

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013  
(UNAUDITED)**

POPULATION LAST CENSUS 56,044  
NET VALUATION TAXABLE 2013 2,246,969,198  
MUNICODE 1217

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2014  
MUNICIPALITIES - FEBRUARY 10, 2014**

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

\_\_\_\_\_ TOWNSHIP \_\_\_\_\_ of \_\_\_\_\_ PISCATAWAY \_\_\_\_\_, County of \_\_\_\_\_ MIDDLESEX \_\_\_\_\_

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_  
Title CHIEF FINANCIAL OFFICER

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I, DANIEL T. MENSAH LAMPTEY, am the Chief Financial Officer, License # N/A, of the TOWNSHIP of PISCATAWAY, County of MIDDLESEX 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, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature \_\_\_\_\_  
Title CHIEF FINANCIAL OFFICER  
Address 455 HOES LANE, PISCATAWAY, NEW JERSEY, 08554  
Phone Number (732) 562-2316  
Fax Number (732) 562-8455  
Email DLAMPTEY@piscatawaynj.org

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of PISCATAWAY as of December 31, 20 13 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or ~~(no matters)~~ [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

**NOT APPLICABLE**

(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Fax Number)


Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2014

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

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The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2013 as required under N.J.A.C. 5:23-4.17.

Printed Name: JOSEPH G. HOFF, JR.  
Signature:   
Certificate #: 5345  
Date: March 31, 2014

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

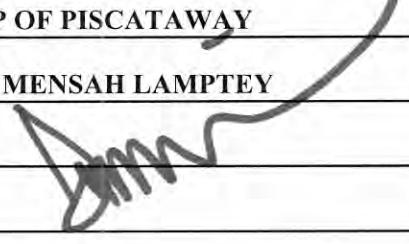
1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation or levy "CAP" wavier.
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: **NOT APPLICABLE** \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: **TOWNSHIP OF PISCATAWAY** \_\_\_\_\_  
Chief Financial Officer: **DANIEL T. MENSAH LAMPTEY** \_\_\_\_\_  
Signature:  \_\_\_\_\_  
Certificate #: **N/A** \_\_\_\_\_  
Date: **March 31, 2014** \_\_\_\_\_



22-6002216

Fed I.D. #

**TOWNSHIP OF PISCATAWAY**

Municipality

**MIDDLESEX**

County

**Report of Federal and State Financial Assistance  
Expenditures of Awards**

Fiscal Year Ending: **December 31, 2013**

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>792,068.10</u>	<u>326,593.78</u>	<u>                    </u>

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

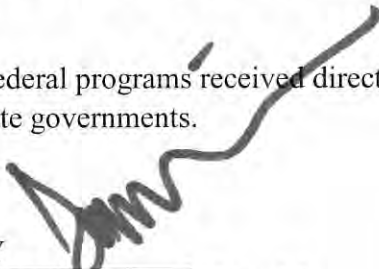
- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

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

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

**DANIEL T. MENSAH LAMPTEY**

Signature Of Chief Financial Officer



Sheet 1d

**March 31, 2014**

Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

NOT APPLICABLE

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 2013 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

#### NOTE:

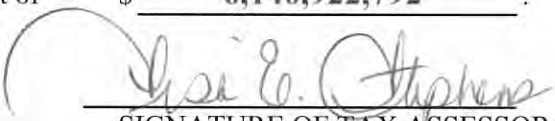
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 6,140,922,792.

  
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF PISCATAWAY  
MUNICIPALITY

MIDDLESEX  
COUNTY

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

## POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account	Debit		Credit	
Cash and Investments - Treasurer	27,767,965.14			
Change Funds	535.00			
Due from State of N.J. - Ch. 73, P.L. 1976	180,691.07			
Taxes Receivable	1,942,317.33			
Tax Title Lien Receivable	574,136.57			
Property Acquired for Taxes (At Assessed Valuation)	2,592,900.00			
Revenue Accounts Receivable	257,037.84			
Deferred Charges: 5-Year Emergency - Revaluation	900,000.00			
Deferred Charges: 5-Year Special Emergency - Hurricane Sandy	2,489,701.53			
<b>Sub-Total</b>	<b>36,705,284.48</b>		-	

(Do not crowd - add additional sheets)

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

**POST CLOSING**

**TRIAL BALANCE - CURRENT FUND (CONT'D)**

AS AT DECEMBER 31, 2013

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

Title of Account	Debit		Credit	
Appropriation Reserves			2,801,244.70	"C"
Tax Overpayments			1,644,396.20	"C"
Prepaid Taxes			830,063.39	"C"
Reserve for Encumbrances			4,149,416.86	"C"
Due to State of N.J. - Various Fees			103,258.00	"C"
Accounts Payable			3,403,902.56	"C"
Reserve for PCTV			46,433.05	"C"
Reserve for Library State Aid			24,553.00	"C"
Reserve for Tax Appeals			3,224,104.27	"C"
Reserve for Sale of Assets			230,194.70	"C"
Reserve: Hurricane Sandy Emergency			1,503,688.05	"C"
<b>Subtotal "C" Items</b>			<b>17,961,254.78</b>	<b>"C"</b>
Reserve for Receivables			5,366,391.74	
Fund Balance			13,377,637.96	
	<b>\$ 36,705,284.48</b>		<b>\$ 36,705,284.48</b>	

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2\*  
AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
Cash Treasurer	6,411.35			
Reserve: Public Assistance Trust Fund			6,411.35	
	<b>\$ 6,411.35</b>		<b>\$ 6,411.35</b>	

(Do not crowd - add additional sheets)

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





# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
<b><u>ANIMAL CONTROL FUND:</u></b>		
Cash Treasurer	19,907.84	
Due to The State of New Jersey		24.80
Reserve: Animal Control Expenditures		19,883.04
	<b>19,907.84</b>	<b>19,907.84</b>
<b><u>RECREATION TRUST FUND:</u></b>		
Cash Treasurer	63,887.81	
Reserve: Recreation Trust		63,887.81
	<b>63,887.81</b>	<b>63,887.81</b>
<b><u>UNEMPLOYMENT TRUST</u></b>		
Cash Treasurer	380,328.61	
Reserve: Unemployment Trust		380,328.61
	<b>380,328.61</b>	<b>380,328.61</b>
<b><u>AFFORDABLE HOUSING TRUST FUND</u></b>		
Cash Treasurer	315,835.43	
Reserve: Unemployment Trust		315,835.43
	<b>315,835.43</b>	<b>315,835.43</b>
<b><u>OTHER TRUST FUNDS</u></b>		
Cash Treasurer	1,193,283.03	
Interfund: Capital Fund	8,707,795.94	
Interfund: Current Fund		
Other Trust Reserves		8,919,307.14
Performance Bonds		981,771.83
Reserve: CDBG Grant		-
	<b>9,901,078.97</b>	<b>9,901,078.97</b>

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

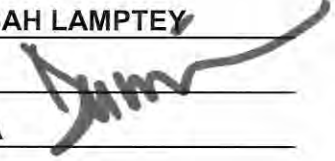
Municipal Public Defender Expended Prior Year 2012: .....	(1)	\$	25,089.26
		x	25%
	(2)	\$	6,272.32

Municipal Public Defender Trust Cash Balance December 31, 2013: ..... (3) \$ 20,392.23

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

Amount in excess of the amount expended:  $3 - (1 + 2) =$  ..... \$ (10,969.35)

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer:	<b>DANIEL T. MENSAH LAMPTEY</b>
Signature:	
Certificate #:	<b>N/A</b>
Date:	<b>March 31, 2014</b>

### Schedule of Trust Fund Reserves

	Amount Dec 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
Purpose				
1. CDBG - Loan Repayment	\$ -	\$		\$ -
2. DARE Program	1,380.84	3,590.40		4,971.24
3. Dep. For Redemp. Of Tax Sale Certif.	7,194.05			7,194.05
4. Donations: Emergency Management	13,095.97	12,286.76	13,152.00	12,230.73
5. Federal Forfeiture Funds	8,040.28			8,040.28
6. Forfeiture Funds	107,867.40	17,149.09	40,696.79	84,319.70
7. Future Improvement Deposits -Escrows	226,786.52			226,786.52
8. Grading Bonds	11,000.00			11,000.00
9. Landscape Bonds- Escrows	170,306.39	43,128.00	7,000.00	206,434.39
10. Local Seized Funds	3,088.11		594.00	2,494.11
11. Municipal Court - POAA	3,656.45	316.00		3,972.45
12. Prem. Received at Tax Sale	1,509,900.00	1,555,900.00	1,023,700.00	2,042,100.00
13. Public Defender Fees	46,231.71	38,630.60	64,470.08	20,392.23
14. Public Relations Beautification Fund	13,884.10	4,190.00		18,074.10
15. Recapture Fees- Sale of Afford. Hsg.	1,500.00	1,500.00		3,000.00
16. Reserve for Domestic Violence	500.00			500.00
17. Reserve for Police Off-Duty Pay	22,848.87	1,982,224.47	2,005,073.34	-
18. Reserve for Recycling Project	9,733.13			9,733.13
19. Senior Citizens Trips	33,285.65	40,505.00	63,723.08	10,067.57
20. Accrued Sick & Vacation	2,519,850.63	901,164.27	96,126.87	3,324,888.03
21. Snow Removal Reserves	1,130,002.59	200,636.48	16,571.90	1,314,067.17
22. Street Opening Bonds - Escrow	388,016.59	8,104.40	155,396.64	240,724.35
23. Youth Center Donations	1,040.00			1,040.00
24. Tax Lien Redemptions	104,800.42	2,460,311.76	1,613,462.87	951,649.31
25. Seized Funds	5,651.01			5,651.01
26. Unclaimed Bail		1,200.00		1,200.00
27. Curb Repair/Bond Escrow		28,750.00	250.00	28,500.00
28. Reserve for Third Party Inspection: Code		933,382.77	553,106.00	380,276.77
29.				-
30.				
Totals:	\$ <b>6,339,660.71</b>	<b>8,232,970.00</b>	<b>5,653,323.57</b>	\$ <b>8,919,307.14</b>



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance DEC. 31, 2012		RECEIPTS						Disbursements		Balance DEC. 31, 2013			
			Assessments and Liens		Current Budget									
													XX	XX
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
<b>NOT APPLICABLE</b>														
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities														
Trust Surplus														
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	35,224,210.00		XXXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXXX	XX	35,224,210.00	
Cash, Cash Equivalents and Investments	615,993.04			
Federal and State Grants Receivable				
Deferred Charges to Future Taxation:				
Funded	47,703,000.00			
Unfunded	45,832,000.00			
General Serial Bonds			47,703,000.00	
Bond Anticipation Notes				
Interfund: Trust Fund			8,707,795.94	
Interfund: Sewer Utility Capital			1,200,000.00	
Improvement Authorizations:				
Funded			4,390,963.31	
Unfunded			23,013,328.25	
Reserve for Encumbrances			4,565,042.61	
Capital Improvement Fund			13,500.00	
Contributions - Off-Site Improvements			3,413,187.73	
Reserve for Debt Service			19,141.98	
Reserve for Preliminary Expenses			457,402.90	
Contributions - Tree Contributions			8,300.00	
Reserve: Stelton Streetscape			20,250.00	
Reserve: Community Center			5,000.00	
Reserve: Good Faith Deposit			190,000.00	
Fund Balance			444,080.32	
	129,375,203.04		129,375,203.04	

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2013

	Cash				Less Checks		Cash Book	
	*On Hand		On Deposit		Outstanding		Balance	
Current	1,305,785.66		30,381,582.74		3,919,403.26		<b>27,767,965.14</b>	
Trust - Assessment							-	
Trust - Dog License			20,090.04		182.20		<b>19,907.84</b>	
Trust - Other	449,654.78		810,865.76		67,237.51		<b>1,193,283.03</b>	
Capital - General	16,666.66		1,268,746.11		669,419.73		<b>615,993.04</b>	
Water - Operating							-	
Water - Capital							-	
Utility							-	
Assessment Trust							-	
Public Assistance**			6,411.35				<b>6,411.35</b>	
Garbage District							-	
Grant Fund	29,988.97		729,989.75				<b>759,978.72</b>	
Sewer Utility - Operating	3,635,369.46		2,035,492.34		6,781.69		<b>5,664,080.11</b>	
Sewer Utility - Capital			276,190.18		4,582.36		<b>271,607.82</b>	
Recreation Trust			64,281.81		394.00		<b>63,887.81</b>	
Unemployment Trust			380,328.61				<b>380,328.61</b>	
Affordable Housing Trust			318,104.93		2,269.50		<b>315,835.43</b>	
Senior Housing Operating	718.00		511,862.42		192,636.77		<b>319,943.65</b>	
Senior Housing Capital			63,344.57		3,000.00		<b>60,344.57</b>	
Developer's Escrow	502,946.54		6,327,298.18		188,548.27		<b>6,641,696.45</b>	
Payroll Fund	1,959.17		663,484.44		521,149.48		<b>144,294.13</b>	
Self Insurance Trust Fund			68,364.93				<b>68,364.93</b>	
							-	
							-	
							-	
<b>Total</b>	<b>5,943,089.24</b>	-	<b>43,926,438.16</b>	-	<b>5,575,604.77</b>		<b>44,293,922.63</b>	

\* - Include Deposits In Transit

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

### REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2013.

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, 2013.

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

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

Signature: \_\_\_\_\_ Title: CHIEF FINANCIAL OFFICER

**CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b><u>GENERAL CAPITAL FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7855067687	1,268,746.11	
		1,268,746.11
<b><u>ANIMAL CONTROL FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7855067703	20,090.04	
		20,090.04
<b><u>GRANT FUND</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7867184546	729,989.75	
		729,989.75
<b><u>SEWER UTILITY OPERATING FUND</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7855067786	2,019,908.04	
- Account # 7860286488	15,584.30	
		2,035,492.34
<b><u>SEWER UTILITY CAPITAL FUND</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7855067794	276,190.18	
- Account # 7862371908	-	
		276,190.18
<b><u>RECREATION TRUST FUND</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7859520798	64,281.81	
		64,281.81
<b><u>UNEMPLOYMENT TRUST FUND</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7855067760	380,328.61	
		380,328.61

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.



**CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b><u>PUBLIC ASSISTANCE TRUST FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7855067752	6,411.35	
		6,411.35
<b><u>AFFORDABLE HOUSING TRUST FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Account # 7862371619	259,422.73	
Fulton Bank of NJ		
- Account # 311400140	58,682.20	
		318,104.93
<b><u>SENIOR HOUSING UTILITY CAPITAL FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067737	63,344.57	
		63,344.57
<b><u>SENIOR HOUSING UTILITY OPERATING FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067729	195,572.96	
- Government Agency Account - Escrow - #7200033353	315,562.16	
- Government Agency Account - Investments - #7860286496	727.30	
		511,862.42
<b><u>CURRENT FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067661	4,458,292.61	
- Government Agency Account - Investments - #7200033656	34,434.17	
- Government Agency Account - Collector's - #7855068925	774,275.05	
- Government Agency Account - Collector's credit card- #74259977432	142,538.96	
- Government Agency Account - Collector's Convenience Fee- # 4259977416	11,583.84	
Citifund, Jersey City, N.J.		
- State of New Jersey Cash Management Fund - #117-102105-171	751,174.93	
PeaPack and Gladstone		
- Government Investment Account - Money Market: Account #24002137	19,206,351.05	
- Government Investment Account - Money Market: Account #40010419	5,002,932.13	
		30,381,582.74

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.



**CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b><u>DEVELOPER'S ESCROW FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - Planning Brd (+5000) - #7855067869	358,939.99	
- Government Agency Account - Planning Brd (-5000) - #7855067869	318,383.28	
- Government Agency Account - Interest - #7855067869	-	
- Government Agency Account - Operating - #7855067869	-	
- Government Agency Account - Performance Bond - #7855067869	202,317.54	
- Government Agency Account - Performance Bond (+5000) - #7855067869	3,546,718.25	
- Government Agency Account - Eng Fees (-5000) - #7855067869	837,221.61	
- Government Agency Account - Eng Fees (+5000) - #7855067869	1,063,717.51	
		6,327,298.18
<b><u>REGULAR (OTHER) TRUST FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067679	810,865.76	
- Government Agency Account - Investments - #7860286504		
		810,865.76
<b><u>PAYROLL FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067604	325,598.63	
- Government Agency Account - #7855067810	7,754.83	
- Government Agency Account - #7855067695	330,130.98	
		663,484.44
<b><u>SELF INSURANCE TRUST FUND:</u></b>		
TD Bank, Cherry Hill, NJ		
- Government Agency Account - #7855067745	68,364.93	
- Government Agency Account - #7855067711	-	
		68,364.93
<b>TOTAL ALL FUNDS CASH ON DEPOSIT</b>		<b>43,926,438.16</b>

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, 2013	CY 2013 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance DEC. 31, 2013
<b>SFY 2002</b>						
Hazardous Discharge Grant	80,974.65					80,974.65
<b>SFY 2004</b>	-					-
DCA Smart Growth	60,000.00					60,000.00
<b>SFY 2007</b>	-					-
Municipal Stormwater Grant	10,310.00					10,310.00
<b>SFY 2008</b>	-					-
2007 Middlesex County Open Space & Recreation Pedestrian	20,000.00					20,000.00
<b>SFY 2009</b>	-					-
NJDOT: Operation Safe Children and Roadways	30,000.00					30,000.00
Tobacco Age of Sale	360.00			360.00		-
<b>SFY 2010</b>	-					-
Comprehensive Stationhouse Adjustment Program (COMSHAP)	9,982.19					9,982.19
COPS In Shop Grant	800.00			800.00		-
Drunk Driving Over Limit, Under Arrest	600.00			600.00		-
<b>TY-2010</b>	-					-
Drunk Driving Over Limit, Under Arrest	150.00			150.00		-
<b>Sub Totals</b>	<b>213,176.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,910.00</b>	<b>211,266.84</b>

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance JAN. 1, 2013		CY 2013 Budget Revenue Realized	Received	Transfer from Federal and State Grants Unappropriated	Cancelled	Balance DEC. 31, 2013	
<b>CY-2011</b>								
CDBG -2011	213,309.64			213,309.64				-
Emergency Management Agency Assistance Grant	5,000.00					5,000.00		-
Emergency Management Agency Assistance Grant FY-2010	5,000.00					5,000.00		-
Historic Preservation Trust: Metlar, Knapp Bodine Grant	150,000.00							150,000.00
Law Enforcement Response to Community Concerns (Bias Grant)	732.45					732.45		-
Municipal Alliance on Alcoholism	5,080.80					5,080.80		-
NJDOT: Centennial Avenue Roadway	75,000.00			75,000.00				-
Over Limit Under Arrest 2011	4,400.00			4,400.00				-
<b>CY-2012</b>								
Municipal Alliance on Alcoholism	10,928.00					10,928.00		-
NJDOT: William Street Phase III	250,000.00			187,500.00				62,500.00
Cops In Shop	2,400.00							2,400.00
Multi-Jurisdictional Task Force Grant	6,000.00					6,000.00		-
Drive Sober or Get Pulled Over	4,400.00							4,400.00
Law Enforcement Response To Community Concerns	4,910.00			4,910.00				-
Drive Sober or Get Pulled Over 2012 Year End	4,400.00							4,400.00
Community Development Block Grant - 2012	220,487.00			120,487.00				100,000.00
<b>Sub Totals</b>	<b>1,175,224.73</b>		<b>-</b>	<b>605,606.64</b>	<b>-</b>	<b>34,651.25</b>		<b>534,966.84</b>

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance JAN. 1, 2013	CY 2013 Budget Revenue Realized	Received	Transfer from Federal and State Grants (Unappropriated)	Cancelled	Balance DEC. 31, 2013
<b>CY-2013</b>	1,175,224.73					
Middlesex County Cultural & Heritage Grant		1,350.00	1,350.00			-
Multi-Jurisdictional Task Force		12,000.00	12,000.00			-
Clean Communities Grant Program		89,051.03	89,051.03			-
Cops In Shop		2,800.00	2,800.00			-
Alcohol Education Rehab Program		738.85	738.85			-
Body Armor Grant		10,204.03	10,204.03			-
Recycling Tonnage Grant		57,045.56	57,045.56			-
Municipal Alliance on Alcoholism		66,880.50	13,885.81			52,994.69
Drunk Driving Enforcement Grant		9,233.47	9,233.47			-
Safe and Secure Grant		60,000.00	60,000.00			-
FEMA: Office of Emergency Management		10,000.00	5,000.00			5,000.00
Drive Sober or Get Pulled Over 2012 Year End		4,400.00				4,400.00
Community Development Block Grant - 2012		255,805.00				255,805.00
Green Communities Grant		3,000.00				3,000.00
						-
						-
						-
						-
<b>Grand Totals</b>	<b>1,175,224.73</b>	<b>582,508.44</b>	<b>866,915.39</b>	<b>-</b>	<b>34,651.25</b>	<b>856,166.53</b>



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

Grant	Balance JAN. 1, 2013	Encumbrance JAN. 1, 2013	Transferred from 2013		Transfer/Cancellation	Expended	Encumbrance Dec. 31, 2013	Balance Dec. 31, 2013
			Budget	Appropriations By 40A:4-87				
<b>SFY 2002</b>								
Hazardous Discharge Grant	31,516.34						31,516.34	
<b>SFY 2003</b>								
History Grant	2,997.19				2,997.19		-	
<b>SFY 2004</b>								
NJDOT: Metlars House Project	48,898.00					28,961.50	19,936.50	
<b>SFY 2007</b>								
Domestic Violence Training Program	2,092.43				2,092.43		-	
Durham Park Bike Path	20,000.00						20,000.00	
Municipal Stormwater Grant	8,238.00					8,238.00	-	
Municipal TDM Award	3,000.00				3,000.00		-	
<b>SFY 2008</b>								
Pedestrian/Bicycle Grant	25,282.40						25,282.40	
<b>SFY 2009</b>								
Alcohol Education Rehab Program	1,268.47					660.00	608.47	
Body Armor Replacement Grant	87.00	650.00				737.00	-	
Clean Communities Grant	-	10,360.05				10,360.05	-	
NJ DOT - Safe Routes to School Program	30,000.00						30,000.00	
NJ DOT - William Street	500,000.00						500,000.00	
<b>Totals (sub total to page 11a)</b>	<b>673,379.83</b>	<b>11,010.05</b>	<b>-</b>	<b>-</b>	<b>8,089.62</b>	<b>48,956.55</b>	<b>19,936.50</b>	<b>607,407.21</b>



**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (cont.)**

Grant	Balance JAN. 1, 2013	Encumbrance JAN. 1, 2013	Transferred from 2013		Transfer/Cancellation	Expended	Encumbrance Dec. 31, 2013	Balance Dec. 31, 2013
			Budget	Appropriation By 40A:4-87				
<b>Balance brought forward from Sheet 11</b>	<b>673,379.83</b>	<b>11,010.05</b>	-	-	<b>8,089.62</b>	<b>48,956.55</b>	<b>19,936.50</b>	<b>607,407.21</b>
<b>SFY 2009</b>								
Recycling Tonnage Grant	-	630.02				630.02	-	-
<b>SFY 2010</b>								
Alcohol Education Rehab Program	3,066.66							3,066.66
Clean Communities Program	1,017.88	13,738.39				14,756.27		(0.00)
Comprehensive Stationhouse Adjustment Program (COMSHAP)	10,813.08							10,813.08
FEMA - OEM - 2008	-	4,806.80				4,806.80		-
Multi-Jurisdictional Gang, Gun & Narcotics Task Force Program	199.57					199.57		0.00
Municipal Alliance on Alcoholism and Drug Abuse	12,402.69				12,402.69			-
PARIS Grant	4,896.42					4,896.42		-
Recycling Tonnage Grant	39,032.95	20,189.00				44,866.09	180.00	14,175.86
USDOE - Energy Efficiency & Conversation Block Grant	7,245.00	3,394.49				923.76	2,470.73	7,245.00
<b>TY 2010</b>								
Drunk Driver Over Limit	150.00				150.00			-
<b>CY-2011</b>								
Body Armor Replacement Fund	4,054.81					4,054.81		0.00
Community Development Block Grant - 2011	84,853.00				80,561.68	4,291.32		0.00
Clean Communities Grant - FY-2011	50,961.43	30,917.60			6,583.68	66,577.46		8,717.89
Drunk Driving Enforcement Fund FY 2011	15,619.04					10,424.35		5,194.69
Historic Preservation Trust: Metlar, Knapp Bodine Grant	125,100.00	24,900.00				19,790.00	130,210.00	-
<b>Totals (sub total to page 11b)</b>	<b>1,032,792.36</b>	<b>109,586.35</b>	-	-	<b>107,787.67</b>	<b>225,173.42</b>	<b>152,797.23</b>	<b>656,620.39</b>

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (cont.)**

Grant	Balance JAN. 1, 2013	Encumbrance JAN. 1, 2013	Transferred from 2013		Transfer/Cancellation	Expended	Encumbrance Dec. 31, 2013	Balance Dec. 31, 2013
			Budget	Appropriation By 40A:4-87				
<b>Balance brought forward from Sheet 11a</b>	<b>1,032,792.36</b>	<b>109,586.35</b>	-	-	<b>107,787.67</b>	<b>225,173.42</b>	<b>152,797.23</b>	<b>656,620.39</b>
<b>CY-2011</b>	-							-
Law Enforcement Response to Community Concerns (Bias Grant)	392.45				392.45			-
Middlesex County Cultural & Heritage - Library	275.00					150.00	125.00	-
Multi-Jurisdictional Task Force Grant	5,050.00							<b>5,050.00</b>
Municipal Alliance on Alcoholism	5,179.08				5,179.08			-
Municipal Court Alcohol And Education Rehab	2,211.32							<b>2,211.32</b>
Recycling Tonnage Grant	97,353.38	375.00				27,469.84	17,250.00	<b>53,008.54</b>
<b>CY-2012</b>								-
Middlesex County Cultural & Heritage Grant: Library Grant	400.00					400.00		-
Municipal Alliance on Alcoholism		10,891.39			7,123.76	3,767.63		<b>(0.00)</b>
Cops-In-Shop Grant	200.00				200.00			-
Multi-Jurisdictional Task Force	24,000.00				6,000.00	13,780.48		<b>4,219.52</b>
Municipal Court Alcohol And Education Rehab	2,860.04							<b>2,860.04</b>
Clean Communities Grant	60,548.49	14,693.62				44,788.68		<b>30,453.43</b>
Body Armor Grant	7,943.09					7,870.19		<b>72.90</b>
Recycling Tonnage Grant	106,724.03					5,300.00		<b>101,424.03</b>
Drunk Driving Enforcement	10,007.08					240.00		<b>9,767.08</b>
Community Development Block Grant	220,487.00				(80,561.68)	173,021.70	81,863.30	<b>46,163.68</b>
Drive Sober or Get Pulled Over	4,200.00					2,200.00		<b>2,000.00</b>
<b>Totals (sub total to page 11c)</b>	<b>1,580,623.32</b>	<b>135,546.36</b>	-	-	<b>46,121.28</b>	<b>504,161.94</b>	<b>252,035.53</b>	<b>913,850.93</b>

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (cont.)**

Grant	Balance JAN. 1, 2013		Encumbrance JAN. 1, 2013	Transferred from 2013 Budget Appropriations		Transfer/Cancellation	Expended	Encumbrance Dec. 31, 2013	Balance Dec. 31, 2013
				Budget	Appropriation By 40A-4-87				
<b>Balance brought forward from Sheet 11b CY-2013</b>	<b>1,580,623.32</b>		<b>135,546.36</b>	-	-	<b>46,121.28</b>	<b>504,161.94</b>	<b>252,035.53</b>	<b>913,850.93</b>
Middlesex County Cultural & Heritage Grant				1,125.00	225.00		1,050.00		300.00
Multi-Jurisdictional Task Force				6,000.00	6,000.00				12,000.00
Clean Communities Grant Program				75,847.45	13,203.58		23,821.18	26,725.00	38,504.85
Cops In Shop				2,800.00			2,800.00		-
Alcohol Education Rehab Program					738.85				738.85
Body Armor Grant					10,204.03				10,204.03
Recycling Tonnage Grant					57,045.56				57,045.56
Municipal Alliance on Alcoholism				44,587.00	22,293.50		54,298.60	231.76	12,350.14
Municipal Alliance on Alcoholism - Match					16,720.13				16,720.13
Drunk Driving Enforcement Grant					9,233.47				9,233.47
Safe and Secure Grant				60,000.00			60,000.00		-
FEMA: Office of Emergency Management				5,000.00	5,000.00		10,000.00		-
FEMA: Office of Emergency Management - MATCH					5,000.00		5,000.00		-
Drive Sober or Get Pulled Over 2012 Year End					4,400.00				4,400.00
Community Development Block Grant - 2012					255,805.00				255,805.00
Green Communities Grant					3,000.00				3,000.00
Green Communities Grant - MATCH					3,000.00				3,000.00
									-
									-
									-
<b>Totals</b>	<b>1,580,623.32</b>		<b>135,546.36</b>	<b>195,359.45</b>	<b>411,869.12</b>	<b>46,121.28</b>	<b>661,131.72</b>	<b>278,992.29</b>	<b>1,337,152.96</b>

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance JAN. 1, 2013	Transferred from 2013		Cancel	Expended	Transfer to Receivable	Receipts	Balance Dec. 31, 2013
		Budget	Budget Appropriations By 40A:4-87					
Bullet Proof Vest	676.00			676.00				-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	<b>\$ 676.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 676.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## \*LOCAL DISTRICT SCHOOL TAX

	Debit		Credit	
Balance January 1, 2013	XXXXXXXXXX	XX	100,002.00	
School Tax Payable # 85001-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	XX		
Levy Calendar Year 2013	XXXXXXXXXX	XX	84,111,763.00	
Paid	84,211,765.00		XXXXXXXXXX	XX
Balance December 31, 2013			XXXXXXXXXX	XX
School Tax Payable # 85003-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00			XXXXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	<b>84,211,765.00</b>		<b>84,211,765.00</b>	

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit		Credit	
Balance January 1, 2013 85045-00	XXXXXXXXXX	XX		
2013 Levy 85105-00	XXXXXXXXXX	XX		
<b>NOT APPLICABLE</b>				
Interest Earned	XXXXXXXXXX	XX		
Expenditures			XXXXXXXXXX	XX
Balance December 31, 2013 85046-00			XXXXXXXXXX	XX



# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit		Credit	
Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85031-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85032-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	XX		
Levy Calendar Year 2013	XXXXXXXXXX	XX		
Paid <span style="background-color: #cccccc; padding: 2px;"><b>NOT APPLICABLE</b></span>			XXXXXXXXXX	XX
Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85033-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85034-00			XXXXXXXXXX	XX
# Must include unpaid requisitions				

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	XX		
Levy Calendar Year 2013	XXXXXXXXXX	XX		
Paid <span style="background-color: #cccccc; padding: 2px;"><b>NOT APPLICABLE</b></span>			XXXXXXXXXX	XX
Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85043-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00			XXXXXXXXXX	XX
# Must include unpaid requisitions				

## COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2013		XXXXXXXX	XX	0.02	
County Taxes	80003-01	XXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	XX		
Operations		0.02			
2013 Levy:		XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03	XXXXXXXX	XX	21,635,739.10	
County Library	80003-04	XXXXXXXX	XX		
County Health		XXXXXXXX	XX		
County Open Space Preservation		XXXXXXXX	XX	1,837,118.40	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	XX	216,400.55	
Paid		23,689,258.05		XXXXXXXX	XX
Balance December 31, 2013		XXXXXXXX	XX	XXXXXXXX	XX
County Taxes				XXXXXXXX	XX
Due County for Added and Omitted Taxes				XXXXXXXX	XX
		<b>23,689,258.07</b>		<b>23,689,258.07</b>	

## SPECIAL DISTRICT TAXES

			Debit		Credit	
Balance January 1, 2013	80003-06		XXXXXXXX	XX		
2013 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00	3,575,349.00	XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81111-00		XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00		XXXXXXXX	XX	XXXXXXXX	XX
Garbage -	81109-00		XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00		XXXXXXXX	XX	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	XX
			XXXXXXXX	XX	XXXXXXXX	XX
Total 2013 Levy	80003-07		XXXXXXXX	XX	3,575,349.00	
Paid	80003-08		3,575,349.00		XXXXXXXX	XX
Balance December 31, 2013	80003-09					
			<b>3,575,349.00</b>		<b>3,575,349.00</b>	

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

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

		Debit		Credit	
Balance January 1, 2013	80004-01	XXXXXXXX	XX	24,802.00	
State Library Aid Received in 2013	80004-02	XXXXXXXX	XX	24,553.00	
Expended	80004-09	24,802.00		XXXXXXXX	XX
Balance December 31, 2013	80004-10	24,553.00			
		<b>49,355.00</b>		<b>49,355.00</b>	

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

Balance January 1, 2013	80004-03	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-04	XXXXXXXX	XX		
<b>NOT APPLICABLE</b>					
Expended	80004-11			XXXXXXXX	XX
Balance December 31, 2013	80004-12				

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

Balance January 1, 2013	80004-05	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-06	XXXXXXXX	XX		
<b>NOT APPLICABLE</b>					
Expended	80004-13			XXXXXXXX	XX
Balance December 31, 2013	80004-14				

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-08	XXXXXXXX	XX		
<b>NOT APPLICABLE</b>					
Expended	80004-15			XXXXXXXX	XX
Balance December 31, 2013	80004-16				

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	7,000,000.00	7,000,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX
Adopted Budget	10,425,398.45	12,643,111.05	2,217,712.60
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX
See Sheet 17a	387,148.99	387,148.99	-
			-
Total Miscellaneous Revenue Anticipated 80103-	10,812,547.44	13,030,260.04	2,217,712.60
Receipts from Delinquent Taxes 80104-	1,500,000.00	2,939,391.95	1,439,391.95
			-
Amount to be Raised by Taxation:	XXXXXXXX XX	XXXXXXXX XX	XXXXXXXX XX
(a) Local Tax for Municipal Purposes (Inlc. Library) 80105-	41,470,073.36	XXXXXXXX XX	XXXXXXXX XX
(b) Addition to Local District School Tax 80106-		XXXXXXXX XX	XXXXXXXX XX
Total Amount to be Raised by Taxation 80107-	41,470,073.36	43,096,539.27	1,626,465.91
	<b>60,782,620.80</b>	<b>66,066,191.26</b>	<b>5,283,570.46</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX XX		151,702,193.63
Amount to be Raised by Taxation	XXXXXXXX XX		XXXXXXXX XX
Local District School Tax 80109-00		84,111,763.00	XXXXXXXX XX
Regional School Tax 80119-00		-	XXXXXXXX XX
Regional High School Tax 80110-00		-	XXXXXXXX XX
County Taxes 80111-00		21,635,739.10	XXXXXXXX XX
County Open Space Preservation 80111-00		1,837,118.40	XXXXXXXX XX
Due County for Added and Omitted Taxes 80112-00		216,400.55	XXXXXXXX XX
Special District Taxes 80113-00		3,575,349.00	XXXXXXXX XX
Municipal Open Space Tax 80120-00			XXXXXXXX XX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX XX		2,770,715.69
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX XX		
Balance for Support of Municipal Budget (or) 80116-00		43,096,539.27	XXXXXXXX XX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXX XX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX XX		
		<b>154,472,909.32</b>	<b>154,472,909.32</b>

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



# STATEMENT OF GENERAL BUDGET REVENUES 2013

(Continued)

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

Source	Budget	Realized	Excess or Deficit
1 Middlesex County Cultural & Heritage - Library	225.00	225.00	-
2 Municipal Alliance on Alcoholism	22,293.50	22,293.50	-
3 Clean Communities Grant - FY-2013	13,203.58	13,203.58	-
4 Multi-Jurisdictional Task Force Grant	6,000.00	6,000.00	-
5 FEMA OEM Grant	5,000.00	5,000.00	-
6 Alcohol Education Rehab & Enforcement	738.85	738.85	-
7 Drunk Driving Enforcement Fund	9,233.47	9,233.47	-
8 Community Development Block Grant: CDBG	255,805.00	255,805.00	-
9 State Body Armor Replacement Fund	10,204.03	10,204.03	-
10 2013 Drive Sober or Get Pulled Over Year End	4,400.00	4,400.00	-
11 2011 Recycling Tonnage Grant	57,045.56	57,045.56	-
12 Green Communities Grant	3,000.00	3,000.00	-
		-	-
		-	-
		-	-
		-	-
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		-	-
		-	-
		-	-
		-	-
<b>Total (Sheet 17)</b>	<b>387,148.99</b>	<b>387,148.99</b>	<b>-</b>

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

CFO Signature:.....



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	60,395,471.81	
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	387,148.99	
Appropriated for 2013 (Budget Statement Item 9)	80012-03	<b>60,782,620.80</b>	
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	2,000,000.00	
Total General Appropriations (Budget Statement Item 9)	80012-05	<b>62,782,620.80</b>	
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07	62,782,620.80	
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	57,143,611.03	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,770,715.69	
Reserved	80012-10	2,801,224.70	
Total Expenditures	80012-11	<b>62,715,551.42</b>	
Unexpended Balances Canceled (see footnote)	80012-12	67,069.38	

**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)

2013 Authorizations			
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations			
Deduct Expenditures:	<b>NOT APPLICATBLE</b>		
Paid or Charged			
Reserved			
Total Expenditures			

# RESULTS OF 2013 OPERATION

## CURRENT FUND

	Debit		Credit	
Excess of anticipated Revenues:	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	XX	2,217,712.60
Delinquent Tax Collections	80013-02	XXXXXXXXXX	XX	1,439,391.95
		XXXXXXXXXX	XX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	XX	1,626,465.91
Unexpended Balances of 2013 Budget Appropriations (incl. Enc.)	80013-04	XXXXXXXXXX	XX	67,069.38
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	XX	757,297.39
Miscellaneous Revenue Not Anticipated:				
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	XX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	XX	
Sale of Municipal Assets		XXXXXXXXXX	XX	
Unexpended Balances of CY-2012 Appropriation Reserves	80013-05	XXXXXXXXXX	XX	2,202,894.55
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	XX	
County Taxes Canceled		XXXXXXXXXX	XX	0.02
		XXXXXXXXXX	XX	
		XXXXXXXXXX	XX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX	XXXXXXXXXX
Balance January 1, 2013	80013-07			XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	XX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXXXX
Delinquent Tax Collections	80013-10			XXXXXXXXXX
				XXXXXXXXXX
Required Collection of Current Taxes	80013-11			XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12			XXXXXXXXXX
Refund of Prior Year Revenues				XXXXXXXXXX
Refund of Current Year Revenues				XXXXXXXXXX
				XXXXXXXXXX
				XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	XX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	8,310,831.80		XXXXXXXXXX
		<b>8,310,831.80</b>		<b>8,310,831.80</b>

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
2% SR Citizen/ Veterans	6,172.01
Abandoned Vehicles	5,023.00
Admin & Car Fees	444,082.97
Bid Specifications	11,275.00
Budget Refunds	-
Cost of Tax Sale	12,458.18
Cultural Arts	485.00
Credit Card Convenience Fee	-
Deliquent Fees	285.00
DMV Inspection Fees	3,614.50
FEMA OEM Reimbursements	-
Fire Report	2,560.00
Flu Shots	-
Homeowner Mail Reimbursements	-
July 4th Fireworks	3,200.00
Medical Appointments	4,295.00
Miscellaneous	159,058.71
Payment in Lieu of Taxes	8,500.00
Photo Copies	4,043.88
Police Report	3,290.00
Recycle: Batteries	1,778.00
Recycle: Pallets	4,455.57
Recycling Bins	779.58
Rent: Land	18,000.00
Restitutions	3,141.00
Return Check Fees	1,677.90
Scrap Metal	23,827.80
Tax Searches	698.24
Violations- Code	16,470.00
Visitors Fee	125.00
Zoning & Planning Fees	-
Hotel Reimbursements	665.00
Central Jersey JIF Award	2,700.00
Settlement	1,500.00
Maintenance Lien	12,336.05
Interpretation	700.00
Rent: Use of Senior Center	100.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$ 757,297.39</b>

## SURPLUS - CURRENT FUND YEAR 2013

		Debit		Credit	
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	XX	12,066,806.16	
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	XX	8,310,831.80	
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	7,000,000.00		XXXXXXXXXX	XX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2013	80014-05	13,377,637.96		XXXXXXXXXX	XX
		<b>20,377,637.96</b>		<b>20,377,637.96</b>	

### ANALYSIS OF BALANCE DECEMBER, 31, 2013 (FROM CURRENT FUND - TRIAL BALANCE)

Cash		80014-06		27,767,965	
Investments		80014-07			
Change Fund				535.00	
Sub Total				<b>27,768,500.14</b>	
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08		17,961,254.78	
Cash Surplus		80014-09		<b>9,807,245.36</b>	
Deficit in Cash Surplus		80014-10		-	
Other Assets Pledged to Surplus: *					
(1) Due from State of N.J. Senior Citizens and Veterans Deduction		80014-16	180,691.07		
Deferred Charges # Revaluation		80014-12	900,000.00		
Deferred Charges # Hurricane Sandy		80014-12	2,489,701.53		
Cash Deficit #		80014-13			
Total Other Assets		80014-14		3,570,392.60	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		80014-15		<b>13,377,637.96</b>	

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.



**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2013 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>153,070,853.60</u>
or			
(Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	<u>9,345.89</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>1,397,235.63</u>
5a. Subtotal 2013 Levy		\$	<u><b>154,477,435.12</b></u>
5b. Reductions due to tax appeals **		\$	<u>409,139.44</u>
5c. Total 2013 Tax Levy	82106-00	\$	<u><b>154,068,295.68</b></u>
6 Transferred to Tax Title Liens	82107-00	\$	<u>17,924.51</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>405,860.21</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2012	82121-00	\$	<u>569,304.81</u>
In 2013 *	82122-00	\$	<u>150,781,913.98</u>
R.E.A.P. Revenue	82124-00	\$	<u>                    </u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>350,974.84</u>
Total to Line 14	82111-00	\$	<u><b>151,702,193.63</b></u>
11. Total Credits			<u>\$ 152,125,978.35</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>1,942,317.33</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>98.46%</u>		
	82112-00		

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>			
Total of Line 10		\$	<u>151,702,193.63</u>
Less: Reserve for Tax Appeals Pending			
State Division of Tax Appeals		\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>151,702,193.63</u>

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 2013 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 2013**

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

**(1) Utilizing Accelerated Tax Sale**

**NOT APPLICABLE**

Total of Line 10 Collected in Cash (sheet 22).....\$ \_\_\_\_\_

LESS: Proceeds from Accelerated Tax Sale..... \_\_\_\_\_

**NET Cash Collected** .....\$ \_\_\_\_\_

Line 5c (sheet 22) Total 2013 Tax Levy.....\$ \_\_\_\_\_

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

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22).....\$ \_\_\_\_\_

LESS: Proceeds from Tax Levy Sale (excluding premium)..... **NOT APPLICABLE** \_\_\_\_\_

**NET Cash Collected** .....\$ \_\_\_\_\_

Line 5c (sheet 22) Total 2013 Tax Levy.....\$ \_\_\_\_\_

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

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

	Debit		Credit	
1. Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	144,345.94		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	339,000.00		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	13,715.51		XXXXXXXXXX	XX
4. Sr. Citizens & Veterans Deductions Allowed By Tax Collector - 2013	2,520.00		XXXXXXXXXX	XX
5. Sr. Citizens & Veterans Deductions Allowed By Tax Collector - 2012	250.00			
6. Sr. Citizen & Veterans Deductions Allowed & Disallowed (2012)				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	4,260.67	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	XX	28,000.00	
9. Received in Cash from State	XXXXXXXXXX	XX	286,879.71	
10.				
11.				
12. Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	180,691.07	
Due To State of New Jersey			XXXXXXXXXX	XX
	<b>499,831.45</b>		<b>499,831.45</b>	

Calculation of Amount to be included on Sheet 22, Item 10-  
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	339,000.00
Line 3	13,715.51
Line 4	2,520.00
Sub-Total	<b>355,235.51</b>
Less: Line 7	4,260.67
To Item 10, Sheet 22	<b>350,974.84</b>

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

			Debit		Credit	
Balance January 1, 2013			XXXXXXXXXX	XX	2,755,038.49	
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Transfer fom 2013 Budget					1,500,000.00	
Cash Paid to Appelants (Including 5% Interest from Date of Payment)			1,030,934.22		XXXXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX	XX
Balance December 31, 2013			3,224,104.27		XXXXXXXXXX	XX
Taxes Pending Appeals*	3,224,104.27		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
			<b>4,255,038.49</b>		<b>4,255,038.49</b>	

\* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013

  
 \_\_\_\_\_  
 Signature of Tax Collector

T-1318  
License #

March 31, 2014  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2014 MUNICIPAL BUDGET**

		YEAR 2014		YEAR 2013	
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	61,915,634.33		XXXXXXXXXX	XX
2. Local District School Tax - Actual	80016-	42,558,662.00			
Estimate**	80017-	43,666,053.62		XXXXXXXXXX	XX
3. Regional School District Tax - Actual	80025-				
Estimate*	80026-			XXXXXXXXXX	XX
4. Regional High School Tax - Actual	80018-				
School Budget Estimate*	80019-			XXXXXXXXXX	XX
5. County Tax Actual Paid : County Taxes	80020-	24,133,891.48			
Estimate*: County Open Space Tax	80021-	1,921,993.80		XXXXXXXXXX	XX
6. Special District Taxes Actual	80022-	3,592,851.00			
Estimate*	80023-			XXXXXXXXXX	XX
7. <b>Minimum Library Tax</b> Actual	80027-				
Estimate*	80028-			XXXXXXXXXX	XX
8. Total General Appropriations & Other Taxes	80024-01	<b>177,789,086.23</b>			
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	20,263,229.00			
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	<b>157,525,857.23</b>			
11. Amount of item 10 Divided by <span style="border: 1px solid black; padding: 2px;">98.34%</span> [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	160,184,927.02			
<u>Analysis of Item 11:</u>					
Local District School Tax (Amount Shown on Line 2 Above)	86,224,715.62				
Regional School District Tax (Amount Shown on Line 3 Above)					
Regional High School Tax (Amount Shown on Line 4 Above)					
County Tax (Amount Shown on Line 5 Above)	26,055,885.28				
Special District Tax (Amount Shown on Line 6 Above)	3,592,851.00				
Municipal Open Space Tax (Amount Shown on Line 7 Above)					
Tax in Local Municipal Budget	42,299,689.24				
Tax in Local Library Minimum Funding	2,011,785.88				
Total Amount (see Line 11)	<b>160,184,927.02</b>				
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	2,659,069.79			
<u>Computation of "Tax in Local Municipal Budget"</u>					
Item 1 - Total General Appropriations		61,915,634.33			
Item 12 - Appropriation: Reserve for Uncollected Taxes		2,659,069.79			
Sub-Total		<b>64,574,704.12</b>			
Less: Item 9 - Total Anticipated Revenues		20,263,229.00			
Amount to be Raised by Taxation in Municipal Budget including Library 80024-07		<b>44,311,475.12</b>			

\* Must not be stated in an amount less than "actual" Tax of year 2013.

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

# ACCELERATED TAX SALE - CHAPTER 99

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

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

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



**B. Reserve for Uncollected Taxes Exclusion**  
 Outstanding Balance of Delinquent Taxes  
 (sheet 26, Item 14A) x % of \_\_\_\_\_  
 Collection (Item 16)

**C. TIMES: % of increase of Amount to be**  
 Raised by Taxes over Prior Year \_\_\_\_\_ %  
 [(2014 Estimated Total Levy - 2013 Total Levy)/2013 Total Levy]

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

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

**2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

**1. Subtotal General Appropriations (item 8(L) budget sheet 29)** \$ \_\_\_\_\_

**2. Taxes not Included in the budget (AFS 25, items 2 thru 7)** \$ \_\_\_\_\_

**Total** \$ \_\_\_\_\_

**3. Less: Anticipated Revenues (item 5, budget sheet 11)** \$ \_\_\_\_\_

**4. Cash Required** \$ \_\_\_\_\_

**5. Total Required at \_\_\_\_\_ % (items 4+6)** \$ \_\_\_\_\_

**6. Reserve for Uncollected Taxes (item E above)** \$ \_\_\_\_\_



# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1.	Balance January 1, 2013			2,712,083.12		XXXXXXXXXX	XX
	A. Taxes	83102-00	2,155,871.06	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83103-00	556,212.06	XXXXXXXXXX	XX	XXXXXXXXXX	XX
2.	Canceled:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes		83105-00	XXXXXXXXXX	XX	4,752.90	
	B. Tax Title Liens		83106-00	XXXXXXXXXX	XX		
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes		83108-00	XXXXXXXXXX	XX		
	B. Tax Title Liens		83109-00	XXXXXXXXXX	XX		
4.	Added Taxes			-		XXXXXXXXXX	XX
			83110-00				
5.	Added Tax Title Liens					XXXXXXXXXX	XX
			83111-00				
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	XX	(1)	
	B. Tax Title Liens - Transfers from Taxes		83107-00	(1)	-	XXXXXXXXXX	XX
7.	Balance Before Cash Payments			XXXXXXXXXX	XX	2,707,330.22	
8.	Totals			<b>2,712,083.12</b>		<b>2,712,083.12</b>	
9.	Balance Brought Down			2,707,330.22		XXXXXXXXXX	XX
10.	Collected:			XXXXXXXXXX	XX	2,151,118.16	
	A. Taxes	83116-00	2,151,118.16	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XX	XXXXXXXXXX	XX
11.	Interest and Costs - 2013 Tax Sale					XXXXXXXXXX	XX
			83118-00				
12.	2013 Taxes Transferred to Liens			17,924.51		XXXXXXXXXX	XX
			83119-00				
13.	2013 Taxes			1,942,317.33		XXXXXXXXXX	XX
			83123-00				
14.	Balance December 31, 2013			XXXXXXXXXX	XX	2,516,453.90	
	A. Taxes	83121-00	1,942,317.33	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83122-00	574,136.57	XXXXXXXXXX	XX	XXXXXXXXXX	XX
15.	Totals			<b>4,667,572.06</b>		<b>4,667,572.06</b>	

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 79.46%
17. Item No. 14 multiplied by percentage shown above is \$ 1,999,456.75 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

# SCHEDULE OF FORECLOSED PROPERTY

## (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit		Credit	
1. Balance January 1, 2013	84101-00	2,592,900.00		XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXXXX	XX
5A.	84102-00			XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXXXX	XX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	XX	2,592,900.00	
		<b>2,592,900.00</b>		<b>2,592,900.00</b>	

### CONTRACT SALES

		Debit		Credit	
15. Balance January 1, 2013	84115-00			XXXXXXXXXX	XX
16. 2013 Sales from Foreclosed Property	84116-00			XXXXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXXXX	XX		
18. <b>NOT APPLICABLE</b>	84118-00	XXXXXXXXXX	XX		
19. Balance December 31, 2013	84119-00	XXXXXXXXXX	XX		

### MORTGAGE SALES

		Debit		Credit	
20. Balance January 1, 2013	84120-00			XXXXXXXXXX	XX
21. 2013 Sales from Foreclosed Property	84121-00			XXXXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXXXX	XX		
23. <b>NOT APPLICABLE</b>	84123-00	XXXXXXXXXX	XX		
24. Balance December 31, 2013	84124-00	XXXXXXXXXX	XX		

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget 0

To Results of Operation (Sheet 19) \_\_\_\_\_

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013 <u>from 2013</u>	Balance as at <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	<b>NOT APPLICABLE</b>			
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	<b>NOT APPLICABLE</b>	
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	<b>NOT APPLICABLE</b>			\$ _____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Received From FEMA	
12/18/2012	Resolution 12-485: Special Emergency Hurricane Sandy Expenses	3,500,000.00	1,700,000.00	3,500,000.00	1,700,000.00	1,310,298.47	489,701.53
08/20/2013	Resolution 12-485: Special Emergency Hurricane Sandy Expenses	2,000,000.00					2,000,000
<b>Totals</b>		<b>\$ 5,500,000.00</b>	<b>\$ 1,700,000.00</b>	<b>\$ 3,500,000.00</b>	<b>\$ 1,700,000.00</b>	<b>\$ 1,310,298.47</b>	<b>\$ 2,489,701.53</b>
					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

  
DANIEL T. MENSAN LAMPITEY  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit		Credit		2013 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	XX	55,228,000.00		
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	7,525,000.00		XXXXXXXX	XX	
Outstanding December 31, 2013	80033-04	47,703,000.00		XXXXXXXX	XX	
		<b>55,228,000.00</b>		<b>55,228,000.00</b>		
2014 Bond Maturities - General Capital Bonds				80033-05	\$	7,845,000.00
2014 Interest on Bonds *		80033-06	\$	2,069,608.87		
<b>ASSESSMENT SERIAL BONDS</b>						
Outstanding January 1, 2013	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2013	80033-10			XXXXXXXX	XX	
2014 Bond Maturities - Assessment Bonds				80033-11	\$	
2014 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity		Amount Issued		Date of Issue	Interest Rate
Total	-		-			

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN**

		Debit		Credit		2012 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	XX			
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03			XXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2013	80033-04			XXXXXXXX	XX	
2014 Loan Maturities				80033-05		\$
2014 Interest on Loans				80033-06		\$
Total 2014 Debt Service for	Loan			80033-13		\$
<b>_____ LOAN</b>						
Outstanding January 1, 2013	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2013	80033-10			XXXXXXXX	XX	
2014 Loan Maturities				80033-11		\$
2014 Interest on Loans				80033-12		\$
Total 2014 Debt Service for	Loan			80033-13		\$

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity		Amount Issued		Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>						
Total						
	80033-14		80033-15			

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2012 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2013	80034-03			XXXXXXXX	XX	
<hr/>						
2014 Bond Maturities - Term Bonds	80034-04	\$				
2014 Interest on Bonds *	80034-05	\$				
<b>TYPE I SCHOOL SERIAL BOND</b>						
Outstanding January 1, 2012	80034-06	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
<b>NOT APPLICABLE</b>						
Outstanding December 31, 2013	80034-09			XXXXXXXX	XX	
<hr/>						
2014 Interest on Bonds *	80034-10	\$				
<hr/>						
2014 Bond Maturities - Serial Bonds				80034-11		\$
<hr/>						
Total "Interest on Bonds - Type I School Debt Service" (*Items)				80034-12		\$

## LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
<hr/>				
Total	80035-			

### 2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

<u>NOT APPLICABLE</u>	Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036- \$ _____	\$ _____
2. Special Emergency Notes	80037- \$ _____	\$ _____
3. Tax Anticipation Notes	80038- \$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039- \$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____



# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. NOT APPLICABLE								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	-	-	-	-	-	-	-	-

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01      80051-02

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

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

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.  
 All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted with statement.

\*\* If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column. (Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. <b>NONE</b>								
2.								
3.								
4. <b>NOT APPLICABLE</b>								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>								

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

80051-01

80051-02

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

(Do not crowd - add additional sheets)

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1	NOT APPLICABLE			
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
	Total			

80051-01

80051-02

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - Jan. 1, 2013		2013 Authorizations	Encumbrances Dec. 31, 2012	Encumbrances December 31, 2013	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded						Funded	Unfunded
Various Improvements: 98-01	-							-	
Various Improvements: 01-01	12,900.00			11,046.07				12,900.00	
Various Improvements: 01-30, 02-27	108,543.14							108,543.14	
Various Improvements: 01-32, 20-28	12,040.94					6,612.50		5,428.44	
Various Improvements: 02-25, 03-23	218,412.76			90,027.53				218,412.76	
Various Improvements: 02-24	(0.00)			213.80				(0.00)	
Various Improvements: 02-18	10,044.37							10,044.37	
Purchase of Land: 03-10, 04-29	-			32,190.70				-	
Master Plan: 03-32	-			1,788.00		1,788.00		-	
Various Improvements: 03-39	56,557.97			27,783.07		1,384.30		56,557.97	
Various Improvements: 04-05	3,060.37			22,075.78		6,086.10		3,798.23	
Various Improvements: 04-51	28,250.00							1,150.00	
Various Improvements: 04-52, 05-40	7,629.61			25,878.07		8,735.00		894.61	
Various Improvements: 05-11	131,170.31	213,470.00						344,640.31	
Various Improvements: 05-13	117,803.49			10,965.85		5,424.34		112,724.51	
Various Capital Improvements: 05-41, 06-14	151,608.34	218,975.00		309,302.46		100,122.92		370,580.34	
<b>Balance c/f</b>	<b>858,021.30</b>	<b>432,445.00</b>	-	<b>531,271.33</b>	<b>445,909.79</b>	<b>130,153.16</b>	-	<b>1,245,674.68</b>	-

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 not merely designate by a code number.	Balance - Dec. 1, 2013		2013 Authorizations	Encumbrances Dec. 31, 2012	Encumbrances December 31, 2013	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded						Funded	Unfunded
<b>Balance b/f</b>	858,021.30	432,445.00	-	531,271.33	445,909.79	130,153.16	-	1,245,674.68	-
Various Improvements: 06-04	300,141.37			861.01		1,900.84		299,101.54	-
Demolition of Structures: 06-21	1,394.00							1,394.00	
Land Acquisition: 06-26	73,826.75	204,000.00						277,826.75	-
Various Capital Improvements: 06-36	-	1,015,906.19		271,249.16	190,540.50	579,287.47		-	517,327.38
Various Improvements: 06-48	-	159,887.28		204,821.85	207,031.36	78,264.39		-	79,413.38
Various Capital Improvements: 07-02		79,184.06		88,571.46	76,303.31	66,737.70		24,714.51	-
Various Improvements: 07-33	-	1,041,999.39		66,056.89	25,971.59	84,513.07		-	997,571.62
Land Acquisition - Highland Avenue: 08-10	24,150.00							24,150.00	
Land Acquisition: 08-19	39.81							39.81	
Various Capital Improvements: 09-04	-	756,976.94		142,479.48	107,328.54	67,673.08		-	724,454.80
Digital Tax Maps: 09-20	49,296.20					-		49,296.20	
Various Capital Improvements: 09-40	-	931,900.00		21,172.71	7,572.71	77,377.57		-	868,122.43
Various Improvements: 10-01	-	4,763,629.29		3,220.50	694,693.00	18,083.25		-	4,054,073.54
<b>Balance c/f</b>	<b>1,306,869.43</b>	<b>9,385,928.15</b>	<b>-</b>	<b>1,329,704.39</b>	<b>1,755,350.80</b>	<b>1,103,990.53</b>	<b>-</b>	<b>1,922,197.49</b>	<b>7,240,963.15</b>

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 not merely designate by a code number.	Balance - Dec. 1, 2013		2013 Authorizations	Encumbrances Dec. 31, 2012	Encumbrances December 31, 2013	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded						Funded	Unfunded
	<b>Balance b/f</b>	1,306,869.43						9,385,928.15	-
Revaluation of Property: 11-01	478,882.50	-		889,969.37	238,122.60	714,394.18		416,335.09	-
Various Improvements: 11-04	-	99,880.00		18,643.67	17,574.47	100,949.20		-	-
Various Improvements: 11-08	-	920,652.36		488,515.34	138,471.84	427,468.18		-	843,227.68
Various Improvements: 11-14	450,945.00	15.00		582,546.14	436,299.61	211,288.03		385,918.50	-
Various Improvements: 11-21	0.00	213,517.09		447,129.76	93,527.43	540,800.27		26,319.15	-
Various Road Improvements: 12-02		482,607.49		390,480.21	215,556.87	261,170.09		396,360.74	-
Various Road & Engineering Projects: 12-04	44,247.52	1,212,848.65	3,000,000.00	1,338,467.32	993,175.22	2,498,207.28		891,332.34	1,212,848.65
Various Capital Improvements: 12-19	160,000.00	3,040,000.00	(3,200,000.00)					-	-
Various Capital Improvements: 12-28	160,000.00	3,040,000.00			7,906.52	190,235.20		-	3,001,858.28
Various Road Rehabilitation: 12-30	100,000.00	1,900,000.00			356,218.81	1,627,116.87		(0.00)	16,664.32
Various Capital Improvements: 13-06					309,336.44	372,342.14		-	1,443,321.42
Various Capital Improvements: 13-07 (12-19)					3,502.00	639,553.25		-	2,556,944.75
Rehab of Township Roads: 13-26								250,000.00	4,750,000.00
Various Capital Improvements: 13-27								102,500.00	1,947,500.00
<b>Total</b>	<b>2,700,944.45</b>	<b>20,295,448.74</b>	<b>12,175,000.00</b>	<b>5,485,456.20</b>	<b>4,505,042.61</b>	<b>8,687,515.22</b>	<b>-</b>	<b>4,390,963.31</b>	<b>23,013,328.25</b>

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2013	80031-01	XXXXXXXXXX	XX	2,250.00	
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXXXX	XX	620,000.00	
		XXXXXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	608,750.00		XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Balance December 31, 2013	80031-05	13,500.00		XXXXXXXXXX	XX
		<b>622,250.00</b>		<b>622,250.00</b>	

\* The full amount of the 2013 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.





# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2013

		Debit		Credit	
Balance January 1, 2013	80029-01	XXXXXXXXXX	XX	918,125.28	
Premium on Sale of Bonds/Notes		XXXXXXXXXX	XX		
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX		
Down Payment on Improvement					
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXXXX	XX
Appropriated to 2013 Budget Revenue	80029-03	474,044.96		XXXXXXXXXX	XX
Balance December 31, 2013	80029-04	444,080.32		XXXXXXXXXX	XX
		<b>918,125.28</b>		<b>918,125.28</b>	

### BONDS ISSUED WITH A COVENANT OR COVENANTS

- |   |                              |          |
|---|------------------------------|----------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013 |                              | \$ _____ |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2012\3 (Note A)  |                              | \$ _____ |
| 3. Amount of Bonds Issued Under Item 1 Maturing in 2014   | <b><u>NOT APPLICABLE</u></b> | \$ _____ |
| 4. Amount of Interest on Bonds with a Covenant - 2014 Requirement   |                              | \$ _____ |
| 5. Total of 3 and 4 - Gross Appropriation   |                              | \$ _____ |
| 6. Less Amount of Special Trust Fund to be Used   |                              | \$ _____ |
| 7. Net Appropriation Required   |                              | \$ _____ |

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT**

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

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

- A.
- |   |                          |                          |
|---|--------------------------|--------------------------|
| 1. Total Tax Levy for the Year 2013 was   |                          | \$ <u>154,068,295.68</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ <u>151,702,193.63</u> |                          |
| 3. Seventy (70) percent of Item 1         |                          | \$ <u>106,191,535.54</u> |
- (\*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2013?  
 Answer YES or NO YES
  2. Have payments been made for all bonded obligations or notes due on or before  
 December 31, 2013?  
 Answer YES or NO: YES If answer is "NO" give details

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

- C. Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

- D. **NOT APPLICABLE**
- |   |   |          |
|---|---|----------|
| 1. Cash Deficit 2012  |   | \$ _____ |
| 2. 4% of 2012 Tax Levy for all purposes:<br>Levy - - \$ _____ | = | \$ _____ |
| 3. Cash Deficit 2013  |   | \$ _____ |
| 4. 4% of 2013 Tax Levy for all purposes:<br>Levy - - \$ _____ | = | \$ _____ |

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ <u>NONE</u>
2. County Taxes	\$ _____	\$ _____	\$ _____	\$ <u>NONE</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ <u>NONE</u>
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.







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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012		RECEIPTS						Disbursements		Balance Dec. 31, 2013			
	XXXXXXX	XX	Assessments and Liens		Operating Budget		XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX	XXXXXXX	XX								
Assessment Serial Bond Issues:														
Assessment Bond Anticipation Note Issues:	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
Other Liabilities														
Trust Surplus														
Less Assets "Unfinanced"	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX

# SCHEDULE OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

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

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

## STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

# STATEMENT OF 2013 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
 Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2012 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Balance of "Results of 2013 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Balance of "Results of 2013 Operation"			
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)			

### SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Water Utility for 2010:

2012 Appropriation Reserves Canceled in 2013			
Less: Anticipated Deficit in 2010 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
*Excess (Revenue Realized)			

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



## RESULTS OF 20113 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX
*See restriction in amount on Sheet 45, SECTION 2				

## OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX		
Excess in Results of 2013 Operations	XXXXXX	XX		
Amount Appropriated in 2013 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2013			XXXXXX	XX

## ANALYSIS OF BALANCE DECEMBER 31, 2013 (FROM WATER UTILITY - TRIAL BALANCE)

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

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

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ _____

---

## SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2012		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ _____

# 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)

	<u>Caused by</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

	Debit		Credit		2012 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Assessment Bonds					\$
2014 Interest on Bonds *		\$			
<b>WATER UTILITY CAPITAL BONDS</b>					
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Capital Bonds					\$
2014 Interest on Bonds *		\$			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2013 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2014	\$	
Required Appropriation 2014		\$

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
WATER UTILITY \_\_\_\_\_ LOAN**

	Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2013			XXXXXXX	XX	
2014 Loan Maturities					\$
2014 Interest on Loans *					\$
<b>WATER UTILITY _____ LOAN</b>					
Outstanding January 1, 2013	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2013			XXXXXXX	XX	
2014 Loan Maturities					\$
2014 Interest on Loans *					\$

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2014 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2014	\$	
Required Appropriation 2014		\$

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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

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

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

All notes with an original date of issue of 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interest on Notes	\$
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2014	\$
Required Appropriation - 2014	\$

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			





**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX		
Received from 2013 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2013			XXXXXX	XX

**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX		
Received from 2013 Budget Appropriation *	XXXXXX	XX		
Received from 2013 Emergency Appropriation *	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2013			XXXXXX	XX

\*The full amount of the 2011 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



## POST CLOSING TRIAL BALANCE - SENIOR HOUSING UTILITY FUND

AS AT DECEMBER 31, 2013

### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>OPERATING FUND:</b>		
Cash and Investments	319,943.65	
Due from Senior Housing Capital	841,240.00	
Appropriation Reserves		158,639.30 c
Reserve for Encumbrance		196,432.86 c
Accounts Payable		106,800.00 c
Accrued Interest on Bonds		16,554.37 c
Security Deposits		127,257.00 c
<b>Sub Total "C" Items</b>		<b>605,683.53</b>
Fund Balance		555,500.12
	<b>1,161,183.65</b>	<b>1,161,183.65</b>
		-
<b>CAPITAL FUND:</b>		
Cash and Investments	60,344.57	
Fixed Capital	10,351,052.26	
Fixed Capital Authorized and Uncompleted	2,283,000.00	
Interfund: Affordable Housing Trust	-	
Serial Bonds Payable		920,000.00
Due to Senior Housing Capital		841,240.00
Improvement Authorizations:		
Funded		23,108.05
Unfunded		235,054.28
Reserve for:		
Encumbrances		204,728.75
Capital Improvement Fund		154,035.75
Amortization		9,431,052.26
Deferred Amortization		883,000.00
Fund Balance		2,177.74
Estimated Proceeds Bonds & Notes Authorized but not issued	1,400,000.00	
Proceeds Bonds & Notes Authorized but not issued		1,400,000.00
	<b>14,094,396.83</b>	<b>14,094,396.83</b>
		-

**(Do not crowd - add additional sheets)**





# ANALYSIS OF SENIOR HOUSING UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012		RECEIPTS						Disbursements		Balance Dec. 31, 2013			
			Assessments and Liens		Operating Budget									
													XX	XX
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities														
Trust Surplus														
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

# SCHEDULE OF SENIOR HOUSING UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated 01	130,000.00		130,000.00		-	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02					-	
RENTS	1,332,000.00		1,407,129.52		75,129.52	
MISCELLANEOUS: INTEREST			70.36		70.36	
					-	
					-	
					-	
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					-	
					-	
					-	
Subtotal	1,462,000.00		1,537,199.88		75,199.88	
Deficit (General Budget) ** 07						
08	<b>1,462,000.00</b>		<b>1,537,199.88</b>		<b>75,199.88</b>	

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX	XX
Adopted Budget		1,462,000.00	
Added by N.J.S. 40A:4-87		-	
Emergency		-	
Total Appropriations		1,462,000.00	
Add: Overexpenditures (See Footnote)		-	
Total Appropriations and Overexpenditures		1,462,000.00	
Deduct Expenditures:			
Paid or Charged	1,298,235.70		
Reserved	158,639.30		
Surplus (General Budget) **	-		
Total Expenditures		1,456,875.00	
Unexpended Balance Canceled (See Footnote)		5,125.00	

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCE CANCELED:**

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

# STATEMENT OF 2013 OPERATION

## SENIOR HOUSING UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 Senior Housing Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
 Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,537,199.88		
Miscellaneous Revenue Not Anticipated	15,511.42		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	316,261.20		
Accounts Payable Canceled	90,576.07		
<b>Total Revenue Realized</b>			1,959,548.57
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged	1,298,235.70		
Reserved	158,639.30		
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Accrued Interest			
Overexpenditure of Appropriation Reserves			
<b>Total Expenditures</b>	1,456,875.00		
Less: Deferred Charges Included In Above "Total Expenditures"			
<b>Total Expenditures - As Adjusted</b>			1,456,875.00
<b>Excess</b>			502,673.57
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 60)	502,673.57		
<b>Deficit</b>			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			

### SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the \_\_\_\_\_ Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	-		
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-		
<b>* Excess (Revenue Realized)</b>			-

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

**RESULTS OF 2013 OPERATIONS      SENIOR HOUSING UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	75,199.88	
Unexpended Balances of Appropriations	XXXXXX	XX	5,125.00	
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	15,511.42	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	XX	316,261.20	
Unexpended Accounts Payable Canceled			90,576.07	
Deficit in Anticipated Revenue			XXXXXX	XX
Refund of Prior Year Revenues			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	502,673.57		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	<b>502,673.57</b>		<b>502,673.57</b>	

**OPERATING SURPLUS -      SENIOR HOUSING UTILITY**

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	182,826.55	
Excess in Results of 2013 Operations	XXXXXX	XX	502,673.57	
Amount Appropriated in 2013 Budget - Cash	130,000.00		XXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2013	555,500.12		XXXXXX	XX
	<b>685,500.12</b>		<b>685,500.12</b>	

**ANALYSIS OF BALANCE DECEMBER 31, 2013  
(FROM SENIOR HOUSING UTILITY - TRIAL BALANCE)**

Cash		319,943.65	
Investments			
Interfund Accounts Receivable		841,240.00	
Subtotal		<b>1,161,183.65</b>	
Deduct Cash Liabilities Marked with "C" on Trial Balance		605,683.53	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		<b>555,500.12</b>	
*Other Assets Pledged to Operating Surplus			
Deferred Charges #			
Operating Deficit #			
Total Other Assets			
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET		<b>555,500.12</b>	

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



**SCHEDULE OF SENIOR HOUSING UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012 \$ \_\_\_\_\_

Increased by:

SENIOR HOUSING Rents Levied \$ 1,407,129.52

Decreased by:

Collections \$ 1,407,129.52

Overpayments applied \$ \_\_\_\_\_

Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ 1,407,129.52

Balance December 31, 2013 \$ \_\_\_\_\_ -

**SCHEDULE OF SENIOR HOUSING LIENS**

Balance December 31, 2012 \$ \_\_\_\_\_ -

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

NOT APPLICABLE \$ \_\_\_\_\_ -

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_ \$ \_\_\_\_\_ -

Balance December 31, 2013 \$ \_\_\_\_\_ -



# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### SENIOR HOUSING UTILITY FUND

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

	<u>Caused by</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	<b>NOT APPLICABLE</b>	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	<b>NOT APPLICABLE</b>	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1.	_____	_____	_____	\$ _____	_____
2.	<b>NOT APPLICABLE</b>	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
UTILITY ASSESSMENT BONDS**

	Debit		Credit		2012 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Assessment Bonds					\$
2014 Interest on Bonds *					\$
<u>SENIOR HOUSING</u>		<u>UTILITY CAPITAL BONDS</u>			
Outstanding January 1, 2013	XXXXXX	XX	1,040,000.00		
Issued	XXXXXX	XX			
Paid	120,000.00		XXXXXX	XX	
Outstanding December 31, 2013	920,000.00		XXXXXX	XX	
	<b>1,040,000.00</b>		<b>1,040,000.00</b>		
2014 Bond Maturities - Capital Bonds					\$ 145,000.00
2014 Interest on Bonds *			69,256.11		\$

**INTEREST ON BONDS - SENIOR HOUSING UTILITY BUDGET**

2014 Interest on Bonds (*Items)	\$	69,256.11
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	16,554.37
Subtotal	\$	<b>52,701.74</b>
Add: Interest to be Accrued as of 12/31/2014	\$	16,554.37
Required Appropriation 2014	\$	<b>69,256.11</b>

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				

# 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, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1.							
2. <b>NOT APPLICABLE</b>							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

INTEREST ON NOTES -	UTILITY BUDGET
2014 Interest on Notes	\$
Less: Interest Accrued to 12/31/2013 Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2014	\$
Required Appropriation - 2014	\$

**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 2014 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.

**(Do not crowd - add additional sheets)**

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.	<b>NOT APPLICABLE</b>								
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3. <b>NOT APPLICABLE</b>			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>		80051-01	80051-02





# SENIOR HOUSING UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2013	XXXXXXX	XX	124,035.72	
Received from 2013 Budget Appropriation *	XXXXXXX	XX	30,000.00	
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2013	154,035.72		XXXXXXX	XX
	<b>154,035.72</b>		<b>154,035.72</b>	

# SENIOR HOUSING UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2012+	XXXXXXX	XX		
Received from 2013 Budget Appropriation *	XXXXXXX	XX		
Received from 2013 Emergency Appropriation *	XXXXXXX	XX		
<b>NOT APPLICABLE</b>				
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2013			XXXXXXX	XX

\*The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

# SENIOR HOUSING UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

## UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2013 or Prior Years	

## SENIOR HOUSING UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	2,177.74	
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2013 Budget Revenue			XXXXXX	XX
Balance December 31, 2013	2,177.74		XXXXXX	XX
	<b>2,177.74</b>		<b>2,177.74</b>	

## POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

### OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>OPERATING FUND:</b>		
Cash and Investments	5,664,080.11	
Change Fund	100.00	
Sewer Charges Receivables	790,155.16	
Interfund: Sewer Utility Capital fund	250,000.00	
Appropriation Reserves		1,488,160.29 c
Reserve for Encumbrance		282,324.30 c
Prepaid Sewer Charges		13,838.99 c
Accounts Payable		10,840.00 c
Accrued Interest on Bonds		34,497.40 c
Sewer Overpayments		4,594.78 c
		c
<b>Sub Total "C" Items</b>		<b>1,834,255.76 c</b>
Reserve for Receivables		790,155.16
Fund Balance		4,079,924.35
	<b>6,704,335.27</b>	<b>6,704,335.27</b>
		-
<b>CAPITAL FUND:</b>		
Cash and Investments	271,607.82	
Fixed Capital	13,107,561.49	
Fixed Capital Authorized and Uncompleted	9,030,000.00	
Serial Bonds Payable		3,490,000.00
Improvement Authorizations:		
Funded		1,017,348.24
Unfunded		1,989,823.83
Reserve for:		
Encumbrances		1,565,367.48
Capital Improvement Fund: Down Payment		103,750.00
Capital Improvement Fund: Capital Outlay		-
Amortization		14,767,439.79
Deferred Amortization		323,500.00
Interfund: Sewer Utility Operating Fund		250,000.00
Interfund: Capital Fund	1,200,000.00	
Fund Balance		101,939.97
Estimated Proceeds Bonds & Notes Authorized but not issued	3,556,621.70	
Proceeds Bonds & Notes Authorized but not issued		3,556,621.70
	<b>27,165,791.01</b>	<b>27,165,791.01</b>
		-

**(Do not crowd - add additional sheets)**





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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012		RECEIPTS						Disbursements		Balance Dec. 31, 2013	
			Assessments and Liens		Operating Budget							
	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Serial Bond Issues:												
<b>NOT APPLICABLE</b>												
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities												
Trust Surplus												
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

# SCHEDULE OF SEWER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated 01	1,600,000.00		1,600,000.00		-	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02					-	
SEWER SERVICE CHARGE	9,000,000.00		9,185,897.03		185,897.03	
SEWER CONNECTION FEES & PERMITS	300,000.00		841,445.30		541,445.30	
MISCELLANEOUS	2,000.00		1,401.25		(598.75)	
INTEREST ON DELINQUENCES	33,000.00		101,985.22		68,985.22	
					-	
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
					-	
					-	
					-	
Subtotal	10,935,000.00		11,730,728.80		795,728.80	
Deficit (General Budget) ** 07						
08	<b>10,935,000.00</b>		<b>11,730,728.80</b>		<b>795,728.80</b>	

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX	XX
Adopted Budget		10,935,000.00	
Added by N.J.S. 40A:4-87		-	
Emergency		-	
Total Appropriations		10,935,000.00	
Add: Overexpenditures (See Footnote)		-	
Total Appropriations and Overexpenditures		10,935,000.00	
Deduct Expenditures:			
Paid or Charged	9,444,956.38		
Reserved	1,488,160.29		
Surplus (General Budget) **	-		
Total Expenditures		10,933,116.67	
Unexpended Balance Canceled (See Footnote)		1,883.33	

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCE CANCELED:**

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

# STATEMENT OF 2013 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")	11,730,728.80		
Miscellaneous Revenue Not Anticipated	55,562.80		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	151,057.91		
Total Revenue Realized			<b>11,937,349.51</b>
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged	9,444,956.38		
Reserved	1,488,160.29		
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Accrued Interest			
Overexpenditure of Appropriation Reserves			
Total Expenditures	<b>10,933,116.67</b>		
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			10,933,116.67
Excess			1,004,232.84
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" (("Excess in Operations" - Sheet 60)	1,023,594.59		
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" (("Operating Deficit - to Trial Balance" - Sheet 60)			

### SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the SEWER Utility for 2012:

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

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

**RESULTS OF 2013 OPERATIONS**

**SEWER**

**UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	795,728.80	
Unexpended Balances of Appropriations	XXXXXX	XX	1,883.33	
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	55,562.80	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	XX	151,057.91	
Accounts Payable Canceled			44,132.71	
Deficit in Anticipated Revenue			XXXXXX	XX
Refund of Prior Year Revenue	24,770.96		XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	1,023,594.59		XXXXXX	XX
	<b>1,048,365.55</b>		<b>1,048,365.55</b>	

\* See restriction in amount on Sheet 59, SECTION 2

**OPERATING SURPLUS -**

**SEWER**

**UTILITY**

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	4,656,329.76	
Excess in Results of 2013 Operations	XXXXXX	XX	1,023,594.59	
Amount Appropriated in 2013 Budget - Cash	1,600,000.00		XXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2013	4,079,924.35		XXXXXX	XX
	<b>5,679,924.35</b>		<b>5,679,924.35</b>	

**ANALYSIS OF BALANCE DECEMBER 31, 2013  
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash		5,664,080.11	
Change Fund		100.00	
Interfund Accounts Receivable		-	
Subtotal		<b>5,664,180.11</b>	
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,834,255.76	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		<b>3,829,924.35</b>	
*Other Assets Pledged to Operating Surplus		(250,000.00)	
Deferred Charges #			
Operating Deficit #			
Total Other Assets			
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET		<b>3,579,924.35</b>	

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



**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012 \$ 883,803.36

Increased by:

SEWER Rents Levied \$ 9,097,843.61

Decreased by:

Collections \$ 9,191,491.81

Overpayments applied \$ \_\_\_\_\_

Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ 9,191,491.81

Balance December 31, 2013 \$ 790,155.16

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2012 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_ \$ \_\_\_\_\_

Balance December 31, 2013 \$ \_\_\_\_\_



# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## SEWER UTILITY FUND

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

	<u>Caused by</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	<b>NOT APPLICABLE</b>	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	<b>NOT APPLICABLE</b>	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2013</u>
1.	_____	_____	_____	\$ _____	_____
2.	<b>NOT APPLICABLE</b>	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

## SEWER                      UTILITY ASSESSMENT BONDS

	Debit		Credit		2013 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
<b>NOT APPLICABLE</b>					
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Assessment Bonds					\$
2014 Interest on Bonds *					\$

	SEWER		UTILITY CAPITAL BONDS		2013 Debt Service
Outstanding January 1, 2013	XXXXXX	XX	3,700,000.00		
Issued	XXXXXX	XX	-		
Paid	210,000.00		XXXXXX	XX	
Outstanding December 31, 2013	3,490,000.00		XXXXXX	XX	
	<b>3,700,000.00</b>		<b>3,700,000.00</b>		
2014 Bond Maturities - Capital Bonds					\$ 210,000.00
2014 Interest on Bonds *					\$ 145,643.75

	INTEREST ON BONDS - SEWER	UTILITY BUDGET
2014 Interest on Bonds (*Items)	\$ 145,643.75	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 34,497.40	
Subtotal	\$ 111,146.35	
Add: Interest to be Accrued as of 12/31/2014	\$ 34,497.40	
Required Appropriation 2014	\$ 145,643.75	

### LIST OF BONDS ISSUED DURING 2013

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
							For Principal	For Interest **
2.	<b>NOT APPLICABLE</b>							
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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

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

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

All notes with an original date of issue of 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 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
2014 Interest on Notes	\$
Less: Interest Accrued to 12/31/2013 Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2014	\$
Required Appropriation - 2014	\$

**(Do not crowd - add additional sheets)**

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1. Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
2. <b>NOT APPLICABLE</b>								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3. <b>NOT APPLICABLE</b>			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		80051-01	80051-02



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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Encumbrance Jan. 31, 2013	Encumbrance Dec 31, 2013	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded						Funded	Unfunded
	ORD 98-21: Reduction of I & I	291.50							
ORD 05-10: Various Sewer Projects	-			21,926.84		21,926.84			
ORD 05-42: Freedom Avenue Improvements	-	133,357.57		12,945.55	430.61	8,989.75			136,882.76
ORD 06-05: Various Sewer Projects	-			98,808.83	49,684.90	49,123.93			
ORD 06-49: Various Sewer Improvements	-	1,011,569.55		1,415.00		51,300.50		961,684.05	
ORD 07-34: Acquisition of Various Equipment	-			48,488.06		48,488.06			
ORD 09-05: Various Sewer Improvements	-	406,699.44		106,836.54	98,120.87	95,406.37			320,008.74
ORD 10-13: Acquisition of Various Vehicles	(0.00)			2,396.60		2,396.60		(0.00)	
ORD 11-23: Construction & Rehab Sewer Facilities		1,584,975.17		319,267.29	16,471.70	354,838.43			1,532,932.33
ORD 13-04: Sewer Garage Facilities			2,000,000.00		1,400,659.40	543,676.41		55,664.19	
<b>Total</b>	<b>291.50</b>	<b>3,136,601.73</b>	<b>2,000,000.00</b>	<b>612,084.71</b>	<b>1,565,367.48</b>	<b>1,176,438.39</b>		<b>1,017,348.24</b>	<b>1,989,823.83</b>

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

**SEWER                      UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit		Credit	
Balance JANUARY 1, 2013	XXXXXXX	XX	2,078,750.00	
Received from 2013 Budget Appropriation *	XXXXXXX	XX	25,000.00	
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
Ord:13-04 Sewer Garage Facilities	2,000,000.00		XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2013	103,750.00		XXXXXXX	XX
	<b>2,103,750.00</b>		<b>2,103,750.00</b>	

**SEWER                      UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit		Credit	
Balance January 1, 2013	XXXXXXX	XX		
Received from 2013 Budget Appropriation *	XXXXXXX	XX		
Received from 2013 Emergency Appropriation *	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2013	-		XXXXXXX	XX
	-		-	

\*The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

**SEWER UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2013**  
**AND**  
**DOWN PAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2013 or Prior Years	

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR 2013

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	101,939.97	
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2013 Budget Revenue			XXXXXX	XX
Balance December 31, 2013	101,939.97		XXXXXX	XX
	<b>101,939.97</b>		<b>101,939.97</b>	