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

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

SEE BACK COVE DO N	BOROUGH	ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.
SEE BACK COVER FOR INDEX AND INSTRUCTIONS. DO NOT USE THESE SPACES	of KINNELON	RED TO BE FILED UNDER N MBINED WITH INFORMATIC RECTOR OF THE DIVISION O
TIONS.	, County of MORRIS	EW JERSEY STATUTES IN REQUIRED PRIOR TO OF LOCAL GOVERNMENT

2	<u>,</u>	
		Date
Examined	Preliminary Check	Examined By:

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

Signature Conver

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REGISTERED MUNICIPAL ACCOUNTANT

### REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

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

J
Further, I do hereby certify that i, Donna/M. Mollineaux , am the Chief Financial
Officer, License # NO602 , of the BOROUGH of
KINNELON , County of MORRIS and that the
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at
December 31, 2012, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as
to the veracity of required information included herein, needed prior to certification by the Director of Local Govern-
ment Services, including the verification of cash balances as of December 31, 2012.

Signature Email Fax Number Phone Number Address Dmollineaux@KinnelonBoro.org 973-838-5401 973-838-1862 130 KINNELON RD., KINNELON N.J. 07405 Chief Financial Officer

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

# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

have prepared the post-c	losing trial balances,	, related statements	have prepared the post-closing trial balances, related statements and analyses included in the	ੌਰ ਰ
eccompanying Annual Financial Statement from the books of account and records made	ancial Statement from	m the books of acc	ount and records made	
ivailable to me by the	BOROUGH	of	KINNELON	as
of December 31, 20 12	and have applied	certain agreed-upo	and have applied certain agreed-upon procedures thereon as prom-	0m
Ilgated by the Division of Local Government Scrvices, solely to assist the Chief Financial	Local Government S	crvices, solely to as	sist the Chief Financial	
Officer in connection with the filing of the Annual Financial Statement for the year then	the filing of the Ann	ual Financial State	ment for the year then	
ended as required by N.J.S. 40A:5-12, as amended	S. 40A:5-12, as amen	ded.	•	

pality/county, taken as a whole. items prescribed by the Division and does not extend to the financial statements of the municibody and the Division. This Annual Financial Statement relates only to the accounts and matters might have come to my attention that would have been reported to the governing of the financial statements in accordance with generally accepted auditing standards, other quirements of the State of New Jersey, Department of Community Affairs, Division of Local Financial Statement for the year ended agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no the post-closing trial balances, related statements and analyses. In connection with the accordance with generally accepted auditing standards, I do not express an opinion on any of Because the agreed-upon procedures do not constitute an examination of accounts made in Government Services. Had I performed additional procedures or had I made an examination [eliminate one] came to my attention that caused me to believe that the Annual 12/31/2012 is not in substantial compliance with the re-

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
(Firm Name)
P.O. Box 624

(Address)
Pompton Plains, NJ 07444

(Address)
973-492-2524
(Phone Number)
LMAICPARMA@AOL.COM
(Email)
973-492-9515

(Fax Number)

Certified by me

This 24 day of Apri

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## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Signature: Printed Name: Certificate #:

Date:

## MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY

CHIEF FINANCIAL OFFICER

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

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- The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%
- Ŋ appropriations; All emergencies approved for the previous fiscal year did not exceed 3% of total
- $\dot{\alpha}$ The tax collection rate exceeded 90%
- 4 Total deferred charges did not equal or exceed 4% of the total tax levy;
- S accountant on Sheet 1a of the Annual Financial Statement; and There were no "procedural deficiencies" noted by the registered municipal
- 6 There was no operating deficit

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- for the previous fiscal year
- $\infty$ The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.

The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.

- 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.

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:		
Financial Officer:  ture:  icate #:	Municipality:	
ture:	Chief Financial Officer:	
Certificate #:  Date:	Signature:	N/A
Date:	Certificate #:	
	Date:	

# CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

above and therefore does not qualify with N.J.A.C. 5:30-7.5.

The undersigned certifies that

this municipality does not meet Item(s)#\_\_\_5 of the criter for local examination of its Budget in accordance

of the criteria

MORRIS	KINNELON Municipality	Fed I.D. #	22-6002565

County

# Report of Federal and State Financial Assistance

**Expenditures of Awards** 

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 increased to \$500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.					TOTAL			
s, who are recipients of feder deral and state funds expend IB A-133 (Revised 6/27/03) ning with fiscal year ending	X Finan With	Progr	Single	Type of Audit required	\$ 218,750.00 \$	Federal Programs Expended (administered by the State)	(1)	Fiscal Year Ending:
al and state awards (financied during its fiscal year and and OMB 04-04. The singles 12/31/03. Expenditures are	Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)	Program Specific Audit	Single Audit	Type of Audit required by OMB A-133 and OMB 04-04:	33,000.00	State Programs Expended	(2)	12/31/2012
ial assistance), must the type of audit e audit threshold has defined	rned in Accordance dards (Yellow Book)			)4-04:	<del>C</del>	Other Federal Programs Expended	(3)	

in Section 2 increased to required to report the to Report expenditures from federal pass-through programs received directly from state governments. been

- $\mathfrak{D}$ (CFDA) number reported in the State's grant/contract agreements. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance Report expenditures from state programs received directly from state government or indirectly from
- are no compliance requirements. Report expenditures from federal programs received directly from the federal government or

pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there

indirectly from entities other than state governments. Signature Of Chief Financial Officer

Sheet 1d

### IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

ated utility. The following certification is to be used ONLY in the event there is NO municipality oper-

If there is a utility operated by the municipality or if a "utility fund" existed on the books of the docu-

CERTIFICATION	ment.	account, do not sign this statement and do not remove any of the UTILITY sheets from
		TILITY sheets from

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 unnec-	
essary. 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 Munici-	
pal 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, 2	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 \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
SIGNATURE OF TAX ASSESSOR  Kinnelon	
MUNICIPALITY	
Morris	

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

## TRIAL BALANCE - CURRENT FUND POST CLOSING

AS AT DECEMBER 31, 2012

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

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

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

## POST CLOSING

# TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2012

4,675,244.73	4,675,244.73	
823,838.74		Fund Balance
1,947,036.03		Reserve for receivables
1,904,369.96 "C		
158,300.00		Due to Tax Sale Premiums
24,659.73		Due to Library
79,008.00		Reserve for tax reduction - library
9,441.13		Accounts Payable
1		Due to Community Police Trust
4,500.00		Reserve for preparation of Tax Maps
1		Due to Clearing account
60,000.00		Due to Accumulated Absences fund
		Reserve for pending tax appeals
115.00		Due to Open Space Trust
139,430.17		Due to Grant Fund
173,696.00		Reserve for Garden State Trust
258.50		Electric Utility Liens redeemed
40.00		Assault weapon Fees Due State of NJ
11,554.00		Construction Code Fees due to State
1,120.00		Marriage License Fees due to State
64,290.38		Tax Overpayments
178,878.56		Prepaid Taxes
402,520.29		Encumbrances
596,558.20		Appropriation Reserves
Credit	Debit	Title of Account
ble Must Be Subtotaled	h "C" - Taxes Receiva	Cash Liabilities Must be Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

## TRIAL BALANCE - PUBLIC ASSISTANCE FUND POST CLOSING

AS AT DECEMBER 31, 2012 Accounts #1 and #2\*

24,019.00	24,019.00	
530.88		Due to Current Fund Trust 2
1,575.00		Due to Current Fund Trust 1
21,913.12		Reserve for Public Assistance
1	24,019.00	Cash
Credit	Debit	Title of Account

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

### POST CLOSING TRIAL BALANCE -FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2012

172,736.17	172,736.17	
		Encumbrances
2,125.00		Unappropriated reserves
170,611.17		Appropriated reserves
	139,430.17	Due from Current Fund
The state of the s	33,306.00	Grants receivable
Credit	Debit	Title of Account
	i	A River A M. A.

### **BALANCE - TRUST FUNDS** POST CLOSING

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2012

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

# RIAL BALANCE - TRUST FINE

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2012

490,255.00	490,255.00	The Maria Wash
489,805.78		Reserve
449.22		Due to Current Fund
	490,255.00	Cash
		Special Deposits OVEC 5000 Run Com
115,021.00	115,021.00	
114,021.00		Reserve
1,000.00		Due to Current Fund
	115,021.00	Cash
		Planning Board Inspections
21,517.00		Reserve
	21,517.00	Cash
		Police Outside Duty
1,294,296.00	1,294,296.00	
1,294,296.00		Reserve
	115.00	Due from Current Fund
	1,294,181.00	Cash
		Open Space Trust
13,325.00		Reserve
	13,325.00	Cash
		Special Law Enforcement Trust
95,190.41		Reserve
	95,190.41	Cash
		Special Recreation
15,122.60	15,122.60	
15,122.60		Reserve
0.00		Due to Current
	15,122.60	Cash
		Uniform Fire Safety Fund
8,057.96		Reserve
	8,057.96	Cash
		Municipal Alliance
Credit	Debit	Title of Account

### TRIAL BALANCE - TRUST FUNDS POST CLOSING

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2012

													Reserve	Due to Current	Cash	Flexible Spending		Due to Current	Reserve	Cash	Public Defender	Title of Account
titional aboata)												1,079.00			1,079.00		3,931.00			3,931.00		Debit
										1		1,079.00	79.00	1,000.00			3,931.00	1,800.00	2,131.00			Credit

## MUNICIPAL PUBLIC DEFENDER CERTIFICATION Public Law 1998, C. 256

Date:	Certificate #:	Signature:	Chief Financial Officer:	The undersigned certifi with the regulations governing <i>Municipal Public Defender</i> as re	Amount in excess of the amount expended: 3 - (1 +2) =	Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).	Municipal Public Defender Trust Cash Balance December 31, 2012:	Municipal Public Defender Expended Prior Year 2011:
	NQ602	Y CONT	Donna M. Mollineaux	The undersigned certifies that the municipality has complied lic Defender as required under Public Law 1998, C. 256.	\$ 443.09	ant to this section exceeds by more than 25% oviding the services of a municipal public rwarded to the Criminal Disposition and ensation Board (P.O. Box 084, Trenton, N.J. 08625).	(3) \$ 2,130.59	(1) \$ 1,350.00 × 25% (2) \$ 337.50

## **Schedule of Trust Fund Reserves**

	28.	27.	26.	25.	24.	23.	22.	21.	20.	19.	18.	17.	16.	15.	14.	13.	12.	11.	10.	9.	.∞	7.	6.	5.	4.	$\dot{\omega}$	2.	:		
Totals: \$												Flexible Spending	Public Defender	Police Otside Duty	Clerk Special	Tax Sale Premium	Municipal Alliance	Uniform Fire Safety	Special Law enforcement	Recycling	POAA	Accumulated absences	K-FEST	Community Policing	Special deposits	Planning Bd. Inspection	Historical commission	Special recreation \$	Purpose	
1,143,753.37										1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1	20,924.73	61,586.94	160,411.32	11,251.96	4,610.60	2,159.11	67,351.22	845.65	60,905.29	2,550.72	10,413.80	551,248.32	91,566.52	9,141.78	88,785.41	Report	Amount Dec. 31, 2011 per Audit
761,986.00												2,352.00	4,681.00	108,925.00	4,299.00	5.00	10,780.00	10,512.00	13,794.00	19,961.00	88.00	10,094.00	2,317.00	10,524.00	156,596.00	177,872.00	324.00	\$ 228,862.00	Receipts	Increase/
776,440.00												2,273.00	2,550.00	108,333.00	8,750.00		13,974.00	1	2,598.00	12,266.00		5,463.00	3,498.00	19,823.00	219,038.00	155,417.00	1	222,457.00	Disbursements	Decrease/
\$ 1,129,299.37											1	79.00	2,131.00	21,516.73	57,135.94	160,416.32	8,057.96	15,122.60	13,355.11	75,046.22	933,65	65,536.29	1,369.72	1,114.80	488,806.32	114,021.52	9,465.78	\$ 95,190.41	Dec. 31, 2012	Balance as at

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

1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Audit		RECE	IPTS				
Title of Liability to which Cash	Balance	Assessments	Current				Disbursements	Balance
and Investments are Pledged	Dec. 31, 2011	and Liens	Budget					Dec. 31, 2012
Assessment Serial Bond Issues:	xxxxx	XXXXX	xxxxx	XXXXX	xxxxx	XXXXX	XXXXX	XXXXX
N/A								
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	xxxxx	xxxxx	xxxxx	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation (vote issues,	7,777	71111111						
¥ 7								
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	xxxxx	XXXXX	xxxxx	XXXXX	xxxxx	XXXXX	xxxxx	XXXXX
- Address - Addr								

## TRIAL BALANCE - GENERAL CAPITAL FUND POST CLOSING

### AS AT DECEMBER 31, 2012

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

# CASH RECONCILIATION DECEMBER 31, 2012

	Cash	7	Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	44,942.00	5,532,867.00	3,083,272.53	2,494,536.47
Trust - Dog License	Ĺ	11,613.00	323.00	11,290.00
Capital - General	ı	176,688.00	1	176,688.00
Water - Operating	1	85,585.00	E.	85,585.00
Water - Capital		128,323.00	ı	128,323.00
Sewer Operating Utility	493.00	124,620.00	1	125,113.00
Public Assistance**	1	24,019.00	ı	24,019.00
Special Deposits	J	490,255.00		490,255.00
Flexible Spending		1,078.00	1	1,078.00
Public Defender	į.	3,931.59		3,931.59
Planning Board Inspections	-	117,862.00	2,841.00	115,021.00
Historical Commission	1	9,466.00	1	9,466.00
Recreation Special	ı	95,190.00	1	95,190.00
POAA		933.65	3	933.65
K-FEST	L	1,370.00	ž.	1,370.00
Recycling Fund	1	75,046.00	5	75,046.00
Municipal Alliance	1	8,057.00	1	8,057.00
Uniform Fire Safety Act		15,123.00		15,123.00
Accumulated Absences		5,536.00	1	5,536.00
Open Space Trust		1,294,181.00		1,294,181.00
Clerk's Special	1	57,136.00		57,136.00
Tax Sale Premiums	1	2,116.00	L	2,116.00
Community Policing		1,115.00		1,115.00
Police Outside Duty	t	21,517.00	-	21,517.00
Special Law Enforcement	1	13,325.00	t	13,325.00
			:	
Total	45,435.00	8,296,953.24	3,086,436.53	5,255,951.71

<sup>-</sup> Include Deposits In Transit

### 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.

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

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

Signature: an West . Title: RMA

<sup>\*\* -</sup> Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

## 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	-		<u>.</u>		 -
HIGHLANDS INITIAL ASSESSMENT	2,394.00		in .		 2,394.00
CHARLOTTEBURG DAM AND RESERVOIR	2,125.00		<u>.</u>		2,125.00
BICYCLE UNIT GRANT	7,695.00				7,695.00
SHARE	342.00				342.00
CLEAN COMMUNITIES	ļ.	16,859.97	16,859.97		 _
CLICK IT OR TICKET	•	4,000.00	4,000.00		-
ALCOHOL EDUCATION AND REHAB	<u>-</u>	917.37	917.37		 _
NJ BODY ARMOR GRANT	-	2,082.05	1,901.05	151.00	 30.00
DRUNK DRIVING ENFORCEMENT	<u>-</u>				 <b>J4</b>
RECYCLING TONNAGE GRANT		9,508.95	_	9,508.95	 H
RECYCLING TONNAGE GRANT		10,736.75	10,736.75		 F
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		 N .
					 · · · · · · · · · · · · · · · · · · ·
					 -
Totals	16,156.00	88,028.96	61,219.01	9,659.95	 33,306.00

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

Grant	Balance Jan. 1, 2012		d from 2012 propriations Appropriation By 40A:4-87	PRIOR YEAR ENCUMBRANCE	Expended	ENCUMBRANCE	Canceled	Balance Dec. 31, 2011
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

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

Grant	Balance Jan. 1, 2012		ed to 2012 Revenue Appropriation By 40A:4-87	RECEIVED	Expended		Balance Dec. 31, 2012
DDY ARMOR	151.00		151.00				P
GHLANDS PROTECTION FUND	-			-			_
CYCLING TONNAGE	9,508.95		9,508,95	-			-
RUNK DRIVING ENFORCEMENT FUNI				be			-
HOMELAND SECURITY BUFFER ZON			·	2,125.00			2,125.00
							_
							<b>-</b>
							-
							-
Totals	9,659.95	_	9,659.95	2,125.00	-	 -	2,125.00

# OCAL DISTRICT SCHOOL TA

MUNICIPAL OPEN SPACE TAX	Board of Education for use of local schools # Must include unpaid requisitions	* Not including Type 1 school debt service, emergency authorizations-schools, transfer to	School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00	School Tax Payable # 85003-00	Balance December 31, 2012	Paid	Levy Calendar Year 2012	Levy School Year July 1, 2012 - June 30, 2013	School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	School Tax Payable # 85001-00	Balance January 1, 2012	
CE			90	8					8	8		
TAX		33,557,314.00		(250.00)	XXXXXXXX	33,557,564.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX	Debit
	 	33	Ž		XX	XX	33,				X	Credit
		33,557,314.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	33,557,564.00	1		(250.00)	XXXXXXX	lii —

# **IUNICIPAL OPEN SPACE TAX**

	Debit	Credit
Balance January 1, 2012 85045-00	XXXXXXXX	701,569.44
2012 Levy 85105-00	XXXXXXXX	80,785.20
Added taxes		87.61
Interest Earned	XXXXXXXX	1
Weber Tract Grants		600,000.00
Expenditures	88,261.25	XXXXXXX
Balance December 31, 2012 85046-00	1,294,181.00	XXXXXXXX
	1,382,442.25	1,382,442.25
		,

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		# Must include unpaid requisitions
XXXXXXXX		School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85034-00
XXXXXXXX		School Tax Payable # 85033-00
XXXXXXXX	XXXXXXXX	Balance December 31, 2012
XXXXXXXX		Paid
	XXXXXXXXX	Levy Calendar Year 2012 N/A
	XXXXXXXX	Levy School Year July 1, 2012 - June 30, 2013
	XXXXXXXX	School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85032-00
	XXXXXXXX	School Tax Payable # 85031-00
XXXXXXXX	XXXXXXXX	Balance January 1, 2012
Credit	Debit	
	Suice myoryea)	TOATOR a scharace samment for each regional plants means

# REGIONAL HIGH SCHOOL TAX

			: :
			# Must include unpaid requisitions
XXXXXXXX		12 - 2013) 85044-00	School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)
XXXXXXXX		85043-00	School Tax Payable #
XXXXXXXX	XXXXXXXX		Balance December 31, 2012
XXXXXXXX		N/A	Paid
	XXXXXXXX		Levy Calendar Year 2012
	XXXXXXXX		Levy School Year July 1, 2012 - June 30, 2013
	XXXXXXXX	11 - 2012) 85042-00	School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85042-00
	XXXXXXXXX	85041-00	School Tax Payable#
XXXXXXXX	XXXXXXXX		Balance January 1, 2012
Credit	Debit		

# COUNTY TAXES PAYABLE

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

# SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2012	80003-06	XXXXXXXX	
2012 Levy: (List Each Type of District Tax Separately - see Footnote)	y - see Footnote)	XXXXXXXXX	XXXXXXXX
Fire - 81108-00		XXXXXXXX	XXXXXXXX
Sewer - 81111-00		XXXXXXXX	XXXXXXXX
Water - 81112-00		XXXXXXXX	XXXXXXXX
Garbage - 81109-00		XXXXXXXX	XXXXXXXX
Open Space - 81105-00	80,872.81	XXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXXX
		XXXXXXXX	XXXXXXXX
Total 2012 Levy	80003-07	XXXXXXXX	80,872.81
Paid	80003-08	80,872.81	XXXXXXXX
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

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			Balance December 31, 2012
		N/A	
XXXXXXX		80004-15	Expended
	XXXXXXXX	red in 2012	State Library Aid Received in 2012
	XXXXXXXX	2012 80004-07	Balance January 1, 2012
	ERAL AID	RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID	
		31, 2012 80004-14	Balance December 31, 2012
		N/A	
XXXXXXXX		80004-13	Expended
-	XXXXXXXX	Received in 2012 80004-06	State Library Aid Received in 2012
	XXXXXXXX		Balance January 1, 2012
J.S.A. 40:54-35)	(N.J.S.A	RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.	RESERVE FO
		31, 2012 80004-12	Balance December 31, 2012
		The state of the s	
XXXXXXXX		80004-11	Expended
		N/A	
m-material de la company de	XXXXXXXXX	Received in 2012 80004-04	State Library Aid Received in 2012
	XXXXXXXX	2012 80004-03	Balance January 1, 2012
WITH STATE AID		RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY	RESERVE FOI
		31, 2012 80004-10	Balance December 31, 2012
XXXXXXXX		N/A 80004-09	Expended
	XXXXXXXX	Received in 2012 80004-02	State Library Aid Received in 2012
	XXXXXXXX	2012 80004-01	Balance January 1, 2012
Credit	Debit		

# STATEMENT OF GENERAL BUDGET REVENUES 2012

	Total Amount to be Raised by Taxation	(c) Minimum Library Tax	(b) Addition to Local District School Tax	(a) Local Tax for Municipal Purposes	Amount to be Raised by Taxation:	Receipts from Delinquent Taxes	Total Miscellaneous Revenue Anticipated	See attached	Added by N.J.S. 40A:4-87: (List on 17a)	Adopted Budget	Miscellaneous Revenue Anticipated:	Surplus Anticipated with Prior Written Consent of Director of Local Government	Surplus Anticipated	Source
	80107-	80106-	80106-	80105-		80104-	80103-					80102-	80101-	
11,878,895.96	8,861,486.00	737,565.76		8,123,920.24	XXXXXXXX	567,000.00	1,700,409.96	38,679.04	XXXXXXXX	1,661,730.92	XXXXXXXX		750,000.00	Budget -01
12,560,757.21	9,524,400.35	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	624,177.02	1,662,179.84	. 38,679.04	XXXXXXXX	1,623,500.80	XXXXXXXX		750,000.00	Realized -02
681,861.25	662,914.35	XXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	57,177.02	(38,230.12)	1	XXXXXXXXX	(38,230.12)	XXXXXXXXX			Excess or Deficit*

# ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	46,977,062.55
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXXX
Local District School Tax 80109-00	33,557,564.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	5,318,669.77	XXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	5,797.62	XXXXXXXXX
Special District Taxes 80113-00		XXXXXXXXXX
Municipal Open Space Tax 80120-00	80,872.81	XXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	1,510,242.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXX	1
Balance for Support of Municipal Budget (or) 80116-00	9,524,400.35	XXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00	ı	XXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget"	48,487,304.55	48,487,304.55

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

4 44	4.		
	38,679.04	38,679.04	Total (Sheet 17)
The state of the s	1,901.05	1,901.05	BODY ARMOR
	3,123.87	3,123.87	NJDL & PS DIV. OF HIGHWAY TRAFFIC SAFI
	6,400.00	6,400.00	BOONTON TWP SHARED SERVICE - CATCH
	10,736.75	10,736.75	NIDEP RECYCLING TONNAGE GRANT
-	917.37	917.37	ALCOHOL EDUCATION AND REHAB
	15,600.00	15,600.00	County of Morris Historic Preservation Grant
Excess or Deficit	Realized	Budget	Source

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 Sinature:

Sheet 17a

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2012

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

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)

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

# RESULTS OF 2012 OPERATIONS

#### CURRENT FUND

1,191,803.64	1,191,803.64	No.	
XXXXXXXX	703,987.34	80013-14	Surplus Balance - To Surplus (Sheet 21)
and the second s	XXXXXXXXX	80013-13	Deficit Balance - To Trial Balance (Sheet 3)
XXXXXXXX			
XXXXXXXX			
XXXXXXXX			
XXXXXXXX			Refund revenues
XXXXXXXX	449,586.18	80013-12	Interfund Advances Originating in 2012
XXXXXXXX		80013-11	Required Collection of Current Taxes
XXXXXXXX			
XXXXXXXX	ſ	80013-10	Delinquent Tax Collections
XXXXXXXX	38,230.12	80013-09	Miscellaneous Revenues Anticipated
XXXXXXXXX	XXXXXXXX		Deficit in Anticipated Revenues:
	XXXXXXXX	80013-08	Balance December 31, 2012
XXXXXXXXX		80013-07	Balance January 1, 2012
XXXXXXXXX	XXXXXXXX	s, Sheets 13 & 14)	Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)
	XXXXXXXX		
	XXXXXXXX		
The state of the s	XXXXXXXXX		
	XXXXXXXX	80013-06	Prior Years Interfunds Returned in 2012
264,406.00	XXXXXXXX	erves 80013-05	Unexpended Balances of 2011 Appropriation Reserves
	XXXXXXXX		Sale of Municipal Assets
	XXXXXXXX	81120-	Payments in Lieu of Taxes on Real Property
	XXXXXXXX	xet 27) 81114-	Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)
207,242.86	XXXXXXXX	81113-	Miscellaneous Revenue Not Anticipated
63.41	XXXXXXXX	ions 80013-04	Unexpended Balances of 2012 Budget Appropriations
662,914.35	XXXXXXXX	80013-03	Required Collection of Current Taxes
	XXXXXXX		
57,177.02	XXXXXXXXX	80013-02	Delinquent Tax Collections
	XXXXXXXXX	80013-01	Miscellaneous Revenues anticipated
XXXXXXXX	XXXXXXXX		Excess of anticipated Revenues:
Credit	Debit		

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
SENIOR CITIZEN AND VETERAN ADMINISTRATIVE FEE	1,480.00
FEMA - PUBLIC ASSISTANCE SNOW STORM	24,133.43
INTEREST ON INVESTMENTS	1
BOARD OF HEALTH MISC.	1,135.90
DMV FINES	4,437.00
ASSESSOR'S LIST	1
LAND USE ORDINANCES AND MAPS	12.00
RETURNED CHECK FEES	360.00
DRIVEWAY PERMITS	i
TREE PERMITS	i
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	XXXXXXXX	869,851.40
2.		XXXXXXXX	
3. Excess Resulting from 2012 Operations 8	80014-02	XXXXXXXX	703,987.34
4. Amount Appropriated in the 2012 Budget - Cash 8	80014-03	750,000.00	XXXXXXXX
5. Amount Appropriated in the 2012 Budget - with Prior Written Consent of Director of Local Government Services 8	80014-04		XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2012	80014-05	823,838.74	XXXXXXXXX
		1,573,838.74	1,573,838.74

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

823,838.74	80014-15	* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
233,092.23	80014-14	Total Other Assets
		Cash Deficit # 80014-13
	228,000.00	Deferred Charges # 80014-12
	5,092.23	(1) Due from State of N.J. Senior Citizens and Veterans Deduction 80014-16
		Other Assets Pledged to Surplus: *
	80014-10	Deficit in Cash Surplus
590,746.51	80014-09	Cash Surplus
1,904,369.96	80014-08	Deduct Cash Liabilities Marked with "C" on Trial Balance
2,495,116.47		Sub Total
	80014-07	Investments
2,495,116.47	80014-06	Cash

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.

and outstanding for such purposes, together with such emergency notsh togately comitted from this analysis. 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 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.

### **CURRENT TAXES - 2012 LEV** (FOR MUNICIPALITIES ONLY)

e:If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here	13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5c) is 98.13% 82112-00	12. Amount Outstanding December 31, 2012	11. Total Credits	Total to Line 14	State's Share of 2012 Senior Citizens and Veterans Deductions Allowed	R.E.A.P. Revenue	In 2012 *	10. Collected in Cash: In 2011	9. Discount Allowed	8. Remitted, Abated or Canceled	7. Transferred to Foreclosed Property	6 Transferred to Tax Title Liens	5a. Subtotal 2012 Levy 5b. Reductions due to tax appeals ** 5c. Total 2012 Tax Levy	4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	2. Amount of Levy Special District Taxes	(Abstract of Ratables)	1. Amount of Levy as per Duplicate (Analysis) #
Levy Sale check here & complete sheet 22a		83120-00 \$ 488,158.76	\$ 47,382,317.29	82111-00 \$ 46,977,062.55	82123-00 \$ 73,000.00	82124-00 \$	82122-00 \$ 46,657,038.55	82121-00 \$ 247,024.00	82110-00 \$	82109-00 \$ 324,438.74	82108-00 \$	82107-00 \$ 80,816.00	\$ 47,870,476.05 \$ - 82106-00 \$ 47,870,476.05	82104-00 \$ 51,533.84	82103-00 \$ 437.24	82102-00 \$	82113-00 \$	82101-00 \$ 47,818,504.97

14. Calculation of Current Taxes Realized in Cash:

Less: Reserve for Tax Appeals Pending Total of Line 10 State Division of Tax Appeals

<del>€/9</del>

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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.

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  (Net Cash Collected divided by Item 5c) is	Line 5c (sheet 22) Total 2012 Tax Levy\$	NET Cash Collected\$	LESS: Proceeds from Tax Levy Sale (excluding premium)	Total of Line 10 Collected in Cash (sheet 22)\$	(2) Utilizing Tax Levy Sale	Percentage of Collection Excluding Accelerated Tax Sale Proceeds  (Net Cash Collected divided by Item 5c) is	Line 5c (sheet 22) Total 2012 Tax Levy\$	NET Cash Collected\$	LESS: Proceeds from Accelerated Tax Sale	Total of Line 10 Collected in Cash (sheet 22)\$	(1) Utilizing Accelerated Tax Sale
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## SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

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

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

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

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

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

Balance January 1, 2012  Taxes Pending Appeals  Interest Earned on Taxes Pending Appeals  Contacted Amount of 2012 Taxes Collected which	Debit  XXXXXXXXX  XXXXXXXXXX  XXXXXXXXXXX	Credit 3,799.34 XXXXXXXXX
Interest Earned on Taxes Pending Appeals Contested Amount of 2012 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending State Appeals	XXXXXXX	
Budget appropriation  Cash Paid to Appelants (Including 5% Interest from Date of Payment)	3,799.34	XXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
Balance December 31, 2012		XXXXXXX
Taxes Pending Appeals*	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2012	3,799.34	3,799.34

Signature of Tax Collector

T-8145 License #

Da

### Kinnelon

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

Amount to be Raised by Taxation in Municipal Budget 80024-07 9,248,494.29  Sheet 25	Less: Item 9 - Total Anticipated Revenues 2,964,235.00	Sub-Total 12,212,729.29 the	Item 12 - Appropriation: Reserve for Uncollected Taxes 1,544,230.29 enuc	10,668,499.00	12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06 1,544,230.29	Tax in Local Municipal Budget 9,248,494.29	Municipal Open Space Tax (Amount Shown on Line 7 Above) 80,159.38	Special District Tax given to calendar year calculation (Amount Shown on Line 6 Above)	on Line 5 Above) 5,325,000.00	gh School Tax t Shown on Line 4 Above)	Regional School District Tax  (Amount Shown on Line 3 Above) ** May not be stated in an amount less than	Analysis of Item 11:  Local District School Tax  (Amount Shown on Line 2 Above)  Analysis of Item 11:  * Must not be stated in an amount less than account Shown on Line 2 Above)	shown by Item 13, Sheet 22) 80024-05 48,775,220.17	Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage	[82]	s to Support	Municipal Budget (Item 5) 80024-02 2,964,235.00	8. Total General Appropriations & Other Taxes 80024-01 50,195,224.88	Estimate* 80028- 80,159.38	7. Municipal Open Space Tax Actual 80027-	Estimate* 80023-	6. Special District Taxes Actual 80022-	Estimate* 80021- 5,325,000.00	5. County Tax Actual 80020-	School Budget Estimate* 80019-	4. Regional High School Tax - Actual 80018-	Estimate* 80026-	3. Regional School District Tax - Actual 80025-	Estimate** 80017- 34,121,566.50	2. Local District School Tax - Actual 80016-	Item 8 (L) (Exclusive of Reserve for Uncollected Tax 80015- 10,668,499.00
,494.29	,235,00	,729.29	,230.29	,499.00	,230.29			o calendai	cation on . L. 1978).	ed budget of Educati	be stated	t be stated Tax of yo	220.17		,707.00	88 080	235.00	224.88	159.38				000.00						566.50		499.00
1	art 12.	the total of Items 1	enues (Item 9)	The amount of				year calculation.	lanuary 15, 2013 (Ch Consideration must l	submitted by the Loc on to the Commission	in an amount less tha	in an amount less tha ar 2012.			•				XXXXXXXX	80,872.81	XXXXXXXX		XXXXXXXX	5,324,467.00	XXXXXXXX		XXXXXXXX		XXXXXXXX	33,557,567.00	XXXXXXXX

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

17.	16.	15.			14.	13.	12.	11.			10.	9.	.∞	7.			6.	5.	4.		1	ω			2.			1.	
Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2012.	Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 43%	Totals	B. Tax Title Liens 83122-00	A. Taxes 83121-00	Balance December 31, 2012	2012 Taxes	2012 Taxes Transferred to Liens	Interest and Costs - 2012 Tax Sale	B. Tax Title Liens 83117-00	A. Taxes 83116-00	Collected:	Balance Brought Down	Totals	Balance Before Cash Payments	B. Tax Title Liens - Transfers from Taxes	A. Taxes - Transfers to Tax Title Liens	Adjustment between Taxes (Other than current year) and Tax Title Liens:	Added Tax Title Liens	Added Taxes	B. Tax Title Liens	A. Taxes	Transferred to Foreclosed Tax Title Liens:	B. Tax Title Liens	A. Taxes	Canceled:	B. Tax Title Liens 83103-00	A. Taxes 83102-00	Balance January 1, 2012	
\$ 600,393.25 and 83125-00	anding 		882,708.24	510,807.55		83123-00	83119-00	83118-00	48,374.76	575,802.26					83107-00	83104-00		83111-00	83110-00	83109-00	83108-00		83106-00	83105-00		850,267.00	586,975.00		
and represents the		2,017,692.81	XXXXXXXX	XXXXXXXX	XXXXXXXX	488,158.76	80,816.00		XXXXXXXXX	XXXXXXXX	XXXXXXXX	1,448,718.05	1,448,718.05	XXXXXXXX	(1)	XXXXXXXX	XXXXXXX		11,476.05	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	1,437,242.00	Debit
	<u>.</u>	2,017,692.81	XXXXXXX	XXXXXXXX	1,393,515.79	XXXXXXX	XXXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	624,177.02	XXXXXXXX	1,448,718.05	1,448,718.05	XXXXXXXX	(1)	XXXXXXXX	XXXXXXXX	XXXXXXX			XXXXXXXX			XXXXXXXXX	XXXXXXXX	XXXXXXX	XXXXXXX	Credit

(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)

		heet 19)	To Results of Operation (Sheet 19)
			Realized in 2012 Budget
		y: \$	Analysis of Sale of Property:  * Total Cash Collected in 2012
	XXXXXXXX	2012 84124-00	24. Balance December 31, 2012
	XXXXXXXX	N/A 84123-00	23.
	XXXXXXXXX	84122-00	22. Collected *
XXXXXXXX		losed Property 84121-00	21. 2012 Sales from Foreclosed Property
XXXXXXXX		12 84120-00	20. Balance January 1, 2012
Credit	Debit		
	S	MORTGAGE SALES	
	XXXXXXXXX	2012 84119-00	19. Balance December 31, 2012
	XXXXXXXX	84118-00	18.
	XXXXXXXX	N/A 84117-00	17. Collected *
XXXXXXXX		losed Property 84116-00	16. 2012 Sales from Foreclosed Property
XXXXXXXX		12 84115-00	15. Balance January 1, 2012
Credit	Debit		
	S	CONTRACT SALES	
32,150.00	32,150.00		
32,150.00	XXXXXXXX	2012 84114-00	Bala
XXXXXXXX		84113-00	13. Gain on Sales
	XXXXXXXX	84112-00	12. Loss on Sales
	XXXXXXXX	84111-00	11. Mortgage
	XXXXXXXX	84110-00	10. Contract
	XXXXXXXX	84109-00	9. Cash *
XXXXXXXX	XXXXXXXX		8. Sales
100	XXXXXXXX	essed Valuation 84107-00	
XXXXXXXX			6. Adjustment to Assessed Valuation
	XXXXXXXX	84105-00	5B.
XXXXXXXX		84102-00	,A
XXXXXXXX		84104-00	
XXXXXXXX		84103-00	
XXXXXXXX	XXXXXXXX	n 2012	2. Foreclosed or Deeded in 2012
XXXXXXXX	32,150.00	2 84101-00	1. Balance January 1, 2012
Credit	Debit		
		ENTI WOODWED BY YOUR TIME	(r.ko)

## 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,

Amount Dec. 31, 2011 Amount in Amount in per Audit Per Audit Per Audit S 5,000.00 \$ 5,000.00 \$ from 2012  **Tizations - **  **S 5,000.00 \$ 5,000.00 \$
<del>69 69 69 69 69 69 69</del>

5

6

4.

2

.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance		D IN 2012	Balance
			Authorized*	Dec. 31, 2011	By 2012 Budget	Canceled by Resolution	Dec. 31, 2012
9/1/11	Hurricane Irene Storm Damage	35,000.00	7,000.00	35,000.00	7,000.00		28,000.00
11/15//12	Hurricane Sandy Storm Damage	80,000.00	16,000.00	_			80,000.00
8/16/12	Тах Мар	120,000.00	24,000.00	-			120,000.00
				<u>.</u>			
	Tot	als	47,000.00	35,000.00	7,000.00		228,000.00
	1				80025-00	80026-00	

nereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and ecorded on this page

Chief Financial Officer

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

### 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	Balance	REDUCE	ED IN 2012	Balance
				Authorized*	Dec. 31, 2011	By 2012 Budget	Canceled by Resolution	Dec. 31, 2012
=								
_				·	_			
_		N/A						
heav								
<del></del>								
Sheet 30								
o								
<b></b>								
		Totals				80027-00	80028-00	

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

<sup>\*</sup> 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

Outstanding January 1, 2012 80033-01 Issued 80033-02	Debit  XXXXXXXXX  XXXXXXXXXX  405 000 00	Credit 5,935,000.00	2013 Ser	2013 Debt Service
Outstanding December 31, 2012 80033-04 2013 Bond Maturities - General Capital Bonds	5,530,000.00	XXXXXXXXX 5,935,000.00 80033-05 \$	415,0	415,000.00
2013 Interest on Bonds * 800:  ASSESSMENT SERIAL	80033-06 \$	213,662.50	710,0	
ASSESSMENT Outstanding January 1, 2012 80033-07	XXXXXXXXX			
Issued 80033-08	XXXXXXXX			! ~
Paid 80033-09		XXXXXXXX		
				a <del></del>
Outstanding December 31, 2012 80033-10		XXXXXXXX		
2013 Bond Maturities - Assessment Bonds		80033-11 \$		
2013 Interest on Bonds *	80033-12 \$			<u>.</u>
Total "Interest on Bonds - Debt Service" (*Items)	ns)	80033-13 \$	213,6	213,632.50
LIST OF BONDS	OF BONDS ISSUED DURING 2012	3 2012		<u></u> ,
Ригроѕе	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

80033-15

Total

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

(COUNTY) (MUNICIPAL) Green Acres

Paid Paid 2013 Loan Maturities Outstanding December 31, 2012 Issued Outstanding January 1, 2012 2013 Interest on Loans 2013 Loan Maturities Outstanding December 31, 2012 Issued Total 2013 Debt Service for Outstanding January 1, 2012 Total 2013 Debt Service for 2013 Interest on Loans Green Acres 80033-01 80033-08 80033-03 80033-02 80033-10 80033-09 80033-07 80033-04 Loan XXXXXXXX XXXXXXXX XXXXXXXX XXXXXXX LOAN Debit 136,483.13 202,714.44 66,231.31 Loa 80033-05 XXXXXXXX 202,714.44 80033-05 \$ 80033-11 80033-13 80033-12 80033-06 80033-13 XXXXXXXX XXXXXXXX XXXXXXX Credit 202,714.44 <del>ÇÇ</del> 64 2013 Debt Service 69,956.09 67,562.56 2,393.53

### OF LOANS ISSUED DURING

	Total					Purpose	LIST OF LUANS ISSUED DURING 2012
80033-14						2013 Maturity	SSUED DUKUNG
80033-15						Amount Issued	3 2012
						Date of Issue	
-			 	 		Interest Rate	

Sheet 31a

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

### TYPE I SCHOOL TERM BONDS

	80034-11 \$	ervice" (*Items)	Total "Interest on Bonds - Type I School Debt Service" (*Items)
			2013 Bond Maturities Cariel Bonds
		80034-10 \$	2013 Interest on Bonds *
	XXXXXXXX		Outstanding December 31, 2012 80034-09
			N/A
	XXXXXXXXX		Paid 80034-08
·		XXXXXXXXXX	Issued 80034-07
		XXXXXXXXX	Outstanding January 1, 2012 80034-06
		SERIAL BOND	TYPE I SCHOOL SERIAL BOND
		80034-05 \$	2013 Interest on Bonds *
		80034-04 \$	2013 Bond Maturities - Term Bonds
	re-frid-tr anni di mail y averdar-dide de se un midre de dispensario	And the state of t	
	XXXXXXXXX		Outstanding December 31, 2012 80034-03
			N/A
	XXXXXXXX		Paid 80034-02
		XXXXXXXX	Outstanding January 1, 2012 80034-01
2013 Debt Service	Credit	Debit	

# LIST OF BONDS ISSUED DURING 2012

				Total 80035-
				N/A
Rate	Issue	-02	-01	
	Date of	Amount Issued	2013 Maturity	Purpose
	)			

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY	KRENT FUND	DEBT ONLY
	Outstanding Dec. 31, 2012	2013 Interest Requirement
1. Emergency Notes 80036-	<del>&lt;</del>	<b>⇔</b>
2. Special Emergency Notes 80037-	<del>&lt;</del>	<b>⇔</b>
3. Tax Anticipation Notes 80038-	₩	\$
4. Interest on Unpaid State and County Taxes 80039-	59	₩
5.	<del>\$9</del>	Statement of the statem
6.	<del>69</del>	<del>⇔</del>
Sheet 32	33	

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

	Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2013 Budget	Requirement	Interest Computed to
		Issued	Issue*	Outstanding Dec. 31, 2012	Maturity	Interest	For Principal	For Interest	(Insert Date)
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%	ps	-	2/24/2013
8-02	Acquisition of Police & DPW Equip	238,000.00	7/25/2002	~		0.00%		<b>,</b>	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 13-03	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
ಸೆ 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
9-04/1	9, 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  Designate all "Capital Notes" issued under N.J.S. 40.			1,569,022.00			179,026.00	19,612.78	

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.

<sup>\* &</sup>quot;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.

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

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2013 Budget	Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2012	Maturity	Interest	For Principal	For Interest	(Insert Date)
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
-							-	
Memo: Designate all "Conital Nates" issued under N. I.S.			3,112,395.00			266,294.00	38,904.94	

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.

<sup>\* &</sup>quot; 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.

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

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2013 Budget	-	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2012	Maturity	Interest	For Principal	For Interest	(Insert Date)
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  Memo: Designate all "Capital Notes" issued under N.J.S			6,520,267.00			463,789.00	81,503.34	

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.

<sup>\* &</sup>quot; 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.

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

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2013 Budget	Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2012	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1.								
2.								
3.								
4. <b>N/A</b>	3							
5.								
б.								
7.								
В.								
).	7 77							
10.								
11.								
2.								
3.								
4.								
Total						{		

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.

<sup>\*\*</sup>Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount of Obligation	2013 Budge	t Requirement
		Outstanding Dec. 31, 2012	For Principal	For Interest/Fees
1				
2.				
3.				
4.				
5.	N/A			
6.				
7.				
8.		·		
9.				
10.				
11.				
13.				
	Total			

80051-01 80051-02

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Janu	ary 1, 2012	2012		Expended	Authorizations	Balance - Dece	mber 31, 2012
not merely designate by a code number.	Funded	Unfunded	Authorizations	Reappropriated	_np•na•a	Canceled	Funded	Unfunded
18-00 Imp. Municipal Complex	15,415.00	-			460.00		14,955.00	<b>16</b>
13-04/18-05 Construction Recreation Fields	-	1,438.34			-		<b>64.</b>	1,438.34
19-05/3-06 Imp. Forrestdale Rd & Bric 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)	pa .			•
19-09 Recondition Fire Rescue Truck		14,018.74		(14,018.74)	<u> </u>			(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	<u>.</u>		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	<u>-</u>	(74,667.74)	1,327,865.24	μ	27,300.00	1,034,472.97

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

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Janu	ary 1, 2012	2012		Expended	Authorizations	Balance - Dece	mber 31, 2012
not merely designate by a code number.	Funded	Unfunded	Authorizations	Reappropriated	•	Canceled	Funded	Unfunded
Ord. 2-11 Improvement of Cutlass Rd.		442,000.00	-		332,723.30	 		109,276.70
Ord. 11-11 Various Improvements		58,994.00	-		41,945.50			17,048.50
Ord. 13-11 Various Rd. Improvements		40,978.00	-		5,040.38			35,937.62
Ord. 16-11 Reconstruct Forge Rd, Culvert	70,000.00	1,330,000.00	-		99,237.55		_	1,300,762.45
Ord. 15-12 Reconditioning of Fire Truck				74,667.74				74,667.74
Ord. 17-12 Various Improvements			1,385,000.00		32,796.72		224,203.28	1,128,000.00
								<u> </u>
Total 70000-	137,223.74	4,269,054.21	1,385,000.00	-	1,839,608.69	_	251,503.28	3,700,165.98

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

## GENERAL CAPITAL FUNI

# SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

<sup>\*</sup> 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.

## CEVERAL CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*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

Total 80032-00			7.7 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)				17000	Ord. 17-12 Various improvements	Purpose
1,385,000.00	and the state of t			t	L	1		1,385,000.00	Amount Appropriated
1,128,000.00				ı		2	L	1,128,000.00	Total Obligations Authorized
257,000.00				1	ı	1	-	257,000.00	Down Payment Provided by Ordinance
62,000.00				ſ	1	1	ı	62,000.00	Amount of Down Payment in Budget of 2012 or Prior Years

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 CIF

195,000 62,000

## GENERAL CAPITAL FUND

### STATEMENT OF CAPITAL SURPLUS YEAR - 2012

	Debit	Credit
Balance January 1, 2012 80029-01	XXXXXXXX	15,895.98
Premium on Sale of Debt	XXXXXXXXX	29,127.48
Funded Improvement Authorizations Canceled	XXXXXXXXX	
Appropriated to Finance Improvement Authorizations 80029-02		XXXXXXXX
Appropriated to 2012 Budget Revenue 80029-03	15,000.00	XXXXXXXX
Balance December 31, 2012 80029-04	30,023.46	XXXXXXXXX
	45,023.46	45,023.46

# BONDS ISSUED WITH A COVENANT OR COVENANTS

7.	6.	5.	4.	$\dot{n}$	2.	:-
7. Net Appropriation Required	6. Less Amount of Special Trust Fund to be Used	Total of 3 and 4 - Gross Appropriation	4. Amount of Interest on Bonds with a  Covenant - 2012 Requirement	3. Amount of Bonds Issued Under Item 1 Maturing in 2012	2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)	<ol> <li>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</li> </ol>
€	<del>69</del>	\$	<del>€</del>	<b>♦</b>	2 (Note A) \$	33, or venants;
			N/A			

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

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

### 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)

	4.		ယ္	2.	÷	iπ				Ď.	buc C.			₽.				.> ∥
	. Am		. Am	. Cor			4.	ω	2.	<del></del>	ıded (		2	<u> </u>	*	<u>.</u> 3	2.	<u>,</u>
	ounts due School		Amounts due Special Districts	County Taxes	State Taxes	Unpaid	4% of 2012 Tax Lex	Cash Deficit 2012	4% of 2011 Tar Lev	Cash Deficit 2011	C. Does the appropriation bonded obligations or notes exabudget for the year just ended?	NC An	Have payments De	Did any maturi An	) Including prepay	Seventy (70) percent of Item 1	Amount of Iten	Total Tax Levy
<del>\$</del>	4. Amounts due School Districts for Local School Tax	<del>6</del>	l Districts	\$	<del>\$</del>	<u>2011</u>	4% of 2012 Tax Levy for all purposes:	)12	4% of 2011 Tax Levy for all purposes:	)[]	C. Does the appropriation required to be included in the 2012 budget for the liquidation of a 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:	Answer YES or NO:  yes  If answer is "NO" gi	Have payments been made for all bonded obligations or notes due on or before December 31, 2012?	Did any maturities of bonded obligations or notes fall due during the year 2012?  Answer YES or NO  yes	(*) Including prepayments and overpayments applied	ercent of Item 1	Amount of Item 1 Collected in 2012 (*)	Total Tax Levy for the Year 2012 was
<b>←</b>	School Tax	<del>6</del>		<del>⇔</del>	<del></del>	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ies:		ses:		be included in the e total of appropri	tem B1 is YES, t	onded obligations	ations or notes fall	nents applied.		<del>∽</del> 	vas
<b>\$</b>		-		€	\$	2012	11		Ħ		2012 budget for ations for operatino	yes If	or notes due on	due during the y			46,977,062.55	40
						Total	<del>\$</del>	€	€	<del>\$</del>	Does the appropriation required to be included in the 2012 budget for the liquidation of all ligations or notes exceed 25% of the total of appropriations for operating purposes in the the year just ended? Answer YES or NO:	If answer is "NO" give details	or before	⁄ear 2012?		\$ 33,509,333.24		\$ 47,870,476.05

## SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

### CTILITIES 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

### TRIAL BALANCE - WATER UT AS AT December 31, 2012 **POST CLOSING** WATER UTILITY FUND

## Operating and Capital Sections (Separately Stated)

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

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

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

### TRIAL BALANCE - WATER UT AS AT December 31, 2012 **POST CLOSING** WATER UTILITY FUND

## Operating and Capital Sections (Separately Stated)

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

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

### UTILITY ASSESSMENT TRUST FUNDS **POST CLOSING TRIAL BALANCE -**

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

AS AT December 31, 2012

				:								NOT APPLICABLE				And an action of the second of	Title of Account
													Account			The state of the s	Debit
																	Credit

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

	Audit		RECE	PTS				
Title of Liability to which Cash	Balance	Assessments	Operating				Disbursements	Balance
and Investments are Pledged	Dec. 31, 2011	and Liens	Budget					Dec. 31, 2012
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
^								
Assessment Bond Anticipation Note Issues:	xxxxxxxx	XXXXXXXX	XXXXXXXX	xxxxxxxx	xxxxxxxx	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	*******	*******	******	*******	*******	********	XXXXXXX	*
N/A								
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXX	XXXXXXXX	XXXXXXXX	xxxxxxxx	xxxxxxxx	XXXXXXXX	XXXXXXXX	XXXXXXXX
NOT APPLICABLE								

<sup>\*</sup>Show as red figure

# **SCHEDULE OF WATER UTILITY BUDGET - 2012**

### **BUDGET REVENUES**

Source		Budget	Received	Excess or
			in Cash	Deficit*
Operating Surplus Anticipated	91301-	-	1	-
Operating Surplus Anticipated with Consent of Director of Local Government Services	91302-			
Rents	91303-	460,000.00	489,153.13	29,153.13
Fire Hydrant Service	91304-	ţ	ı	I
Miscellaneous	91305-	2,500.00	208.48	(2,291.52)
Water Capital Fund Balance		4,123.00	1	(4,123.00)
		1	1	1
		-	ı	ı
Added by N.J.S. 40A:4-87 (List)		XXXXXXXX	XXXXXXXX	XXXXXXXX
Increase in rents		ı		-
				ľ
Subtotal		466,623.00	489,361.61	22,738.61
Deficit (General Budget)**	91306-	80,000.00	80,000.00	-
	91307-	546,623.00	569,361.61	22,738.61

<sup>\*\*</sup>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

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

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:

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

### 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:

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

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

# **RESULTS OF 2012 OPERATIONS - WATER UTILITY**

Excess in Anticipated Revenues Unexpended Balances of Appropriations	Debit XXXXXXXXX	Credit 22,738.61 464.00
Unexpended Balances of Appropriations  Miscellaneous Revenue Not Anticipated	XXXXXXXX	464.00
Unexpended Balances of 2011 Appropriation Reserves*	XXXXXXXX	9,293.00
		ı
	l	
Refund of Prior Revenue	667.00	
Deficit in Anticipated Revenue	-	XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	1
Excess in Operations - to Operating Surplus	33,242.89	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	33,909.89	33,909.89

# **OPERATING SURPLUS - WATER UTILITY**

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

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

33,736.89	#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2012 BUDGET.
1	Total Other Assets
	Operating Deficit # -
	Deferred Charges #
	Other Assets Pledged to Operating Surplus*
33,736.89	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
102,602.63	Deduct Cash Liabilities Marked with "C" on Trial Balance
136,339.52	Subtotal
8,016.52	Interfund Accounts Receivable
	Investments
128,323.00	Cash

<sup>\*</sup>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

Sheet 47	\$Balance December 31, 2012	Decreased by:  Collections	Increased by:  Transfers from Accounts Receivable \$  Penalties and Costs \$  Other	SCHEDULE OF WATER UTILITY LIENS  \$ Balance December 31, 2011	Balance December 31, 2012	Decreased by:  Collections	Increased by: Water Rents Levied	Balance December 31, 2011
	1 1		N/A	i i	13,621.00	489,153.13	476,300.13	\$ 26,474.00
					-	<u> </u>	ω	

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)

w A	2	<b>H</b> *									10.	9	œ	7.	6.	į.	4;	ώ	5	÷	
	NOT APPLICABLE	<u>In favor of</u>	JUDGMENTS ENTE	5,	4.	ţ.	2. NOT APPLICABLE	1	<u>Date</u>	*Do not include items funded or refunded as listed below.  EMERGENCY AUTHORIZATIONS UNDER N.J.S.  FUNDED OR REFUNDED UNDER N.J.S.									Operating deficit	Emergency Authorization - *	Caused By
		On Account of	JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED							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	**	₩.	49	₩.	144	+67-	±0• 	<b>₩</b>	\$ 84,056.32	47	Amount Dec. 31, 2011 per Audit Report
		Date Entered	PALITY AND						Purpose	S. 40A:4-47 10A:2-3 OR N		<del>to</del>	to.	<del>φ</del>	<del>(</del>	<del>45</del>	<del>to</del>	<del>∨</del>	\$ 84,056.32	<del>V1</del>	Amount in 2012 Budget
<b>↔ ↔</b>	to t	Amount	NOT SATISF							wнісн наvi l.J.S. 40A:2-	<del>***</del>	<b>₩</b>	<b>€</b>	<del>∨,</del>	<b>~i.⁄s</b> }	<b>₩</b>	- <del>/-</del>	<del>-54</del>	<del>- 45</del>	-to-	Amount Resulting from 2012
		Appropriated for in Budget of YEAR 2012	IED	- <del>t/s</del> -	+67-	<del>\1</del>	<b>₩</b>	<del>- 1/1</del>	Amount	BEEN		1	1	!		<b>₩</b>	1	\$\$- 	-t/s-	r	Balance as at Dec. 31, 2012

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

NOT APPLICABLE	- ur Poor	Purpose	LIST C	Required Appropriation 2013	Add: Interest to be Accrued as of 12/31/2013	Subtotal	Less: Interest Accrued to12/31/2012 (Trial Balance)	2013 Interest on Bonds (*Items)	INTEREST	2013 Interest on Bonds *	2013 Bond Maturities - Capital Bonds		Outstanding Balance December 31, 2012		Paid	Issued	Outstanding Balance January 1, 2012	WATER	2013 Interest on Bonds *	2013 Bond Maturities - Assessment Bonds		Outstanding Balance December 31,	Paid	Adjustment	NOT APPLICABLE	Issued	Outstanding Balance January 1, 2012		
	Hacarrey	2013	F BONDS IS		12/31/2013		012 (Trial Balanc		ON BONDS -		nds		1, 2012				012	WATER UTILITY CAPITAL BONDS		nt Bonds		լ, 2012					012		
	10000	Amount	LIST OF BONDS ISSUED DURING 2012				œ)		INTEREST ON BONDS - WATER UTILITY BUDGET			1			-	XXXXXXXX	XXXXXXXX	AL BONDS			-	1				XXXXXXXX	XXXXXXXX	Debit	1
	13006	Date of	2012						TY BUDGET				XXXXXXXX		XXXXXXXX		ī				-	XXXXXXXX	XXXXXXXX					Credit	11
	Yara	Interest																										2013 Debt Service	1

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

					NOT APPLICABLE
	Rate	Issue	Issued	Maturity	Purpose
	Interest	Date of	Amount	2013	
		2012	LIST OF LOANS ISSUED DURING 2012	OF LOANS ISS	LIST C
					Required Appropriations 2013
				12/31/2013	Add: Interest to be Accrued as of 12/31/2013
	1		NOT APPLICABLE		Subtotal
			ce)	2012 (Trial Baland	Less: Interest Accrued to 12/31/2012 (Trial Balance)
					2013 Interest on Loans (*Items)
		Y BUDGET	WATER UTILITY BUDGET	ı	INTEREST ON LOANS
					2013 Interest on Loans*
					2013 Loan Maturities
		ı	į,		
		XXXXXXXX	T	1, 2012	Outstanding Balance December 31, 2012
-					
		XXXXXXX			Paid
			XXXXXXXX		Issued
			XXXXXXXX	012	Outstanding Balance January 1, 2012
			LOAN		WATER UTILITY
		i			2013 Interest on Loans*
	-				2013 Loan Maturities
			ì		
		XXXXXXXX	ı	۱, 2012	Outstanding Balance December 31,
		XXXXXXXX			Paid
					NOT APPLICABLE
	_				
			XXXXXXX		Issued
ļ		_	XXXXXXXX	012	Outstanding Balance January 1, 2012
Debt	2004 Þ. Serviçe	Credit	Debit		

### 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 F For Principal		
1.	09-02	Imp. Water Supply	110,000.00	07/25/02	-	2/22/2013	1.25%	-	<u> </u>	
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	
<u> </u>	10-08	Acq. Vehicular equipment	55,000.00	12/12/08	49,100.00	12/6/2013	1.250%	1,900.00	613.75	
ee 6,										
55 <u>7.</u>							-	_		
8.										
9.										
10.					507,464.00			13,176.00	6,343.30	

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 BUDG	ET
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

### **DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

:					Amount					
	Tit	le or Purpose of Issue	Original	Original	of Note	Date	Rate	2013 Budget	Requirement	Interest
	110	10 01 1 01 pose of 15500	Amount	Date of	Outstanding	of	of	For Principal	For Interest	Computed to
			Issued	Issue*	Dec. 31,2012	Maturity	Interest		**	(Insert Date)
	1.									
•	2,									
	3.									
	4.									
	5. N/A									
دم	6.									
Sheet	7.									
	8									
	9.					=,				
	10.									***
	11.									
	12.									
	13.									
	14.									
	15.									

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

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

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

<sup>\*\*</sup>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	2013 Budg	et Requirement
Purpose	Dec. 31, 2012	For Principal	For Interest/Fees
1			
2.			
3.	1		
4.			
5			
6			
7.			
8 9.	li		
9	<u> </u>		
11.			
12.			
13.	<b>!</b> !		
14.			
Total		80051-01	80051-02

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS	Balance - Jar	nuary 1, 2012		Expended	Balance - Dece	mber 31, 2012
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	2012 Authorizations		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
्र <u>12-09</u> Acquisition of Generator	6,000.00	54,000.00			6,000.00	54,000.00
12-09 Acquisition of Generator		<u>-</u>		_		
5	_			-		
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

	Balance December 31, 2012		Appropriated to Finance Improvement Authorizations								List by Improvements - Direct Charges Made for Preliminary Costs: X	Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)  XX		lget Appropriation*	Balance January 1, 2012 XX		
84,868.00	84,868.00							-			XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXXX	Debit	
84,868.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX				84,868.00	Credit	

# WATER UTILITY CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Budget Appropriations	Debit	Credit
Balance January 1, 2012	XXXXXXXX	
Received from SFY 2012 Budget Appropriation	XXXXXXXX	
Received from 2012 Emergency Appropriation	XXXXXXXX	
NOT APPLICABLE		
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Balance December 31, 2012		XXXXXXXX

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

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

### UTILITIES ONLY

			<u> </u>				1. 10. 13.				
		The state of the s					English State of the Control of the			Purpose	
										Amount Appropriated	
										Obligations Authorized	Total
									-	Provided by Ordinance	Down Payment
				. *						of 2012 or Prior Years	Amount of Down Payment in Budget
									,	73 74	)own udget

# WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### YEAR 2012

	Debit	Credit
Balance January 1, 2012	XXXXXXXXX	4,123.00
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2012 Budget Revenue	Ī	XXXXXXXX
Balance December 31, 2012	4,123.00	XXXXXXXX
	4.123.00	4.123.00

Sheet st

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

### TRIAL BALANCE POST ſ CLOSING 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"

346,098.00	346,098.00	
91,346.00		Fund Balance
220,985.00		Reserve for receivables
33,767.00		
21,529.00		Encumbrances
5,593.55		Appropriation reserve
6,062.00		Due to Water
1		Due to Other trust
582.45		Prepaid rent
	202,693.00	Other accounts receivable
	18,292.00	Consumer Accounts Receivable
	125,113.00	
	t	Change Fund
	125,113.00	Cash
		Operating Fund;
Credit	Debit	Title of Account
		A STATE OF THE PROPERTY OF THE

ָה מוֹ

(Do not crowd - add additional sheets)

Sheet 55

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

## TRIAL BALANCE Sewer UTILITY FUND POST CLOSING

AS AT DECEMBER 31, 2012

## Operating and Capital Sections (Separately Stated)

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

6000		
Title of Account	Debit	Credit
Utility Capital Fund:		
Cash	ſ	
Fixed Capital	1	
Fixed Capital-Authorized & Uncompleted	1	
		1
Improvement Authorizations:		
Funded		. t
Unfunded		
Encumbrances		
Bonds payable		1
Deferred Reserve for Amortization		ı
Reserve for Amortization		1
Capital Improvement Fund		ı
Fund Balance		-
Estimated Proceeds - Bonds & Notes Authorized	l	
Bonds and Notes - Authorized but Not Issued		1
	I	ı

(Do not crowd - add additional sheets)

Sheet 55a

## UTILITY ASSESSMENT TRUST FUNDS POST CLOSING TRIAL BALANCE -

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

AS AT DECEMBER 31, 2012

										And the second s					The state of the s	Title of Account
																Debit
			 20.													Credit

(Do not crowd - add additional sheets)

### **ANALYSIS OF**

### UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

	Audit		RECEI	PTS				
Title of Liability to which Cash and Investments are Pledged	Balance December 31, 2011	Assessments and Liens	Operating Budget				Disbursements	Balance December 31, 2012
Assessment Serial Bond Issues:	XXXXXXXX	xxxxxxx	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	xxxxxxx	XXXXXXXX
N/A						,		
Market Send Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	xxxxxxxx	XXXXXXXX	XXXXXXXX	xxxxxxx	XXXXXXXX
Other Liabilities  Trust Surplus								
Less Assets "Unfinanced" *	xxxxxxx	XXXXXXXX	xxxxxxxx	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	xxxxxxxx
NOT APPLICABLE								

<sup>\*</sup>Show as red figure

### SCHEDULE OF Sewer **UTILITY BUDGET - 2012**

### **BUDGET REVENUES**

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

<sup>\*\*</sup>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

		Unexpended Balance Canceled (See Footnote)
517,980.00		Total Expenditures
	j	Surplus (General Budget)**
	5,593.55	Reserved
	512,386.45	Paid or Charged
		Deduct Expenditures:
517,980.00		Total Appropriations and Overexpenditures
		Add: Overexpenditures (See Footnote)
517,980.00		Total Appropriations
		Emergency
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Added by N.J.S. 40A:4-87
517,980.00		Adopted Budget
XXXXXXXX		Appropriations:

## 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 NT OF 2012 OPERATION Sewer UTILITY

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

### SECTION 1:

29,976.00		* Excess (Revenue Realized)
	None	Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"
	29,976.00	2011 Appropriation Reserves Canceled in 2012
d TO THE effcit in the	to the Current Fun r an Anticipated Do	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;
		SECTION 2:
		Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)
		Anticipated Revenue - Deficit (General Budget) **
		Deficit
	-	Remainder = ("Excess in Operations" - Sheet 60)
		Budget Appropriation - Surplus (General Budget) **
1		Excess
	1	Total Expenditures - As Adjusted
		Less: Deferred Charges Included In Above "Total Expenditures"
	ı	Total Expenditures
		Overexpenditure of Appropriation Reserves
		Cash Refund of Prior Year's Revenue
		Expended Without Appropriation
	1	Reserved
		Paid or Charged
	XXXXXXXX	Appropriations (Not Including "Surplus (General Budget)")
	XXXXXXXX	Expenditures:
-		Total Revenue Realized
		NOT APPLICABLE
		Canceled Payables
		2005 Appropriation Reserves Canceled *  (Excess Revenue Realized)
		Miscellaneous Revenue Not Anticipated
	1	Budget Revenue (Not Including "Deficit (General Budget)")
	XXXXXXXX	Revenue Realized:

\* Excess (Revenue Realized)

<sup>\*\*</sup> Items must be shown in same amount on Sheet 58.

## **RESULTS OF 2012 OPERATIONS** Sewer UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	47,945.00
Unexpended Balances of Appropriations	XXXXXXXX	!
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2010 Appropriation Reserves*	XXXXXXXX	29,976.00
Prior year accounts payable canceled		l
Deficit in Anticipated Revenue		XXXXXXX
prior year revenue refund	72.00	XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	77,849.00	XXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	77,921.00	77,921.00

## **OPERATING SURPLUS -**Sewer UTILITY

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

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

91,346.00	#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2008 BUDGET
ı	Total Other Assets
	Operating Deficit #
	Deferred Charges #
	*Other Assets Pledged to Operating Surplus
91,346.00	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
33,767.00	Deduct Cash Liabilities Marked with "C" on Trial Balance
125,113.00	Subtotal
1	Interfund Accounts Receivable
	Investments
125,113,00	Cash

\*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

<b>₩</b>	Balance December 31, 2012
<del>V</del>	
\$	Collections Other
<del>(\$)</del>	Decreased by:
\(\frac{\psi}{\psi}\)	Other
49	Penalties and Costs
\$ N/A	Increased by: Transfer from Accounts Receivable
- <del></del>	Balance January 1, 2012
SewerLIENS	SCHEDULE OF
\$ 18,292.00	Balance December 31, 2012
\$ 437,520.00	
A - 1-A	Overpayments applied
\$ 437,520.00	Collections
	Decreased by:
\$ 416,432.00	Rents Levied
	Increased by:
\$ 39,380.00	Balance January 1, 2012

## DEFERRED CHARGES

ò	œ	7.	ė.	'n	4	μ	2.	۳			
								Emergency Authorization - *	Caused By	(Do not include the	1
₩	₩.	457	<b>₩</b>	<del>(\$</del> -	<del>(</del> 5	1		<del>(A</del>	Amount DEC. 31, 2011 per Audit Report	(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)	- MANDAT
\$ <del>\$</del>	<del>'0</del>	<del>\(\frac{\frac{1}{3}}{3}\)</del>	49	<b>\$</b>	<del>(A</del>	ſ		<del>t/)</del>	Amount in 2012 Budget	ations pursuant	- MANDATORY CHARGES ONLY -
₩	₩.	<b>*</b>	- ←	+	\$			<del>to</del>	Amount Resulting from 2012	to N.J.S. 40A:4-5	ES ONLY - UTILITY FUND
<del>-10</del>	\ <del>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</del>	<b>₩</b>	<del>.</del>	\ <del>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</del>	<del>\</del>			<b>₩</b>	Canceled	5, listed on Sheet	N D
₩.	<b>₩</b>	₩	45	.63	\$	₩	\$	<del>'\</del>	Balance as at DEC. 31, 2012	29)	
						1	ı		ce t 2012		

10.

# 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

NOT APPLICABLE	In favor of On Acc	JUDGMENTS ENTI	5.	4.	ω	2. NOT APPLICABLE	;** 	Date
	On Account of Date Entered	ERED AGAINST MUNICIP <i>i</i>						Purpose
	\$ Amount	JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED	40	-	44	₩.	₩	
	Appropriated for in Budget of YEAR 2012	<del>0</del>						Amount

4 3 5 1

Sheet 62

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

		Purpose	LIST O	Required Appropriations 2012	Add: Interest to be Accrued as of 12/31/201		Less: Interest Accrued to 12/31/2012 (Trial Balance)	2013 Interest on Bonds (*Items)	INTEREST ON BONDS	2013 Interest on Bonds *	2013 Bond Maturities - Capital Bonds		Outstanding, December 31, 2012		Paid	Issued	Outstanding January 1, 2012		2013 Interest on Bonds *	2013 Bond Maturities - Assessment Bonds		Outstanding, December 31, 2012	Paid		NOT APPLICABLE	Issued	Outstanding January 1, 2012	
	1	2013 Maturity	F BONDS IS		2/31/201		)12 (Trial Balanc		ONDS -		ds			 N/A				UTILITY		Bonds				N/A				
1	1	Amount Issued	LIST OF BONDS ISSUED DURING				e)		U:				ı			XXXXXXXX	XXXXXXXX	CAPITAL BONDS			1					XXXXXXXX	XXXXXXXX	Debit
		Date of Issue	2012				:		UTILITY BUDGET			ŧ	XXXXXXXX		XXXXXXXX			NDS				XXXXXXXX	XXXXXXXX					Credit
		Interest Rate			- 1	ı	I	1	<b>4</b>		ı			 														2012 Debt Service

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

				NOT APPLICABLE
Interest Rate	Date of Issue	Amount Issued	2012 Maturity	Purpose
	2012	LIST OF LOANS ISSUED DURING	OF LOANS IS	LIST C
				Required Appropriations 2012
			12/31/2012	Add: Interest to be Accrued as of 12/31/2012
			NOT APPLICABLE	Subtotal
		ce)	012 (Trial Baland	Less: Interest Accrued to 12/31/2012 (Trial Balance)
				2013 Interest on Bonds (*Items)
GET	UTILITY BUDGET		NS	INTEREST ON LOANS
				2013 Interest on Loans*
				2013 Loan Maturities
	XXXXXXX			Outstanding, December 31, 2012
				NOT APPLICABLE
	XXXXXXXX			Paid
		XXXXXXXX		Issued
<del></del>		XXXXXXXX		Outstanding January 1, 2012
·		UTILITY LOAN		
7				2013 Interest on Loans*
				2013 Loan Maturities
	1	ı		
	XXXXXXXX	ı		Outstanding, December 31, 2012
	XXXXXXXX			Paid
-				
				NOT APPLICABLE
		XXXXXXXX		Issued
		XXXXXXXX		Outstanding January 1, 2012
SFY 2003 Debt Service	Credit	Debit		

### **DEBT SERVICE SCHEDULE FOR**

### UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

	Title or Purpose of Issue	Original	Original	Amount of Note	Date	Rate	2013 Budget I		
		Amount Issued	Date of Issue*	Outstanding Dec. 31, 2012	of Maturity	of Interest	For Principal	For Interest  **	
								-	
								~	
	N/A					4 MAC-407		-	
Sheet			An early						<u> </u>
6 <u>6.</u> 7.								4.1.2.4.4	
8.									
9.									
10.				-				198	

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 Baland	0.00
Subtotal Add: Interest to be Accrue	ed as of 12/31/ 2013	0.00
Required Appropriation - 2		_

### 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 For Principal	Requirement For Interest **	Interest Computed to (Insert Date)
	1.								
	2.								
	3.								
	4. NOT APPLICABLE								
	5.								
	6.								
She	7.		*****						
Sheet 65	8.								
(J	9.								
	10.								
	11.				<u> </u>				
	12.								
	13.								
	14.								
	15.								

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

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

Utility Assessment Notes with an original date of issue of 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	2013 Budge	t Requirement
Purpose	Lease Obligations Outstanding DEC 31, 2012	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

### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ( UTILITY CAPITAL FUND)

IMPROVEMENTS	Balance - J	an. 1, 2012	2012		Expended	Authorizations	Balance - Dec.31, 2012		
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded	
	~								
							-		
							-		
				·					
				2-7-14-4-1-78					
Total 70000	-	-	_	_	_	_	÷		

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		Balance - J	an. 1, 2012	2012		Expended	Authorizations	Balance - Dec.31, 2012		
Specify each authorization by punot merely designate by a coo		Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded	
			-					_	-	
					,			-		
***					1-2-4-1					
Total	70000-		,	_	<u></u>	-	_		_	

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	XXXXXXXX	1
Received from 2012 Budget Appropriation*	XXXXXXXX	ı
	XXXXXXXX	-12-00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXX
Balance December 31, 2012	1	XXXXXXX
	t	ą

## UTILITY CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Balance January 1, 2012  Received from 2012 Budget Appropriation*  Received from 2012 Emergency Appropriation*  NOT APPLICABLE  Appropriated to Finance Improvement Authorizations  Balance December 31, 2012	Debit  XXXXXXXX  XXXXXXXX  XXXXXXXXX  -	Credit
Balance December 31, 2012	i i	XXXXXXX
	t	1

to this account unless the balance of the appropriation is permitted top lapsed.

st The full amount of the 2012 Appropriation should be transferred

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

### UTILITIES ONLY

									Purpose		
					N/A			Appropriated	Amount		
								Authorized	Obligations	Total	
							:	Ordinance	Provided by	Down Payment	
											Amount of Down

# UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2012**

Balance January 1, 2012  Premium on Sale of Notes  Funded Improvement Authorizations Canceled  Canceled Reserves  Appropriated to Finance Improvement Authorizations  Appropriated to 2012 Budget Revenue  Balance December 31, 2012	XXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Salance January 1, 2012	XXXXXXXX	-
Premium on Sale of Notes	XXXXXXX	1
Funded Improvement Authorizations Canceled	XXXXXXXX	
Canceled Reserves		
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2012 Budget Revenue		XXXXXXXX
Balance December 31, 2012	ı	XXXXXXXX
	ţ	1

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed Name:	DANIEL HOBERS
Signature:	
Certificate #:	00613
Date:	

## IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

ated utility. The following certification is to be used ONLY in the event there is NO municipality oper-

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

## CERTIFICATION

county of during the year 2012 and that sheets 40 to 68 are unnec-
essary. 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 Munici-
pal Accountant.)

### NOTE:

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

# MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012

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

ATURE OF TAX ASSESSOR

Kinnelon MUNICIPALITY

Morris