget Appropriation *	80031-02 XXXXXXXXXX	50,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) 80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04 62,000.00	XXXXXXXXXX
Balance December 31, 2012	80031-05 14,750.00	XXXXXXXXXX
	76,750.00	76,750.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	
Received from 2012 Budget Appropriation *	XXXXXXXXXX	
Received from 2012 Emergency Appropriation *	XXXXXXXXXX	
N/A		
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.

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
Ord. 17-12 Various Improvements	1,385,000.00	1,128,000.00	257,000.00	62,000.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	1,385,000.00	1,128,000.00	257,000.00	62,000.00

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

Grants	195,000
CIF	62,000

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2012

	Debit	Credit
Balance January 1, 2012	80029-01 XXXXXXXXXX	15,895.98
Premium on Sale of Debt	XXXXXXXXXX	29,127.48
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	45,023.46
	30,023.46	XXXXXXXXXX
	45,023.46	45,023.46

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

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

MUNICIPALITIES ONLY
IMPORTANT

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L. 1981)

- A.
1. Total Tax Levy for the Year 2012 was \$ 47,870,476.05
 2. Amount of Item 1 Collected in 2012 (*) \$ 46,977,062.55
 3. Seventy (70) percent of Item 1 \$ 33,509,333.24
- (*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2012?
Answer YES or NO yes
 2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2012?
Answer YES or NO: yes If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the 2012 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: no

- D.
1. Cash Deficit 2011 \$
 2. 4% of 2011 Tax Levy for all purposes:
Levy - - \$ = \$
 3. Cash Deficit 2012 \$
 4. 4% of 2012 Tax Levy for all purposes:
Levy - - \$ = \$

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

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT December 31, 2012

Operating and Capital Sections (Separately Stated)

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

Title of Account	Debit	Credit
Operating Fund		
Cash	128,323.00	
Change Fund	-	
	128,323.00	
Due from General Capital Fund	1,954.52	
Due from Sewer Operating Fund	6,062.00	
Due from Water Capital Fund	-	
Receivables with Full Reserves		
Consumers Accounts Receivable	13,621.00	
Other receivables	-	
	-	
	-	
	-	
Appropriation Reserves		31,042.11
Encumbrances Payable		1,678.52
Accrued interest on notes		1,882.00
Prepaid rents		-
Due to		-
Current Fund		68,000.00
		-
		-
Total Liabilities		102,602.63
Reserve for Receivables		13,621.00
		-
Fund Balance		33,736.89
		-
Total Water Operating Fund	149,960.52	149,960.52

(Do not crowd - add additional sheets)

Sheet 41

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

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT December 31, 2012

Operating and Capital Sections (Separately Stated)

Title of Account	Debit	Credit
<i>Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked with "C"</i>		
Capital Fund		
Cash	85,585.00	✓
Fixed Capital	399,174.00	
Fixed Capital Authorized and Uncompleted	936,000.00	
Due from General Capital	97,334.00	
Serial Bonds Payable		-
Bond Anticipation Notes		507,824.00
Capital Improvement Fund		84,868.00
Due to Water Operating Fund		-
Improvement Authorizations		
Funded		6,000.00
Unfunded		141,928.00
Reserve for Amortization		696,350.00
Deferred Reserve for Amortization		77,000.00
Estimated Proceeds - Bonds and Notes Authorized	54,000.00	
Bonds and Notes Authorized but not Issued		54,000.00
Fund Balance		4,123.00
Total Water Capital Fund	1,572,093.00	1,572,093.00

(Do not crowd - add additional sheets)

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

Sheet 43

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	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
N/A								
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
NOT APPLICABLE								

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2012

BUDGET REVENUES

Source	Budget	Received In Cash	Excess of Deficit**
Operating Surplus Anticipated	91301-	-	-
Operating Surplus Anticipated with Consent of Director of Local Government Services	91302-		-
Rents	91303-	489,153.13	291,153.13
Fire Hydrant Service	91304-	-	-
Miscellaneous	91305-	208.48	(2,291.52)
Water Capital Fund Balance		4,123.00	(4,123.00)
		-	-
		-	-
Added by N.J.S. 40A:4-87 (List)		XXXXXXXXXX	XXXXXXXXXX
Increase in rents		-	-
			-
Subtotal		489,361.61	22,738.61
Deficit (General Budget)**	91306-	80,000.00	-
	91307-	546,623.00	22,738.61

**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:	XXXXXXXXXX
Adopted Budget	546,623.00
Added by N.J.S. 40A:4-87	
Emergency	-
Total Appropriations	546,623.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	546,623.00
Deduct Expenditures:	
Paid or Charged	515,116.89
Reserved	31,042.11
Surplus (General Budget)**	-
Total Expenditures	546,159.00
Unexpended Balance Canceled (See Footnote)	464.00

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2012 OPERATION

WATER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	489,361.61	
Miscellaneous Revenue Not Anticipated	1,414.28	
2011 Appropriation Reserves Canceled *	9,293.00	
Deficit Raised in Current Fund	80,000.00	
Total Revenue Realized		580,068.89
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged	515,116.89	
Reserved	31,042.11	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	667.00	
Overexpenditure of Appropriation Reserves		
Total Expenditures	546,826.00	
Less: Deferred Charges Included In Above "Total Expenditures"	-	
Total Expenditures - As Adjusted		546,826.00
Excess		33,242.89
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2012 Operation" Remainder = ("Excess in Operations" - Sheet 46)	-	
Deficit		33,242.89
Anticipated Revenue - Deficit (General Budget) **		
Remainder = ("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 Utility for 2011:

2011 Appropriation Reserves Canceled in 2012	77,293.00	
Less: Anticipated Deficit in 2011 Budget - Amount Received and Due from Current Fund - If none, enter "None"	68,000.00	
* Excess (Revenue Realized)		9,293.00

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

RESULTS OF 2012 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	22,738.61
Unexpended Balances of Appropriations	XXXXXXXXXX	464.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	1,414.28
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXXXXXX	9,293.00
	-	-
Refund of Prior Revenue	667.00	
Deficit in Anticipated Revenue	-	XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	33,242.89	XXXXXXXXXX
	33,909.89	33,909.89

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	494.00
Excess in Results of 2012 Operations	XXXXXXXXXX	33,242.89
Amount Appropriated in 2012 Budget - Cash	-	XXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2012	33,736.89	XXXXXXXXXX
	33,736.89	33,736.89

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

Cash	128,323.00	
Investments		
Intertfund Accounts Receivable	8,016.52	
Subtotal	136,339.52	
Deduct Cash Liabilities Marked with "C" on Trial Balance	102,602.63	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	33,736.89	
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	-	
Total Other Assets		-
		33,736.89

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET.

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2011

\$ 26,474.00

Increased by:

Water Rents Levied

\$ 476,300.13

Decreased by:

Collections
Overpayments applied
Transfer to Water Liens
Other

\$ 481,921.00
\$ 233.00
\$
\$ 6,999.13

\$ 489,153.13

Balance December 31, 2012

\$ 13,621.00

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2011

\$ -

Increased by:

Transfers from Accounts Receivable
Penalties and Costs
Other

\$
\$
\$

N/A

\$ -

Decreased by:

Collections
Other

\$
\$ 0.00

\$ -

Balance December 31, 2012

\$ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND

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

Caused By	Amount		Resulting from	Balance as at
	Dec. 31, 2011 per Audit Report	Amount in 2012 Budget		
1. Emergency Authorization - *	\$ -	\$ -		\$ -
2. Operating deficit	\$ 84,056.32	\$ 84,056.32	\$ -	\$ -
3. _____	\$ _____	\$ _____		\$ -
4. _____	\$ _____	\$ _____		\$ -
5. _____	\$ _____	\$ _____		\$ -
6. _____	\$ _____	\$ _____		\$ -
7. _____	\$ _____	\$ _____		\$ -
8. _____	\$ _____	\$ _____		\$ -
9. _____	\$ _____	\$ _____		\$ -
10. _____	\$ _____	\$ _____		\$ -

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

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

Date	Purpose	Amount
1. _____	_____	\$ _____
2. NOT APPLICABLE	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated for
				In Budget of
				YEAR 2012
1. _____	_____	_____	\$ _____	_____
2. NOT APPLICABLE	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2013 Service	Debt
Outstanding Balance January 1, 2012	XXXXXXXXXX			
Issued	XXXXXXXXXX			
NOT APPLICABLE				
Adjustment				
Paid		XXXXXXXXXX		
Outstanding Balance December 31, 2012	-	XXXXXXXXXX		-
2013 Bond Maturities - Assessment Bonds				
2013 Interest on Bonds *				
WATER UTILITY CAPITAL BONDS				
Outstanding Balance January 1, 2012	XXXXXXXXXX	-		
Issued	XXXXXXXXXX			
Paid	-	XXXXXXXXXX		
Outstanding Balance December 31, 2012	-	XXXXXXXXXX		-
2013 Bond Maturities - Capital Bonds				
2013 Interest on Bonds *				-

INTEREST ON BONDS - WATER UTILITY BUDGET

2013 Interest on Bonds (*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 BONDS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS
WATER UTILITY LOAN**

	Debit	Credit	2004 Service Debt
Outstanding Balance January 1, 2012	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
NOT APPLICABLE			
Paid	-	XXXXXXXXXX	
Outstanding Balance December 31, 2012	-	XXXXXXXXXX	
2013 Loan Maturities			
2013 Interest on Loans*			
WATER UTILITY			
LOAN			
Outstanding Balance January 1, 2012	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
NOT APPLICABLE			
Outstanding Balance December 31, 2012	-	XXXXXXXXXX	
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		NOT APPLICABLE	
Add: Interest to be Accrued as of 12/31/2013			
Required Appropriations 2013			

LIST OF LOANS ISSUED DURING 2012

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				

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

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement	
							For Principal	For Interest **
1.	09-02 Imp. Water Supply	110,000.00	07/25/02	-	2/22/2013	1.25%	-	-
2.	15-04 Imp. Water Supply	250,000.00	08/12/04	97,334.00	2/22/2013	1.25%	3,666.00	1,216.68
3.	11-07 Imp. Water Supply	365,000.00	12/13/07	341,000.00	12/6/2013	1.250%	4,830.00	4,262.50
4.	11-07 Imp. Water Supply	25,000.00	12/12/08	20,030.00	12/6/2013	1.250%	2,780.00	250.38
5.	10-08 Acq. Vehicular equipment	55,000.00	12/12/08	49,100.00	12/6/2013	1.250%	1,900.00	613.75
6.								
7.								
8.								
9.								
10.				507,464.00			13,176.00	6,343.30

Sheet 50

Important: If there is more than one utility in the municipality, identify each note.
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2013 Interest on Notes	6,343.30
Less: Interest Accrued to 12/31/2012 (Trial Balance)	1,882.00
Subtotal	4,461.30
Add: Interest to be Accrued as of 12/31/ 2013	1,477.00
Required Appropriation - 2013	5,938.30

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 51

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 Dec. 31, 2009 or prior must be appropriated in full in the 2012 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 51a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Sheet 52

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2012 Authorizations		Expended		Balance - December 31, 2012		
	Funded	Unfunded					Funded	Unfunded	
9-02 Improvement water supply system		4,883.24			-			4,883.24	
15-04 Improvement water supply system		66,383.34			(3,900.28)			70,283.62	
11-07 Improvement water supply system	-	5,873.14			-		-	5,873.14	
10-08 Acquisition of Vehicular equipment	-	6,888.00			-		-	6,888.00	
12-09 Acquisition of Generator	6,000.00	54,000.00			-		6,000.00	54,000.00	
		-			-			-	
	-	-			-		-	-	
Total	70000-	6,000.00	138,027.72	-	-	(3,900.28)	-	6,000.00	141,928.00

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	XXXXXXXXXX	84,868.00
Received from 2012 Budget Appropriation*	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
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2012	84,868.00	84,868.00

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Budget Appropriations	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	
Received from SFY 2012 Budget Appropriation	XXXXXXXXXX	
Received from 2012 Emergency Appropriation	XXXXXXXXXX	
NOT APPLICABLE		
Appropriated to Finance Improvement Authorizations		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.

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

POST CLOSING
TRIAL BALANCE - SEWER 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	125,113.00	
Change Fund	-	
	125,113.00	
Consumer Accounts Receivable	18,292.00	
Other accounts receivable	202,693.00	
Prepaid rent		582.45
Due to Other trust		-
Due to Water		6,062.00
Appropriation reserve		5,593.55
Encumbrances		21,529.00
		33,767.00
Reserve for receivables		220,985.00
Fund Balance	346,098.00	346,098.00
		91,346.00

(Do not crowd - add additional sheets)

"C"

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

POST CLOSING TRIAL BALANCE SEWER 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
Utility Capital Fund:		
Cash	-	
Fixed Capital		-
Fixed Capital-Authorized & Uncompleted	-	
		-
Improvement Authorizations:		
Funded		-
Unfunded		
Encumbrances		-
Bonds payable		-
Deferred Reserve for Amortization		-
Reserve for Amortization		-
Capital Improvement Fund		-
Fund Balance		-
Estimated Proceeds - Bonds & Notes Authorized	-	
Bonds and Notes - Authorized but Not Issued		-
	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF

**UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2011	RECEIPTS				Disbursements	Balance December 31, 2012
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
N/A							
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
NOT APPLICABLE							

Sheet 57

*Show as red figure

SCHEDULE OF Sewer UTILITY BUDGET - 2012

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	124,980.00	124,980.00	
Operating Surplus Anticipated with Consent of Director of Local Government Services	01		
Sewer Rents	390,000.00	437,520.00	47,520.00
Miscellaneous	3,000.00	3,425.00	425.00
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX
Subtotal	517,980.00	565,925.00	47,945.00
Deficit (General Budget)**	06		
	517,980.00	565,925.00	47,945.00
	07		

**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:	XXXXXXXXXX
Adopted Budget	517,980.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	517,980.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	517,980.00
Deduct Expenditures:	
Paid or Charged	512,386.45
Reserved	5,593.55
Surplus (General Budget)**	-
Total Expenditures	517,980.00
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES - RE: OVEREXPENDITURES:

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

STATEMENT OF 2012 OPERATION Sewer UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2005 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Canceled Payables		
NOT APPLICABLE		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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 = ("Results of 2012 Operation" - "Excess in Operations" - Sheet 60)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = ("Balance of "Results of 2012 Operation" - "Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

The following Item of "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 _____ Utility for 2012:

2011 Appropriation Reserves Canceled in 2012	29,976.00	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		29,976.00

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

RESULTS OF 2012 OPERATIONS Sewer UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	47,945.00
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2010 Appropriation Reserves*	XXXXXXXXXX	29,976.00
Prior year accounts payable canceled		-
Deficit in Anticipated Revenue		XXXXXXXXXX
prior year revenue refund	72.00	XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	77,849.00	XXXXXXXXXX
	77,921.00	77,921.00

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - Sewer UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	138,477.00
Excess in Results of 2012 Operations	XXXXXXXXXX	77,849.00
Amount Appropriated in 2012 Budget - Cash	124,980.00	XXXXXXXXXX
Amount Appropriated in 2012 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance Dec 31, 2012	91,346.00	XXXXXXXXXX
	216,326.00	216,326.00

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

Cash	125,113.00	
Investments	-	
Interfund Accounts Receivable	-	
Subtotal	125,113.00	
Deduct Cash Liabilities Marked with "C" on Trial Balance	33,767.00	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	91,346.00	
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		91,346.00

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2008 BUDGET

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

SCHEDULE OF Sewer UTILITY ACCOUNTS RECEIVABLE

Balance January 1, 2012 \$ 39,380.00

Increased by:

Rents Levied \$ 416,432.00

Decreased by:

Collections \$ 437,520.00

Overpayments applied \$ _____

Transfer to _____ Liens \$ _____

Other \$ _____

\$ 437,520.00

Balance December 31, 2012 \$ 18,292.00

SCHEDULE OF Sewer LIENS

Balance January 1, 2012 \$ -

Increased by:

Transfer from Accounts Receivable \$ _____ N/A

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)

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

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

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

	Date	Purpose	Amount
1.	_____	_____	\$ _____
2.	NOT APPLICABLE	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of YEAR 2012
1.	_____	_____	_____	\$ _____	_____
2.	NOT APPLICABLE	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

	Debit	Credit	2012 Debt Service
Outstanding January 1, 2012	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
NOT APPLICABLE			
	N/A		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2012	-	XXXXXXXXXX	
2013 Bond Maturities - Assessment Bonds			
2013 Interest on Bonds *			
UTILITY CAPITAL BONDS			
Outstanding January 1, 2012	XXXXXXXXXX		
Issued	XXXXXXXXXX	-	
Paid		XXXXXXXXXX	
	N/A		
Outstanding, December 31, 2012	-	XXXXXXXXXX	
2013 Bond Maturities - Capital Bonds			
2013 Interest on Bonds *			

INTEREST ON BONDS - _____ UTILITY BUDGET

2013 Interest on Bonds (*Items)	-
less: Interest Accrued to 12/31/2012 (Trial Balance)	-
Subtotal	-
Add: Interest to be Accrued as of 12/31/201	-
Required Appropriations 2012	-

LIST OF BONDS ISSUED DURING 2012

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS
UTILITY LOAN**

	Debit	Credit	SFY 2003 Debt Service
Outstanding January 1, 2012	XXXXXXXXXX		
Issued	XXXXXXXXXX		
NOT APPLICABLE			
Paid		XXXXXXXXXX	
Outstanding, December 31, 2012	-	XXXXXXXXXX	
2013 Loan Maturities			
2013 Interest on Loans*			
UTILITY LOAN			
Outstanding January 1, 2012	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
NOT APPLICABLE			
Outstanding, December 31, 2012		XXXXXXXXXX	
2013 Loan Maturities			
2013 Interest on Loans*			
INTEREST ON LOANS - UTILITY BUDGET			
2013 Interest on Bonds (*Items)			
Less: Interest Accrued to 12/31/2012 (Trial Balance)			
Subtotal		NOT APPLICABLE	
Add: Interest to be Accrued as of 12/31/2012			
Required Appropriations 2012			

LIST OF LOANS ISSUED DURING 2012

Purpose	2012 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				

DEBT SERVICE SCHEDULE FOR

UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		
						For Principal	For Interest **	
							-	
							-	
							-	
N/A							-	
							-	
6.								
7.								
8.								
9.								
10.			-				-	

Sheet 64

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 -	UTILITY BUDGET
2012 Interest on Notes	-
Less: Interest Accrued to 12/31/2012 (Trial Balance)	0.00
Subtotal	-
Add: Interest to be Accrued as of 12/31/ 2013	0.00
Required Appropriation - 2013	-

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

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 2009 or prior must be appropriated in full in the 2012 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jan. 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance - Dec.31, 2012	
	Funded	Unfunded					Funded	Unfunded
							-	
	-						-	-
							-	-
							-	-
							-	-
Total	70000-	-	-	-	-	-	-	-

Sheet 66

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jan. 1, 2012		2012 Authorizations		Expended	Authorizations Canceled	Balance - Dec.31, 2012	
	Funded	Unfunded					Funded	Unfunded
							-	
							-	-
							-	
Total	70000-	-	-	-	-	-	-	-

Sheet 66 A

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

UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXX	-
Received from 2012 Budget Appropriation*	XXXXXXXXXX	
Received from 2012 Emergency Appropriation*	XXXXXXXXXX	
NOT APPLICABLE		
Appropriated to Finance Improvement Authorizations		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.

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

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

Printed Name:

DANIEL WAGERS

Signature:



Certificate #:

006513

Date:

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____,

County of _____ during the year 2012 and that sheets 40 to 68 are unnecessary. N/A

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 \$ 1,603,187,680.


SIGNATURE OF TAX ASSESSOR

Kinmelon
MUNICIPALITY

Morris
COUNTY

Downer

Sheet

1

1 C

1 D

6 A

17 B

29

hisa

24

Construct a Coal

