

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

POPULATION LAST CENSUS 7,549
 NET VALUATION TAXABLE 2013 1,014,393,486
 MUNICODE 0703

**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.

Borough of Caldwell, County of Essex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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


Signature 
 Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY FINANCE OFFICER:

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

Further, I do hereby certify that I Chris Battaglia, am the Chief Financial Officer, License # N-0894, of the Borough of Caldwell, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 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 1 Provost Square, Caldwell, NJ 07006
 Phone Number (973) 403-4633
 Fax Number (973) 226-6102
 Email cbattaglia@caldwell-nj.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Caldwell as of December 31, 2013 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:

NONE


Heidi Wohlleb

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road, Suite 300

(Address)

Mount Arlington, NJ 07856

(Address)

hwohlleb@nisivoccia.com

(Email Address)

(973) 328-1825

(Phone Number)

(973) 328-0507

(Fax Number)

Certified by me, HW this 4th day of February, 2014.

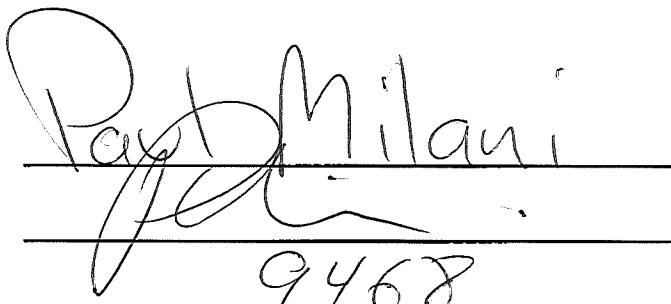
**UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL**

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

Printed Name:

Ray Milani

Signature:



Certificate #:

9468

Date:

2-11-14

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY


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

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) #7 _____ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Borough of Caldwell
Chief Financial Officer Chris Battaglia
Signature: 
Certificate #: N-0894
Date: 2014-02-06

22-6001698

Fed I.D. #

Borough of Caldwell

Municipality

Essex

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: 12/31/2013

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>478,780.62</u>	\$ <u>69,659.23</u>	\$ <u>-0-</u>

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

 Single Audit

 Program Specific Audit

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

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

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

CBATASIO

Signature of Chief Financial Officer

2014-02-06

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION - N/A

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

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

CERTIFICATION

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

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 \$ 1,008,312,088.

Jean M. Kazemsky
SIGNATURE OF TAX ASSESSOR
Borough of Caldwell
MUNICIPALITY
Essex
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS OF 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 Cash Equivalents	1,918,924.37	
Receivables and Other Assets with Full Reserves:		
Delinquent Taxes Receivable	28.47	
Revenue Accounts Receivable	21,042.92	
Total Receivables and Other Assets with Full Reserves	21,071.39	
Appropriation Reserves:		
Encumbered		157,371.17
Unencumbered		516,571.42
Subtotal Appropriation Reserves		673,942.59
Accounts Payable		4,786.82
Due State of New Jersey:		
Senior Citizens' and Veterans' Deductions		16,299.62
County Added and Omitted Taxes Payable		2,011.03
Prepaid Taxes		75,012.50
Due to Federal and State Grant Fund		230,134.06
Due to Sewer Utility Operating Fund		53.08
Reserve for Storm Damage		9,335.68
Reserve for Hurricane Sandy Damage		11,633.76
Reserve for FEMA Reimbursements		23,371.19
Reserve for State Library Aid		0.22
		1,046,580.55 C
Reserve for Receivables and Other Assets with Full Reserves		21,071.39
Fund Balance		872,343.82
Totals	1,939,995.76	1,939,995.76

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1)	\$	4,050.00
			<u> x 25%</u>
	(2)	\$	<u>1,012.50</u>

Municipal Public Defender Trust Cash Balance December 31, 2013: (3) \$ -0-

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, NJ 08625)

Amount in excess of the amount expended: 3- (1 + 2) = \$ -0-

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

Chris Battaglia

Signature:

CBattaglia

Certificate #:

N-0894

Date:

2014-02-06

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
<u>Other Trust Funds:</u>				
1. <u>State Unemployment Insurance</u>	\$ 13,663.96	\$ 7,413.17	\$ 13,705.54	\$ 7,371.59
2. <u>Municipal Open Space</u>	255,477.02	101,636.77	144,785.12	212,328.67
3. <u>Escrow Fees</u>	62,093.58	36,992.66	22,287.73	76,798.51
4. <u>Tax Sale Premiums</u>	55,900.00	44,500.00	45,500.00	54,900.00
5. <u>Outside Tax Liens</u>	511.95	101,775.73	101,531.63	756.05
6. <u>Parking Offense Adjudication Act</u>	14,855.70	1,860.00	1,387.50	15,328.20
7. <u>Police Outside Duty Traffic Assignment</u>	7,120.00	132,448.50	132,306.00	7,262.50
8. <u>Recycling</u>	22,274.47	40,714.63	14,523.39	48,465.71
9. <u>Confiscated Funds</u>	2,441.36	787.30	1,124.00	2,104.66
10. <u>LOSAP Surrendered Funds</u>	10,758.55		10,758.55	
11. <u>Debt Service - 2005 Sinking Fund Bonds</u>	65,000.00	25,000.00		90,000.00
12. <u>Accumulated Leave</u>	39,266.24	75,000.00	38,071.00	76,195.24
13. <u>Police Donations</u>		10,000.00		10,000.00
14. <u>Snow Removal</u>		10,000.00		10,000.00
15. _____				
16. <u>Total Other Trust Funds</u>	549,362.83	588,128.76	525,980.46	611,511.13
17. _____				
18. _____				
19. <u>Animal Control Expenditures</u>	3,884.00	10,914.60	11,854.50	2,944.10
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
29. _____				
30. _____				
Totals:	<u>\$ 553,246.83</u>	<u>\$ 599,043.36</u>	<u>\$ 537,834.96</u>	<u>\$ 614,455.23</u>

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

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

* Show as red figure

CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
PNC #81-0116-1993 (Current Checking)	1,960,419.10
PNC #80-4256-1718 (Community Center Credit Cards Checking Account)	233,948.22
	2,194,367.32
Trust - Dog License (Animal Control):	
PNC #81-0116-2064 (Checking)	3,024.10
Trust - Other:	
PNC #81-0116-1395 (Trust Account Checking)	436,323.55
PNC #80-4299-0627 (Escrow Sub-Account)	31,558.25
PNC #80-4813-8267 (Law Enforcement Checking)	2,104.66
PNC #80-3398-5631 (Open Space Checking)	237,285.95
	707,272.41
Capital - General:	
PNC #81-0116-2101 (Capital Checking)	904,453.36
Water - Operating:	
PNC #81-0116-2216 (Water Utility Checking)	738,827.57
Water - Capital:	
PNC #81-0116-2144 (Water Capital Outlay Checking)	298,735.34
Sewer - Operating:	
PNC #81-0116-2208 (Sewer Utility Checking)	640,949.36
Sewer - Capital:	
PNC #81-0116-2128 (Caldwell Capital Acct Sewerage Checking)	875,733.85
Public Assistance:	
PNC #81-4813-8793 (Welfare Checking)	41,108.06
Total Of All Bank Accounts	6,404,471.37

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

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

	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Cash Received	Transferred from Unappropriated Reserves	Cancelled	Balance Dec. 31, 2013
Body Armor Grant:						
Prior Years		\$ 2,009.15		\$ 2,009.15		
2013		3,011.63	\$ 3,011.63			
Drunk Driving Enforcement Fund:						
2011		4,908.00		4,908.00		
2012		4,033.44		4,033.44		
2013		5,899.53	5,899.53			
Bulletproof Vest Program:						
Prior Year	\$ 2,340.00	4,542.50	2,315.63	1,042.50	\$ 2,340.00	\$ 1,184.37
2012		2,062.05				2,062.05
2013						
Clean Communities:						
2012	213.60				213.60	
2013		13,113.43	13,113.43			
NJ Transportation Trust Fund Authority Act:						
2008 - Park and Whitfield	14,134.35				14,134.35	
Alcohol Education and Rehabilitation Fund:						
2008	1,338.00				1,338.00	
2009	649.73				649.73	
2013		4,116.43	4,116.43			
Recycling Tonnage Grant:						
Prior Years						
2008	4,446.41				4,446.41	
2011	4,906.48				4,906.48	
2012		9,352.89		9,352.89		
2013		9,034.43		9,034.43		
2013		12,288.20	12,288.20			
Municipal Alliance for Alcohol and Drug Abuse:						
State Grant:						
2011	5,041.56				5,041.56	

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

	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Cash Received	Transferred from Unappropriated Reserves	Cancelled	Balance Dec. 31, 2013
Municipal Alliance for Alcohol and Drug Abuse: State Grant:						
2012	\$ 28,500.00		\$ 19,808.89		\$ 8,691.11	
West Caldwell Match:						
2011	5,500.00				5,500.00	
2012	5,500.00		5,500.00			
Over the Limit, Under Arrest:						
2008	3,600.00				3,600.00	
2010 Statewide Crackdown	1,450.00				1,450.00	
2011 Mobilization	4,400.00				4,400.00	
Hurricane Irene Disaster National Emergency Grant Drive Sober or Get Pulled Over:	18,832.80	\$ 31,082.00	30,401.80		18,832.80	\$ 680.20
2012		2,850.00		\$ 2,850.00		
2013		4,400.00	4,400.00			
Holiday Crackdown - 2013		4,400.00				
FEMA Assistance to Firefighters Grant - 2013		72,818.00	72,818.00			4,400.00
Click it or Ticket - 2013		2,900.00	2,900.00			
Yield to Pedestrians - 2013		600.00	600.00			
Green Communities - 2013		1,931.58	1,931.58			
	<u>\$ 100,852.93</u>	<u>\$ 195,353.26</u>	<u>\$ 179,105.12</u>	<u>\$ 33,230.41</u>	<u>\$ 75,544.04</u>	<u>\$ 8,326.62</u>
		Federal	\$ 30,401.80			
		State	143,203.32			
		Local	5,500.00			
			<u>\$ 179,105.12</u>			

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec. 31, 2012	Transfer from 2013 Budget Appropriations	Expended	Encumbrances Payable	Prior Year Encumbrances Cancelled	Cancelled	Balance Dec. 31, 2013
Body Armor Grant:							
Prior Years							
2006	\$ 2,020.25	\$ 2,009.15	\$ 2,009.15				\$ 671.78
2011	1,531.78		306.47	1,042.00			1,531.78
2013		3,011.63					3,011.63
Division of Aging - Preventative Health - 2010	1,717.70					1,717.70	
Domestic Preparedness Equipment Grant	94,258.90						94,258.90
NJ Transportation Trust Fund Authority Act:							
2008 - Park and Whitfield	21,924.46					21,924.46	
Alcohol Education Rehabilitation Grant:							
2008	5.63						5.63
2009	649.73						649.73
2010	351.91						351.91
2011	1,024.76						1,024.76
2012	2,008.52		150.00				1,858.52
2013		4,116.43					4,116.43
Clean Communities:							
Prior Years							
2006	12,225.00						12,225.00
2007	1,998.93						1,998.93
2011	8,972.00						8,972.00
2012	11,349.13						11,349.13
2013	11,382.70					213.60	11,169.10
Green Communities		13,113.43					13,113.43
Prior Years							
2013	3,000.00	1,931.58					3,000.00
Bulletproof Vest Partnership Grant							
2011	2,340.00					2,340.00	
2012		4,542.50					2,226.87
2013		2,062.05	2,315.63				2,062.05

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec. 31, 2012	Transfer from 2013 Budget Appropriations	Expended	Encumbrances Payable	Prior Year Encumbrances Cancelled	Cancelled	Balance Dec. 31, 2013
Drunk Driving Enforcement Fund:							
2006	\$ 312.92		312.92				\$ 881.76
2007	2,900.00		2,018.24				1,738.69
2008	1,738.69						4,908.00
2011		\$ 4,908.00					3,638.44
2012		4,033.44	395.00				
2013		5,899.53	5,899.53				
Municipal Alliance for Alcohol and Drug Abuse:							
State Share:							
2008	10,639.26					\$ 10,639.26	
2009	1,566.51					1,566.51	
2010	28,500.00					28,500.00	
2011	5,041.56		5,041.56				
2012	18,579.55		433.44			18,146.11	
Municipal Share:							
2012		5,500.00	5,500.00		\$ 5,500.00	5,500.00	
2013							
Recycling Tonnage Grant:							
2004	759.63		759.63				
2005	3,263.46		3,263.46				
2006	4,341.80		4,341.80				
2007	3,691.19		3,691.19				
2008	4,906.48		4,906.48				
2009	9,986.48		9,986.48				
2010	10,806.68		10,806.68				
2011	4,342.31	9,352.89	13,695.20				
2012		9,034.43					9,034.43
2013		12,288.20					12,288.20
Over the Limit, Under Arrest:							
2008	3,600.00					3,600.00	
2009 Statewide Crackdown	4,400.00					4,400.00	

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec. 31, 2012	Transfer from 2013 Budget Appropriations	Expended	Encumbrances Payable	Prior Year Encumbrances Cancelled	Cancelled	Balance Dec. 31, 2013
Over the Limit, Under Arrest:							
2010 Statewide Crackdown	\$ 1,450.00					\$ 1,450.00	
2011 Mobilization	3,000.00					3,000.00	
Drive Sober or Get Pulled Over:							
2012		\$ 2,850.00				2,850.00	
2013		4,400.00	\$ 4,400.00				
Holiday Crackdown - 2013		4,400.00					\$ 4,400.00
Housing Services - Special Purpose Grant							
Division of Highway Safety - "Click It or Ticket":							
2012	50,000.00					50,000.00	
2013	4,000.00	2,900.00	2,900.00			4,000.00	
Hurricane Irene Disaster National Emergency Grant							
Comcast Grant - 2012	5,487.60	31,082.00	31,082.00			5,487.60	
Safety Incentive Program Award - 2012	25,000.00			\$ 25,000.00			
FEMA Assistance to Firefighters Grant - 2013	171.00	72,818.00	72,818.00			171.00	
Yield to Pedestrians - 2013		600.00	600.00				
	<u>\$ 385,246.52</u>	<u>\$ 200,853.26</u>	<u>\$ 187,632.86</u>	<u>\$ 26,042.00</u>	<u>\$ 5,500.00</u>	<u>\$ 165,506.24</u>	<u>\$ 212,418.68</u>
Ref.	A						A
Original Budget		\$ 33,230.41					
Adtd by NJSA 40A:4-87		162,122.85					
		195,353.26					
Local Matching Funds		5,500.00					
		<u>\$ 200,853.26</u>					
Federal		\$ 113,515.63					
State		68,617.23		\$ 1,042.00			
Local Grants				25,000.00			
Local Matching Funds		5,500.00					
		<u>\$ 187,632.86</u>		<u>\$ 26,042.00</u>			

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

Grant	Balance Jan. 1, 2013	Transferred to 2013		Cash Received	Balance Dec. 31, 2013
		Budget Appropriations	Appropriation By 40A:4-87		
		Budget			
Drunk Driving Enforcement Fund:					
2011	4,908.00	4,908.00			
2012	4,033.44	4,033.44			
Body Armor Replacement Fund	2,009.15	2,009.15			
Bulletproof Vest Program - 2012	1,042.50	1,042.50			
Recycling Tonnage Grant:					
2011	9,352.89	9,352.89			
2012	9,034.43	9,034.43			
Drive Sober or Pull Over - 2012	2,850.00	2,850.00			
Totals	33,230.41	33,230.41			-0-

*** LOCAL DISTRICT SCHOOL TAX**

N/A

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXX	
Levy Calendar Year 2013		XXXXXXXX	
Paid			XXXXXXXX
Balance December 31, 2013		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.			
# Must include unpaid requisitions.			

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXX	255,477.02
2013 Levy	85105-00	XXXXXXXX	101,482.06
Interest Earned		XXXXXXXX	154.71
Expenditures		144,785.12	XXXXXXXX
Balance December 31, 2013	85046-00	212,328.67	XXXXXXXX
		357,113.79	357,113.79

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85032-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	
Levy Calendar Year 2013	XXXXXXXX	11,693,276.00
Paid	11,693,276.00	XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85034-00		XXXXXXXX
# Must include unpaid requisitions.	11,693,276.00	11,693,276.00

REGIONAL HIGH SCHOOL TAX

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	
Levy Calendar Year 2013	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00		XXXXXXXX
# Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	3,878.90
2013 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	5,041,272.89
County Library	80003-04	XXXXXXXX	
County Health		XXXXXXXX	
County Open Space Preservation		XXXXXXXX	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	2,113.32
Paid		5,045,254.08	XXXXXXXX
Balance December 31, 2013		XXXXXXXX	XXXXXXXX
County Taxes			XXXXXXXX
Due County for Added and Omitted Taxes		2,011.03	XXXXXXXX
		5,047,265.11	5,047,265.11

SPECIAL DISTRICT TAXES

N/A

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

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	3,565.77
State Library Aid Received in 2013	80004-02	XXXXXXXX	3,427.00
Expended	80004-09	3,512.55	XXXXXXXX
Cancelled		3,480.00	
Balance December 31, 2013	80004-10	0.22	
		6,992.77	6,992.77

N/A

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

Balance January 1, 2013	80004-03	XXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance December 31, 2013	80004-12		

N/A

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

Balance January 1, 2013	80004-05	XXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2013	80004-14		

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2013	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	340,550.00	340,550.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	4,320,603.26	4,208,870.77	111,732.49 *
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Chapter 159's	162,122.85	162,122.85	
Total Miscellaneous Revenue Anticipated 80103-	4,482,726.11	4,370,993.62	111,732.49 *
Receipts from Delinquent Taxes 80104-	352.02	8,954.83	8,602.81
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	7,190,273.50	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	7,190,273.50	7,188,921.02	1,352.48 *
	12,013,901.63	11,909,419.47	104,482.16 *

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	23,921,349.74
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00		XXXXXXXX
Regional School Tax 80119-00	11,693,276.00	XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	5,041,272.89	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	2,113.32	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00	101,482.06	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	105,715.55
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	7,188,921.02	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	24,027,065.29	24,027,065.29

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit*
Body Armor Replacement Fund	3,011.63	3,011.63	
Bulletproof Vest - 2012	3,500.00	3,500.00	
Bulletproof Vest - 2013	2,062.05	2,062.05	
Alcohol Education Grant	4,116.43	4,116.43	
Hurricane Irene Disaster National Emergency Grant	31,082.00	31,082.00	
Drive Sober or Get Pulled Over - 2013	4,400.00	4,400.00	
Drive Sober or Get Pulled Over Holiday Crackdown - 2013	4,400.00	4,400.00	
Click it or Ticket	2,900.00	2,900.00	
Clean Communities Grant	13,113.43	13,113.43	
Drunk Driving Enforcement Fund	5,899.53	5,899.53	
Recycling Tonage Grant	12,288.20	12,288.20	
FEMA Assistance to Firefighters	72,818.00	72,818.00	
Yield to Pedestrians	600.00	600.00	
Green Communities	1,931.58	1,931.58	
Total (Sheet 17)	162,122.85	162,122.85	

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: *C. Battaglia*

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	11,851,778.78
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	162,122.85
Appropriated for 2013 (Budget Statement Item 9)	80012-03	12,013,901.63
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	12,013,901.63
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	12,013,901.63
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	11,391,614.66
Paid or Charged - Reserve for Uncollected Taxes	80012-09	105,715.55
Reserved	80012-10	516,571.42
Total Expenditures	80012-11	12,013,901.63
Unexpended Balances Canceled (see footnote)	80012-12	

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

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:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	
Delinquent Tax Collections	80013-02	XXXXXXXXXX	8,602.81
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	280,540.37
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Cancellation of Reserve for Library State Aid		XXXXXXXXXX	3,480.00
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	302,702.84
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	105,054.31
Cancellation of Tax Overpayments		XXXXXXXXXX	4,018.62
Appropriated Grant Reserves Canceled		XXXXXXXXXX	165,506.24
Cancellation of Community Center Fees Refunds Payable		XXXXXXXXXX	695.00
Increase in Change Funds		XXXXXXXXXX	150.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07		XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	111,732.49	XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	1,352.48	XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXXX
Cancellation of Federal and State Grant Receivables		75,544.04	XXXXXXXXXX
Refund of Prior Year Taxes		9,417.66	XXXXXXXXXX
Prior Year Senior Citizens Deductions' Disallowed			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	672,703.52	XXXXXXXXXX
		870,750.19	870,750.19

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
Treasurer:	
State of New Jersey Motor Vehicle Inspections	13,140.50
State of New Jersey - Senior Citizens' and Veterans'	
Deductions Administrative Reimbursement	925.00
Federal Emergency Management Agency Reimbursements:	
October 2011 Snowstorm	73,265.63
Hurricane Sandy	76,961.79
Insurance Claims Reimbursements	61,952.78
State of NJ Water Supply Flood	10,768.51
Bloomfield - 2011/2012 Visiting Nurses	7,698.00
Prior Year Health Benefits Reimbursement	5,069.15
Junk Vehicle Sale Proceeds	1,202.00
Cancellation of Payroll Accounts balances	7,866.00
Cancellation of LOSAP Trust Reserve	10,758.55
Cancellation of Prior Year DCA Fees Due to State	4,923.00
Other Miscellaneous	6,009.46
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	280,540.37

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1.	Balance January 1, 2013	80014-01	XXXXXXX 540,190.30
2.			XXXXXXX
3.	Excess Resulting from 2013 Operations	80014-02	XXXXXXX 672,703.52
4.	Amount Appropriated in the 2013 Budget - Cash	80014-03	340,550.00 XXXXXXX
5.	Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXX
6.			XXXXXXX
7.	Balance December 31, 2013	80014-05	872,343.82 XXXXXXX
		1,212,893.82	1,212,893.82

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

Cash	80014-06	1,918,924.37
Investments	80014-07	
Sub Total		1,918,924.37
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,046,580.55
Cash Surplus	80014-09	872,343.82
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Grants Receivable		
Total Other Assets	80014-14	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	872,343.82
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	24,030,982.66
or			
(Abstract of Ratables)	82113-00	\$	
2. Amount of Levy Special District Taxes	82102-00	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	19,145.39
5a. Subtotal 2013 Levy		\$	24,050,128.05
5b. Reductions due to tax appeals**		\$	
5c. Total 2013 Tax Levy	82106-00	\$	24,050,128.05
6. Transferred to Tax Title Liens	82107-00	\$	
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82109-00	\$	128,749.84
9. Discount Allowed	82110-00	\$	
10. Collected in Cash:			
In 2012	82121-00	\$	85,797.56
In 2013 *	82122-00	\$	23,789,802.18
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	45,750.00
R.E.A.P. Revenue	82124-00	\$	
Total to Line 14	82111-00	\$	23,921,349.74
11. Total Credits		\$	24,050,099.58
12. Amount Outstanding December 31, 2013	83120-00	\$	28.47
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is			99.46%
	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		\$	23,921,349.74
Less: Reserve for Tax Appeals Pending			
State Division of Tax Appeals		\$	
To Current Taxes Realized in Cash (Sheet 17)		\$	23,921,349.74

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 Items 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 by 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

Total of Line 10 Collected in Cash (sheet 22)	\$	<u>23,921,349.74</u>
<i>LESS</i> : Proceeds from Accelerated Tax Sale		<u>15,970.51</u>
NET Cash Collected	\$	<u>23,905,379.23</u>
Line 5c (sheet 22) Total 2013 Tax Levy	\$	<u>24,050,128.05</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>99.39 %</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	_____
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)		_____
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	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	15,799.62
2. Sr. Citizens Deductions Per Tax Billings	5,750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	41,250.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	1,500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector - 2012 Taxes	XXXXXXXX	
9. Veterans Deductions Disallowed By Tax Collector - 2012 Taxes		
10. Received in Cash from State	XXXXXXXX	46,250.00
11.		
12.		
13. Balance December 31, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	16,299.62	XXXXXXXX
Totals	63,549.62	63,549.62

Calculation of Amount to be included on Sheet 22, Item 10-

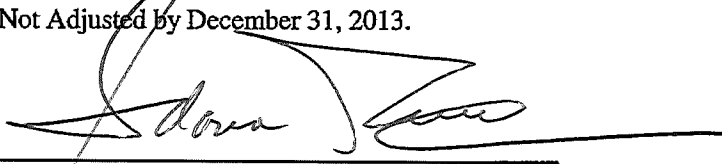
2013 Senior Citizen and Veterans Deductions Allowed

Line 2		5,750.00			
Line 3		41,250.00			
Line 4 & 5		250.00			
Sub-Total		47,250.00			
Less: Line 7		1,500.00			
To Item 10, Sheet 22		45,750.00			

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	
Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXX	
Charged to Current Year Operations			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXX
Balance December 31, 2013			XXXXXXXX
Taxes Pending Appeals*			XXXXXXXX
Interest Earned on Taxes Pending Appeals			XXXXXXXX

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



Signature of Tax Collector

8163
License #

2/6/14
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-		XXXXXXXX
2. Local District School Tax - Actual 80016-		
Estimate** 80017-		XXXXXXXX
3. Vocational School Tax - Actual		
Estimate* 80018-		XXXXXXXX
4. Regional School District Tax - Actual 80025-		
Estimate* 80026-		XXXXXXXX
5. Regional High School Tax - Actual 80018-		
School Budget Estimate* 80019-		XXXXXXXX
6. County Tax Actual 80020-		
Estimate* 80021-		XXXXXXXX
7. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by _____ % [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		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		<p>* Must not be stated in an amount less than 'actual' Tax of Year 2013</p> <p>** May not be stated in the amount of the 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.</p>
Vocational School Tax (Amount Shown on Line 3 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		
Regional High School Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (See Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations		<p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p>
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

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		352.05	XXXXXXXX
	A. Taxes	83102-00	352.05	XXXXXXXX
	B. Tax Title Liens	83103-00		XXXXXXXX
2.	Canceled:		XXXXXXXX	XXXXXXXX
	A. Taxes	83105-00	XXXXXXXX	351.90
	B. Tax Title Liens	83106-00	XXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes	83108-00	XXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXX	
4.	Added Taxes		8,954.68	XXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens (1)	83104-00	XXXXXXXX	(1)
	B. Tax Title Liens - Transfers from Taxes (1)	83107-00	(1)	XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXX	8,954.83
8.	Totals		9,306.73	9,306.73
9.	Balance Brought Down		8,954.83	XXXXXXXX
10.	Collected:		XXXXXXXX	8,954.83
	A. Taxes	83116-00	8,954.83	XXXXXXXX
	B. Tax Title Liens	83117-00		XXXXXXXX
11.	Interest and Costs - 2013 Tax Sale		83118-00	XXXXXXXX
12.	2013 Taxes Transferred to Liens		83119-00	XXXXXXXX
13.	2013 Taxes		28.47	XXXXXXXX
14.	Balance December 31, 2013		XXXXXXXX	28.47
	A. Taxes	83121-00	28.47	XXXXXXXX
	B. Tax Title Liens	83122-00		XXXXXXXX
15.	Totals		8,983.30	8,983.30

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by item No. 9) is 100.00%

17. Item No. 14 multiplied by percentage shown above is 28.47 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	XXXXXXXX
2.	Foreclosed or Deeded in 2013	XXXXXXXX	XXXXXXXX
3.	Tax Title Liens	84103-00	XXXXXXXX
4.	Taxes Receivable	84104-00	XXXXXXXX
5A.		84102-00	XXXXXXXX
5B.		84105-00	
6.	Adjustment to Assessed Valuation	84106-00	XXXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXXX
8.	Sales	XXXXXXXX	XXXXXXXX
9.	Cash *	84109-00	XXXXXXXX
10.	Contract	84110-00	XXXXXXXX
11.	Mortgage	84111-00	XXXXXXXX
12.	Loss on Sales	84112-00	XXXXXXXX
13.	Gain on Sales	84113-00	XXXXXXXX
14.	Balance December 31, 2013	84114-00	XXXXXXXX

CONTRACT SALES

		Debit	Credit
15.	Balance January 1, 2013	84115-00	XXXXXXXX
16.	2013 Sales from Foreclosed Property	84116-00	XXXXXXXX
17.	Collected *	84117-00	XXXXXXXX
18.		84118-00	XXXXXXXX
19.	Balance December 31, 2013	84119-00	XXXXXXXX

MORTGAGE SALES

		Debit	Credit
20.	Balance January 1, 2013	84120-00	XXXXXXXX
21.	2013 Sales from Foreclosed Property	84121-00	XXXXXXXX
22.	Collected *	84122-00	XXXXXXXX
23.		84123-00	XXXXXXXX
24.	Balance December 31, 2013	84124-00	XXXXXXXX

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<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 - Municipal *	\$ 55,000.00	\$ 55,000.00	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED
 N/A

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
Totals							
				80025-00	80026-00		

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:4-53 et seq. and are recorded on this page.

 Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
Totals					80027-00	80028-00	

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

 Chief Financial Officer

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

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXX	10,991,900.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	890,000.00	XXXXXXXX	
Outstanding, December 31, 2013	80033-04	10,101,900.00	XXXXXXXX	
		10,991,900.00	10,991,900.00	
2014 Bond Maturities - General Capital Bonds			80033-05	910,000.00
2014 Interest on Bonds *		80033-06	394,373.26	
Assessment Serial Bonds - N/A				
Outstanding, January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2013	80033-10		XXXXXXXX	
2014 Bond Maturities - Assessment Bonds			80033-11	
2014 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	394,373.26

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Total				

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS**

(COUNTY) (MUNICIPAL) LOAN

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding, December 31, 2013	80033-04		XXXXXXXX	
2014 Loan Maturities			80033-05	
2014 Interest on Loans			80033-06	\$
Total 2014 Debt Service for _____ Loan			80033-13	
LOAN				
Outstanding, January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2013	80033-10		XXXXXXXX	
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
Total				

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Issued				
Outstanding, December 31, 2013	80034-03		XXXXXXXX	
2014 Bond Maturities - Term Bonds		80034-04	\$	
2014 Interest on Bonds *		80034-05	\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding, January 1, 2013	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2013	80034-09		XXXXXXXX	
2014 Interest on Bonds*		80034-10	\$	
2014 Bond Maturities - Serial Bonds			80034-11	\$
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
Total	80035-			

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		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 **	
Various Street Improvements (Ord 1248-12)	1,326,605.00	11/15/13	1,326,605.00	06/27/14	1.000%		8,141.36	06/27/14
Total	1,326,605.00		1,326,605.00				8,141.36	

Memo: Designate all "Capital Notes" issued under N.J.S. 49A: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 1 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 2014 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.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								

80051-01 80051-02

Memorandum: *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 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXX	37,568.00
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXX	85,000.00
Preliminary Financing Cost Returned		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	7,150.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2013	80031-05	115,418.00	XXXXXXXX
		122,568.00	122,568.00

* 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
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80030-05		XXXXXXXXXX

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Various St Improvements (Ord 1283-13)	143,000.00	135,850.00	7,150.00	7,150.00
Total	143,000.00	135,850.00	7,150.00	7,150.00

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

Capital Improvement Fund \$ 7,150.00

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	8,194.15
Premium on Sale of Notes		XXXXXXXXXX	1,366.40
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Grant Receipts on Fully Funded Ordinance			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	8,194.15	XXXXXXXXXX
Balance December 31, 2013	80029-04	1,366.40	XXXXXXXXXX
		9,560.55	9,560.55

BONDS ISSUED WITH A COVENANT OR COVENANTS - N/A

- | | | |
|---|--|-------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013 | | _____ |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) | | _____ |
| 3. Amount of Bonds Issued Under Item 1
Maturing in 2014 | | _____ |
| 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.

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 on Sheet 2.

**ANALYSIS OF WATER 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				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced" *	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

* Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Operating Surplus Anticipated 91301-	67,330.00	67,330.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government Services 91302-			
Rents 91303-	1,533,849.64	1,532,920.68	928.96 *
Fire Hydrant Service 91304-			
Miscellaneous 91305-	23,787.85	27,655.24	3,867.39
Connection Fees			
Cancellation of Appropriation Reserves			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal	1,624,967.49	1,627,905.92	2,938.43
Deficit (General Budget) ** 91306-			
91307-	1,624,967.49	1,627,905.92	2,938.43

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	1,624,967.49
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,624,967.49
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	1,624,967.49
Deduct Expenditures:	
Paid or Charged	1,363,271.42
Reserved	260,063.03
Surplus (General Budget) **	
Total Expenditures	1,623,334.45
Unexpended Balances Canceled (see footnote)	1,633.04

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	2,938.43
Unexpended Balances of Appropriations	XXXXXXXX	1,633.04
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXX	242,137.23
Deficit in Anticipated Revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	246,708.70	XXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	246,708.70	246,708.70

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	223,315.83
Excess Resulting from 2013 Operations	XXXXXXXX	246,708.70
Amount Appropriated in 2013 Budget - Cash	67,330.00	XXXXXXXX
Amount Appropriated in 2013 Budget - With Prior Written Consent of Director of Local Government Services		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013	402,694.53	XXXXXXXX
	470,024.53	470,024.53

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

Cash		719,927.49
Investments		
Interfund Accounts Receivable		
Sub Total		719,927.49
Deduct Cash Liabilities Marked with "C" on Trial Balance		317,232.96
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		402,694.53
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		402,694.53

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 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		\$ <u>574.39</u>
Increased by:		
Water Rents Levied		\$ <u>1,532,927.10</u>
Decreased by:		
Collections	\$ <u>1,529,988.23</u>	
Prepaid/Overpayments Applied	\$ <u>2,932.45</u>	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>1,532,920.68</u>
Balance December 31, 2013		\$ <u>580.81</u>

N/A

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)

N/A

<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**

N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

WATER UTILITY ASSESSMENT BONDS - N/A

	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2013		XXXXXXXX	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2013	XXXXXXXX	1,140,000.00	
Issued			
Paid	115,000.00	XXXXXXXX	
Outstanding, December 31, 2013	1,025,000.00	XXXXXXXX	
	1,140,000.00	1,140,000.00	
2014 Bond Maturities - Capital Bonds			115,000.00
2014 Interest on Bonds *		\$ 38,650.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds (*Items)	\$ 38,650.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 15,079.17	
Subtotal	\$ 23,570.83	
Add: Interest to be Accrued as of 12/31/2014	\$ 13,672.92	
Required Appropriation 2014		\$ 37,243.75

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Totals				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS**

WATER UTILITY _____ LOAN

	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2013		XXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	
WATER UTILITY _____ LOAN			
Outstanding, January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2013		XXXXXXXX	
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 WATER UTILITY NOTES (OTHER THAN WATER UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Water System Improvements (1198-08; 1245-12)	250,000.00	12/21/12	250,000.00	06/27/14	1.000%		2,500.00	07/01/13
2. Water Main Improvements (1249-12;1276-13)	550,000.00	12/21/12	550,000.00	06/27/14	1.000%		5,500.00	07/01/13
3. Water Main Improvements (1249-12;1276-13)	995,050.00	06/28/13	995,050.00	06/27/14	1.000%		9,950.50	07/01/13
4.								
5.								
6.								
7.								
8.								
9.								
10.	1,795,050.00		1,795,050.00				17,950.50	

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

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

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

All notes with an original date of issue of 2011 or prior require one legally 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 notes 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	\$ 17,950.50
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 9,172.51
Subtotal	\$ 8,777.99
Add: Interest to be Accrued as of 12/31/2014	\$ 9,172.51
Required Appropriation - 2014	\$ 17,950.50

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 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".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (WATER UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
Water System Improvements (1174-06)	80,351.63					80,351.63	
Water Capital Projects (1178-07; 1231-11)		104,487.09					104,487.09
Water System Improvements (1198-09; 1245-12)		161,561.93		123,992.13			37,569.80
Water Main Improvements (1249-12; 1276-13)		939,931.93	570,050.00	1,358,274.33			151,707.60
Total	80,351.63	1,205,980.95	570,050.00	1,482,266.46		80,351.63	293,764.49

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	80,000.00
Received from 2013 Budget Appropriation *	XXXXXXXX	24,750.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013	104,750.00	XXXXXXXX
	104,750.00	104,750.00

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

N/A

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

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

WATER 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
Water Main Improvements				
(1249-12; 1276-13)	570,050.00	570,050.00		
Total	570,050.00	570,050.00		

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	45,622.00
Premium on Sale of Notes	XXXXXXXXXX	2,189.96
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXXXX
Balance December 31, 2013	47,811.96	XXXXXXXXXX
	47,811.96	47,811.96

**POST CLOSING
TRIAL BALANCE SEWER UTILITY FUND**

AS OF 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
Operating:		
Cash and Cash Equivalents	745,639.47	
Due from Current Fund	53.08	
Receivables with Full Reserves:		
Consumer Accounts Receivable	130,318.36	
Appropriation Reserves:		
Unencumbered		90,976.69
Encumbered		25,957.08
Total Appropriation Reserves		116,933.77
Sewer Rent Overpayments		53.08
Accrued Interest on:		
Bonds		5,814.55
Loans		115,398.96
		238,200.36 C
Reserve for Receivables		130,318.36
Fund Balance		507,492.19
Total Operating Fund	876,010.91	876,010.91

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE SEWER UTILITY FUND

AS OF 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
Capital:		
Estimated Proceeds Bonds and Notes Authorized	437,220.00	XXXXXXXXXX
Bonds and Notes Authorized But Not Issued	XXXXXXXXXX	437,220.00
Cash and Cash Equivalents	855,082.39	
Due from NJ Environmental Infrastructure Trust	421,500.00	
Fixed Capital	28,882,151.97	
Fixed Capital Authorized and Uncompleted	16,480,300.00	
Serial Bonds Payable		479,580.00
NJ Environmental Infrastructure Loans Payable		11,965,684.74
Improvement Authorizations:		
Funded		383,696.98
Unfunded		285,889.87
Capital Improvement Fund		1,045,215.54
Reserve for Amortization		32,299,416.12
Deferred Reserve for Amortization		179,551.11
Total Capital Fund	47,076,254.36	47,076,254.36

(Do not crowd - add additional sheets)

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

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

* Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Operating Surplus Anticipated _____ 01	162,432.00	162,432.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government _____ 02			
Rents	4,247,035.23	4,247,035.23	
Interest Income	946.94	646.43	300.51 *
KMOS Lease of Wastewater Plant Property	217,331.00	217,331.00	
Sewer Connection Fees	118,400.00	179,400.00	61,000.00
Sewer Application Fees	250.00	1,750.00	1,500.00
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Additional Sewer Rents	237,735.27	238,615.19	879.92
Subtotal	4,984,130.44	5,047,209.85	63,079.41
Deficit (General Budget) ** _____ 07			
_____ 08	4,984,130.44	5,047,209.85	63,079.41

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	4,984,130.44
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	4,984,130.44
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	4,984,130.44
Deduct Expenditures:	
Paid or Charged	4,887,657.92
Reserved	90,976.69
Surplus (General Budget) **	
Total Expenditures	4,978,634.61
Unexpended Balances Canceled (see footnote)	5,495.83

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

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: - N/A

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
<hr/>		
Total Revenue Realized		
<hr/>		
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<hr/>		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
<hr/>		
Total Expenditures - As Adjusted		
<hr/>		
Excess		
<hr/>		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2011 Operation" ("Excess in Operations" - Sheet 60)		
<hr/>		
Deficit		
<hr/>		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2011 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:

2012 Appropriation Reserves Canceled in 2013	206,455.73	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
<hr/>		
* Excess (Revenue Realized)		206,455.73

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

RESULTS OF 2013 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	63,079.41
Unexpended Balances of Appropriations	XXXXXXXX	5,495.83
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXX	206,455.73
Deficit in Anticipated Revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	275,030.97	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	275,030.97	275,030.97

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	423,105.22
Excess Resulting from 2013 Operations	XXXXXXXX	275,030.97
Amount Appropriated in 2013 Budget - Cash	162,432.00	XXXXXXXX
Amount Appropriated in 2013 Budget - With Prior Written Consent of Director of Local Government Services		XXXXXXXX
Anticipated as Revenue in Current Fund Budget	28,212.00	XXXXXXXX
Balance December 31, 2013	507,492.19	XXXXXXXX
	698,136.19	698,136.19

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

Cash		745,639.47
Investments		
Interfund Accounts Receivable		53.08
Sub Total		745,692.55
Deduct Cash Liabilities Marked with "C" on Trial Balance		238,200.36
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		507,492.19
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		507,492.19

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ <u>130,318.36</u>
Increased by:		
Sewer Rents Levied		\$ <u>4,485,650.42</u>
Decreased by:		
Collections	\$ <u>4,484,770.74</u>	
Overpayments Applied	\$ <u>879.68</u>	
Transfer to Sewer Liens	\$ _____	
Other - Prepaid Sewer Rents Applied	\$ _____	
		\$ <u>4,485,650.42</u>
Balance December 31, 2013		\$ <u>130,318.36</u>

N/A

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)

N/A

<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. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

SEWER UTILITY ASSESSMENT BONDS - N/A

	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2013	XXXXXXX	549,580.00	
Issued	XXXXXXX		
Paid	70,000.00	XXXXXXX	
Outstanding, December 31, 2013	479,580.00	XXXXXXX	
	549,580.00	549,580.00	
2014 Bond Maturities - Capital Bonds			\$ 70,000.00
2014 Interest on Bonds *		\$ 18,020.70	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	\$ 18,020.70
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 5,814.55
Subtotal	\$ 12,206.15
Add: Interest to be Accrued as of 12/31/2014	\$ 4,839.55
Required Appropriation 2014	\$ 17,045.70

LIST OF BONDS ISSUED DURING 2013 - N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS**

SEWER UTILITY LOAN

	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXXX	12,262,653.70	
Issued	XXXXXXXX	421,500.00	
Paid	718,468.96	XXXXXXXX	
Outstanding, December 31, 2013	11,965,684.74	XXXXXXXX	
	12,684,153.70	12,684,153.70	
2014 Loan Maturities			\$ 705,756.32
2014 Interest on Loans *		\$ 276,957.50	
SEWER UTILITY LOAN - N/A			
Outstanding, January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2013		XXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$ 276,957.50	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 115,398.96	
Subtotal	\$ 161,558.54	
Add: Interest to be Accrued as of 12/31/2014	\$ 110,598.96	
Required Appropriation 2014		\$ 272,157.50

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NJ EIT Fund Loan - Supplemental	28,738.63	421,500.00	6/28/13	N/A

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

1. 2. 3. 4. 5. 6. 7. 8. 9. 10.	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 **	

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 legally 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 notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - SEWER 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 SEWER 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".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SEWER UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
Sewer Improvements (1175-06)	329,940.53	15,720.00				329,940.53	15,720.00
Wastewater Treatment Plant Upgrades (1177-07)		691,669.87		367,743.55		53,756.45	270,169.87
Totals	329,940.53	707,389.87		367,743.55		383,696.98	285,889.87

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	XXXXXXXX	930,215.54
Received from 2013 Budget Appropriation *	XXXXXXXX	115,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013	1,045,215.54	XXXXXXXX
	1,045,215.54	1,045,215.54

SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

N/A

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

* 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
Total				

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT 2013

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

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

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

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- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
- 4. Trial Balance - Public Assistance Fund
- 5. Trial Balance - Federal and State Funds
- 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
- 10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
- 12. Unappropriated Reserves for Federal and State Grants
- 13. Local District School Tax - Municipal Open Space Tax
- 14. Regional School Tax - Regional High School Tax
- 15. County Taxes Payable - Special District Taxes
- 16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
- 17. Allocation of Current Tax Collections
- 18. General Budget Appropriations
- 18. Emergency Appropriations for Local District School Purposes
- 19. Results of 2013 Operation - Current Fund
- 20. Schedule of Miscellaneous Revenues Not Anticipated
- 21. Surplus Account and Analysis of Balance
- 22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2008
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
- 25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments - Current
- 29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
- 32. Summary Statement of Debt Service Requirements - School - Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2013
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

- 40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2013 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2012; Utility Capital Surplus