

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

POPULATION LAST CENSUS	<u>41,677</u>
NET VALUATION TAXABLE 2013	<u>\$3,612,131,311</u>
MUNICODE	<u>1321</u>

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

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

Township _____ of South Brunswick _____, County c Middlesex _____

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

Date		Examined By:	
1			Preliminary Check
2			Examined

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

Signature _____

Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Joseph P. Monzo, am the Chief Financial Officer, License# O-0057, of the Township of South Brunswick, County of Middlesex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature _____

Title Chief Financial Officer

Address 540 Ridge, Monmouth Junction, NJ 08852

Phone Number 732-329-4000 ext 7322

Fax Number 732-274-8864

Email jmonzo@sbtnj.net

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.

NOT APPLICABLE

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of South Brunswick 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**

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day of _____, 2014

NOT APPLICABLE

***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: James Downgin

Signature: _____

Certificate #: _____

Date: 1/28/14

**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 Extraordinary 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: Township of South Brunswick
 Chief Financial Officer: Joseph P. Monzo
 Signature: _____
 Certificate #: O-0057
 Date: 01/28/14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s)# _____ 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.

NOT APPLICABLE

Municipality: Township of South Brunswick
 Chief Financial Officer: Joseph P. Monzo
 Signature: _____
 Certificate #: O-0057
 Date: _____

22-6002306
 Federal ID #
Township of South Brunswick
 Municipality
Middlesex
 County

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

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>-</u>	<u>\$ 257,292.74</u>	<u>\$ 48,726.27</u>

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

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

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

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

 Signature of Chief Financial Officer

1/28/14
 Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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 Township of South Brunswick County of Middlesex 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. 54:4-3 5, was in the amount of \$ 3,601,256,052.00 .

SIGNATURE OF TAX ASSESSOR

Township of South Brunswick
MUNICIPALITY

Middlesex
COUNTY

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Animal Control Fund		
Cash & Cash Equivalents	31,937.44	
Due to State of New Jersey		(0.60)
Reserve for Encumbrances		1,597.00
Reserve for Dog Fund Expenditures		30,341.04
Subtotal -	31,937.44	31,937.44
Assessment Fund		
Deferred Assessments	2,151.21	
Reserve for Assessments		2,151.21
Subtotal -	2,151.21	2,151.21
Other Trust Fund		
Cash	10,866,012.93	
Qualified Investments	2,317,900.00	
Deferred Comp	791,334.45	
Due to Green Acres		500.00
Due from County	89,320.66	
Reserve for Encumbrances		278,234.41
Due to/from Current Fund	610.00	14,256.58
Due to General Capital Fund		100,000.00
Reserve for Various Trust Funds		13,672,187.05
Subtotal -	14,065,178.04	14,065,178.04
Payroll Fund		
Cash	283,459.08	
Due to Various Payroll Agencies		283,405.36
Due to Current		53.72
Subtotal -	283,459.08	283,459.08
Grand Total Debits / Credits	14,382,725.77	14,382,725.77

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012.....(1)	\$	33,000.00
	x	25%
		8,250.00
	(2) \$	8,250.00

Municipal Public Defender Trust Cash Balance December 31, 2013(3) \$	69,186.58
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Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 + 2) =	\$	27,936.58
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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:	Joseph P. Monzo
Signature:	
Certificate #:	O-0057
Date:	

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2013
1. _____				-
2. _____				-
3. <u>Tax Sale Premiums</u>	1,371.00			1,371.00
4. <u>Performance Deposits</u>	4,134,858.72	3,013,807.24	2,939,871.30	4,208,794.66
5. _____				-
6. <u>Unemployment Benefits</u>	44,136.23	16,316.34	22,217.68	38,234.89
7. <u>Township Landfill Closure</u>	83,172.78	31.22	1,000.00	82,204.00
8. <u>Uniform Fire Safety</u>	32,893.46	57,311.00	66,755.30	23,449.16
9. _____				-
10. <u>Quasi-duty Police Dept.</u>	63,265.11	561,689.62	534,606.00	90,348.73
11. <u>Forfeited Funds</u>	160,110.75	4,754.42	36,988.65	127,876.52
12. <u>Recreation Facilities - Weiner</u>	300.38			300.38
13. <u>Traffic and Environmental Studies</u>	178,918.34			178,918.34
14. <u>Developer's Escrow(Tree)</u>	912,277.31	44,950.00	38,579.42	918,647.89
15. <u>Woodgate Pump Station</u>	33,500.00			33,500.00
16. <u>Affordable Housing Contributions</u>	20,000.00			20,000.00
17. <u>Off Track Road Improvements</u>	390,394.37	1,168.00	(3,500.00)	395,062.37
18. <u>Detension Basin</u>	1,181,797.11	883.46	18,080.65	1,164,599.92
19. <u>Council on Affordable Housing</u>	5,530,180.08	872,942.11	3,560,850.27	2,842,271.92
20. _____				-
21. <u>Health Plan</u>	3,130.76	76,761.68	70,000.00	9,892.44
22. <u>P.O.A.A.</u>	434.00	172.00		606.00
23. <u>Public Defender</u>	59,058.75	10,122.00		69,180.75
24. <u>Worker's Compensation</u>	23,243.09	104,999.00	127,694.63	547.46
25. _____				-
26. <u>Celebration of Public Events</u>	2,379.14	16,445.00	18,731.50	92.64
27. _____				-
28. <u>Resident Task Force on Arts</u>	355.14	10,093.00	7,267.74	3,180.40
29. <u>Mayor's Task Force</u>	3,807.93	6,000.00	4,847.51	4,960.42
30. <u>Employee Benefit Plan</u>	4,606.98	19,239.46	22,166.00	1,680.44
31. _____				-
32. <u>Accumulated sick leave</u>	35,515.14	550,000.00	561,716.32	23,798.82
33. <u>Human intervention charitable trust</u>	80,673.03	122,902.63	129,074.72	74,500.94
34. <u>Substance Abuse Task Force</u>	21,950.63	33,935.00	27,787.56	28,098.07
35. <u>Dev, maint, pres of Flemer's prop</u>	43,450.00			43,450.00
Subtotals this Sheet Only	13,045,780.23	5,524,523.18	8,184,735.25	10,385,568.16

Schedule of Trust Fund Reserves (Cont'd)

[Extra Sheet]

<u>Purpose</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2013</u>
36. <u>Open Space Tax</u>	<u>2,925,612.30</u>	<u>1,467,863.19</u>	<u>2,050,119.58</u>	<u>2,343,355.91</u>
37. <u>Snow Removal</u>	<u>42,488.31</u>	<u>149,750.00</u>	<u>175,335.73</u>	<u>16,902.58</u>
38. _____				-
39. <u>Senior Citizen Contributions</u>	<u>9,313.61</u>	<u>2,896.59</u>		<u>12,210.20</u>
40. <u>CDBG</u>	<u>91,305.30</u>	<u>70,835.00</u>	<u>56,249.36</u>	<u>105,890.94</u>
41. <u>Deferred Compensation</u>	<u>654,430.55</u>	<u>136,903.90</u>		<u>791,334.45</u>
42. <u>Legal Fee Escrow for Med Marijua</u>	<u>3,492.00</u>		<u>3,492.00</u>	-
43. <u>Federal Forfeiture</u>		<u>16,924.81</u>		<u>16,924.81</u>
44. _____				-
45. _____				-
46. _____				-
47. _____				-
48. _____				-
49. _____				-
50. _____				-
51. _____				-
52. _____				-
53. _____				-
54. _____				-
55. _____				-
56. _____				-
57. _____				-
58. _____				-
59. _____				-
60. _____				-
61. _____				-
62. _____				-
63. _____				-
64. _____				-
65. _____				-
66. _____				-
67. _____				-
68. _____				-
69. _____				-
70. _____				-
Totals:	<u>16,772,422.30</u>	<u>7,369,696.67</u>	<u>10,469,931.92</u>	<u>13,672,187.05</u>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget					
Assessment Special Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
NOT APPLICABLE								...
								...
								...
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
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 7

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

Current:	
TD Bank - 7859814498	5,153,144.06
TD Bank - 720079525	223.57
	5,153,367.63
Trust - Dog License:	
TD Bank - 7859814530	31,789.83
Trust - Other:	
Federal Forfeiture Fund- 1st constitution 9760120939	16,924.81
Sanitary Landfill Closure Fund - PNC Bank	182,204.00
Trust Fund - TD Bank 7859814522	2,859,720.94
Unemployment Insurance Fund - TD Bank 7859814548	38,238.14
Uniform Fire Safety Fund - TD Bank 7859814555	76,414.35
Law Enforcement Fund - TD Bank 7859814563	127,876.52
Detention Basin Fund - TD Bank 7859814621	1,164,599.92
COAH Account - TD Bank 7859814597	19.90
Public Defender Account - TD Bank 7859814605	69,186.58
Builder's Escrow Account - TD Bank 7200028838	3,282,304.58
Employee Benefits Fund - TD Bank 4856106344	1,668.62
Municipal Share Account - TD Bank 7200028839	
Worker's Compensation Fund - Wachovia Bank 1420052012	3,072.46
Open Space Preservation Fund - Sun Bank 4751470024	57,455.92
Health Plan Account - 1st Constitution 9760101187	9,892.44
COAH NOW Account -1st Constitution 9760101179	2,971,555.88
	10,861,135.06
General Capital - TD Bank 7559814506	11,014,037.99
NJ ARM 230-00 /230-01	250.96
NJ ARM 230-04/ 230-05	42,378.74
NJ ARM 230-08/230-09	0.02
NJ ARM 230-12/230-13	5,139,341.75
NJ ARM 230-18/230-19	0.02
NJ ARM 230-24/25	3.60
NJ ARM 230-22/23	148,768.85
	16,344,781.93
Subtotal this sheet ONLY, continued on next sheet	32,391,074.45

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

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

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancel	Transferred	Balance Dec. 31, 2013
DDEF		7,154.67	7,154.67			-
COPS in SHOPS		2,400.00	2,400.00			-
Middlesex County Recycling Grant		48,544.80	48,544.80			-
Handicapped Recreation Opportunities Grant	5,416.33	11,665.67	17,082.00			-
Public Health Priority Funding	70.00					70.00
CQI	2,500.00		2,500.00			-
Princeton Nurseries	290,000.00					290,000.00
Clean Communities Program	893.73	77,238.46	77,238.46			893.73
DOT Ridge Rd	521,356.32					521,356.32
Cultural Heritage	25.00	3,540.00	1,525.00			2,040.00
Click it Or Ticket	4,000.00	4,000.00	3,550.00	4,000.00		450.00
Drive Sober or Get Pulled Over	8,800.00		8,800.00			-
Safe Corridor	6,653.90	12,740.14				19,394.04
NJ DOT Sand Hills		360,000.00				360,000.00
FreedomTrail Bikeway	312,145.60					312,145.60
Energy Audit	17,752.50					17,752.50
Hepatitis B		2,160.00	2,160.00			-
Recycling Tonnage		165,383.88	165,383.88			-
Body Armor Replacement Fund		7,506.13	7,506.13			-
Over the Limit Under Arrest						-
Hazardous Mitigation		43,500.00				43,500.00
Subtotals this Sheet ONLY	1,169,613.38	745,833.75	343,844.94	4,000.00	0.00	1,567,602.19

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2013	Transferred from 2013 Budget Appropriations		Cancel	Expended	Encumbered	Reclas Prior Yr	Balance Dec. 31, 2013	
		Budget	Appropriation By 40A:4-87						
								-	
								-	
PS Body Armor Grant	3,881.00	7,506.13			9,441.00			1,946.13	ok
Tobacco Enforcement Grant	3,852.71							3,852.71	ok
								-	
Handicapped Recreation Opportunities	30,667.66		11,665.67		5,402.31			36,931.02	ok
DOT Ridge rd	67,201.55			125,256.59				192,458.14	ok
Public Health Priority Funding	3,435.87				3,435.87			-	ok
Drunk Driving Enforcement Fund	7,590.50	7,154.67			10,369.97			4,375.20	ok
Detention Basins	0.00							-	ok
Cultural Heritage Grant	3,597.63	525.00	3,015.00		4,295.00		3,600.00	(757.37)	ok
Clean Communities Program	23,248.33	77,238.46			65,981.36			34,505.43	ok
Hepatitis B	13,010.00				620.00			12,390.00	ok
Municipal Stormwater Regulation Grant	418.75							418.75	ok
SEARCH Program Grant	1,391.97							1,391.97	ok
COPS in SHOPS		2,400.00			1,600.00			800.00	ok
Pandemic Influenza		2,160.00						2,160.00	ok
Historical Commission	47.00							47.00	ok
								-	
								-	
								-	
Subtotals this Sheet ONLY	158,342.97	96,984.26	14,680.67	125,256.59	101,145.51	0.00	3,600.00	290,518.98	

Sheet 11

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance January 1, 2013	Transferred from 2013 Budget Appropriations		Cancel	Expended	Encumbered		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
								-
								-
Click it or Ticket	400.00		4,000.00		4,350.00			50.00
Drive Sober or Get Pulled Over	3,600.00				3,600.00			-
Recycling County	181.47	48,544.80			48,726.27			-
Safe Corridor	66.28		12,740.14		10,649.05			2,157.37
CQI	2,500.00				99.13			2,400.87
County Practice, Preparedness Response	3,000.00							3,000.00
Freedom Trail Bikeway	146,629.75							146,629.75
Sr Transportation		9,750.00			9,750.00			-
Healthy Community	385.00				123.00			262.00
Recycling Tonnage	189,200.75		165,383.88		127,576.05			227,008.58
Mapleton Preserve	49,955.28							49,955.28
NJ DOT Sand Hills Rds			360,000.00					360,000.00
Princeton Nurseries	164,863.00							164,863.00
Federal Stimulus	3,884.55							3,884.55
Youth Development	200.97							200.97
Hazardous Mitigation			43,500.00					43,500.00
								-
								-
								-
Totals, including "Extra" Sheets	723,210.02	155,279.06	600,304.69	125,256.59	306,019.01	0.00	3,600.00	1,294,431.35

Sheet 11a

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	-
Levy Calendar Year 2013		XXXXXXXXXX	103,054,079.00
Paid		103,054,077.50	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	1.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	-	XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to		103,054,079.00	103,054,079.00

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXXXX	
2013 Levy	81105-00	XXXXXXXXXX	1,444,852.52
Interest Earned		XXXXXXXXXX	-
Expended		1,444,852.52	XXXXXXXXXX
Balance December 31, 2013	85046-00	-	XXXXXXXXXX
		1,444,852.52	1,444,852.52

THIS SHEET NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85034-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
		-
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	27,040,667.01
County Library 80003-04	XXXXXXXXXX	-
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	2,297,357.84
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	203,052.45
		-
Paid	29,541,077.30	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added & Omitted Taxes	-	XXXXXXXXXX
	29,541,077.30	29,541,077.30

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013 80003-06	XXXXXXXXXX	
2013 Levy (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00 1,857,965.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00 -	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00 -	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00 -	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
81105-00 -	XXXXXXXXXX	XXXXXXXXXX
81105-00 -	XXXXXXXXXX	XXXXXXXXXX
-	XXXXXXXXXX	XXXXXXXXXX
-	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	1,857,965.00
Paid 80003-08	1,857,965.00	XXXXXXXXXX
Balance December 31, 2013 80003-09	-	XXXXXXXXXX
	1,857,965.00	1,857,965.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2013	80004-01	xxxxxxxxxx	
State Library Aid Received in 2013	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxxx
Balance December 31, 2013	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2013	80004-03	xxxxxxxxxx	
State Library Aid Received in 2013	80004-04	xxxxxxxxxx	
Expended	80004-11		xxxxxxxxxx
Balance December 31, 2013	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2013	80004-05	xxxxxxxxxx	
State Library Aid Received in 2013	80004-06	xxxxxxxxxx	
Expended	80004-13		xxxxxxxxxx
Balance December 31, 2013	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	xxxxxxxxxx	
State Library Aid Received in 2013	80004-08	xxxxxxxxxx	
Expended	80004-15		xxxxxxxxxx
Balance December 31, 2013	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,200,000.00	2,200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	14,374,658.06	14,100,238.72	(274,419.34)
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals from Sheet 17a	600,304.69	600,304.69	-
			-
Total Miscellaneous Revenue Anticipated 80103-	14,974,962.75	14,700,543.41	(274,419.34)
Receipts from Delinquent Taxes 80104-	1,839,000.00	1,726,879.11	(112,120.89)
			-
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	29,686,042.93	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	29,686,042.93	30,906,138.40	1,220,095.47
	48,700,005.68	49,533,560.92	833,555.24

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	164,501,548.54
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	103,054,079.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxx
County Taxes 80111-00	29,338,024.85	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	203,052.45	xxxxxxxxxx
Special District Taxes 80113-00	1,857,965.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00	1,444,852.52	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	2,302,563.68
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	-	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00	30,906,138.40	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	-
*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.	166,804,112.22	166,804,112.22

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	48,099,700.99
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	600,304.69
Appropriated for 2013 (Budget Statement Item 9)	80012-03	48,700,005.68
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item9)	80012-04	1,150,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	49,850,005.68
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	49,850,005.68
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	46,979,527.25
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,302,563.68
Reserved	80012-10	562,038.65
Total Expenditures	80012-11	49,844,129.58
Unexpended Balances Canceled (see footnote)	80012-12	5,876.10

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)

NOT APPLICABLE

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	-
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,220,095.47
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	5,876.10
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	128,590.54
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	-
Sale of Municipal Assets		XXXXXXXXXX	-
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	27,081.41
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	46,012.39
Voided checks		XXXXXXXXXX	1,752.87
Miscellaneous		XXXXXXXXXX	3,885.09
		XXXXXXXXXX	
		XXXXXXXXXX	
Realize RAR		XXXXXXXXXX	56,268.35
		XXXXXXXXXX	
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	274,419.34	XXXXXXXXXX
Delinquent Tax Collections	80013-10	112,120.89	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	1,183.79	XXXXXXXXXX
2012 Senior Deductions Disallowed in 2013		7,600.00	XXXXXXXXXX
2013 RAR		49,411.38	XXXXXXXXXX
Refund of bail money		333.00	XXXXXXXXXX
Miscellaneous Adjustment		1,325.06	XXXXXXXXXX
Refund of prior year tax appeal		10,500.62	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,032,668.14	XXXXXXXXXX
		1,489,562.22	1,489,562.22

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	3,018,868.23
2.		xxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxx	1,032,668.14
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,200,000.00	xxxxxxxxxx
5. Amount Appropriated in the 2013 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2013	80014-05	1,851,536.37	xxxxxxxxxx
		4,051,536.37	4,051,536.37

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

Cash	80014-06	5,837,808.81
Investments	80014-07	285,000.00
Sub Total		6,122,808.81
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	4,497,258.91
Cash Surplus	80014-09	1,625,549.90
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	225,986.47
Cash Deficit #	80014-13	
Total Other Assets	80014-14	225,986.47
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	1,851,536.37

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

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>165,434,746.73</u>
	82113-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>-</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>1,154,193.08</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>-</u>
5a. Subtotal 2013 Levy		\$	<u>166,588,939.81</u>
5b. Reductions due to tax appeals**		\$	<u>-</u>
5c. Total 2013 Tax Levy	82106-00	\$	<u>166,588,939.81</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>78,237.20</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>239,035.22</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2012	82121-00	\$	<u>756,719.29</u>
In 2013 *	82122-00	\$	<u>163,548,579.25</u>
R.E.A.P. Revenue	82124-00	\$	<u>-</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>196,250.00</u>
Total To Line 14	82111-00	\$	<u>164,501,548.54</u>
11. Total Credits		\$	<u>164,818,820.96</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>1,770,118.85</u>
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is:	<u>98.74%</u>	Note A	
	82112-00		

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>			
Total of Line 10		\$	<u>164,501,548.54</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>164,501,548.54</u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows 1,500,000.00, and Item 10 shows 1,049,977.50, the percentage represented by
the cash collections would be 1,049,977.50 ÷ 1,500,000, or .699985. The correct percentage to be
shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2013 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body
prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

This Sheet is NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

Utilized 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>N/A</u>
<i>LESS</i> : Proceeds from Accelerated Tax Sale		<u>-</u>
NET Cash Collected	\$	<u>N/A</u>
Line 5c (Sheet 22) Total 2013 Tax Levy.....	\$	<u>N/A</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>N/A %</u>

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	<u>N/A</u>
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)		<u>-</u>
NET Cash Collected	\$	<u>N/A</u>
Line 5c (Sheet 22) Total 2013 Tax Levy	\$	<u>N/A</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>N/A %</u>

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	66,839.51
2. Sr. Citizens Deductions Per Tax Billings	193,750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings		xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	xxxxxxxxxx
5. Vet Deductions Allowed By Tax Collector	3,000.00	
6. 2012 Deductions Allowed By Tax Collector	250.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	1,750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	7,850.00
9. Received in Cash from State	xxxxxxxxxx	182,741.76
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	60,931.27	xxxxxxxxxx
	259,181.27	259,181.27

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

Line 2	193,750.00
Line 3	0.00
Line 4, 5	4,250.00
Sub-Total	198,000.00
Less: Line 7	1,750.00
To Item 10, Sheet 22	<u>196,250.00</u>

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	-
Taxes Pending Appeal	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	-
Cash Paid to Appellants (Including 5% Interest from Date of Payment)	-	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX
Taxes Pending Appeal *	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
	0.00	0.00

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

Signature of Tax Collector

1437
License #

01/28/14
Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO 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-		XXXXXXXXXX
2. Local District School Tax -	Actual	80016-	
	Estimate **	80017-	XXXXXXXXXX
3. Regional School District Tax -	Actual	80025-	
	Estimate *	80026-	XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual	80018-	
	Estimate *	80019-	XXXXXXXXXX
5. County Tax	Actual	80020-	
	Estimate *	80021-	XXXXXXXXXX
6. Special District Tax	Actual	80022-	
	Estimate *	80023-	XXXXXXXXXX
7. Municipal Open Space Tax	Actual	80027-	
	Estimate *	80028-	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	0.00	
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	0.00	
11. Amount of Item 10 Divided by Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	0.00% [820034-04] 80024-05		0.00
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	0.00		* Must not be stated in an amount less than "actual" Tax of year 2013 ** May not be stated in an amount less than proposed budget submitted by the Local I of Education to the Commissioner of Edu on January 15, 2014 (Chap. 136, P.L. 197 Consideration must be given to calendar y calculation
Regional School District Tax (Amount Shown on Line 3 Above)	0.00		
Regional High School Tax (Amount Shown on Line 4 Above)	0.00		
County Tax (Amount Shown on Line 5 Above)	0.00		
Special District Tax (Amount Shown on Line 6 Above)	0.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	0.00		
Tax in Local Municipal Budget	0.00		
Total Amount (see Line 11)	0.00		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	0.00	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
<u>Computation of "Tax in Local Municipal Budget"</u> Item 1 - Total General Appropriations		0.00	
Item 12 - Appropriation: Reserve for Uncollected Taxes		0.00	
Sub-Total		0.00	
Less: Item 9 - Total Anticipated Revenues		0.00	
Amount to be Raised by Taxation in Municipal Budget	80024-07	0.00	

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.

NOT APPLICABLE

- A. Reserve for Uncollected Taxes (sheet 25, Item 12)** \$ N/A
- B. Reserve for Uncollected Taxes Exclusion:**
 Outstanding Balance of Delinquent Taxes
 (sheet 26 , Item 14A) x % of
 collection (Item 16) \$ N/A
- C. TIMES: % of increase of Amount to be**
 Raised by Taxes over Prior Year N/A %
 [(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount**
 [(B x C) + B] \$ N/A
- E. Net Reserve for Uncollected Taxes**
Appropriation in Current Budget
 (A - D) \$ N/A

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)** \$ N/A
- Total** \$ -
- 3. Less: Anticipated Revenues (item 5, budget sheet 11)** \$ -
- 4. Cash Required** \$ -
- 5. Total Required at 0.00% (items 4 + 6)** \$ -
- 6. Reserve for Uncollected Taxes (item E above)** \$ N/A

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			2,413,604.49	xxxxxxxxxx
A. Taxes	83102-00	1,984,457.69	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00	429,146.80	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83105-00		xxxxxxxxxx	93,910.68
B. Tax Title Liens	83106-00		xxxxxxxxxx	-
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83108-00		xxxxxxxxxx	-
B. Tax Title Liens	83109-00		xxxxxxxxxx	-
4. Added Taxes			83110-00	19,053.99
5. Added Tax Title Liens			83111-00	-
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00		xxxxxxxxxx	(1) 77,112.38
B. Tax Title Liens - Transfer from Taxes	83107-00		(1) 77,112.38	xxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxx	2,338,747.80
8. Totals			2,509,770.86	2,509,770.86
9. Balance Brought Down			2,338,747.80	xxxxxxxxxx
10. Collected:			xxxxxxxxxx	1,726,879.11
A. Taxes	83116-00	1,718,148.78	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00	8,730.33	xxxxxxxxxx	xxxxxxxxxx
11. Interests and Costs - 2013 Tax Sale			83118-00	-
12. 2013 Taxes Transferred to Liens			83119-00	78,237.20
13. 2013 Taxes			83123-00	1,770,118.85
14. Balance December 31, 2013			xxxxxxxxxx	2,460,224.74
A. Taxes	83121-00	1,884,458.69	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00	575,766.05	xxxxxxxxxx	xxxxxxxxxx
15. Totals			4,187,103.85	4,187,103.85

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 73.84%

17. Item No. 14 multiplied by percentage shown above is \$ 1,816,574.97 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	771,640.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	771,640.00
		771,640.00	771,640.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2013	84115-00		XXXXXXXXXX
16. 2013 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	-
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2013	84119-00	XXXXXXXXXX	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2013 -

(84125-00)

Realized in 2013 Budget -

To Results of Operations (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 *	\$ 625,000.00	\$ 125,000.00	\$	\$ 500,000.00
2. Emergency Authorization - Schools	\$	\$	\$	\$ -
3. <u>Refunding of Accum. Absence</u>	\$ 940,000.00	\$ 250,000.00	\$ 550,000.00	\$ 1,240,000.00
4. <u>Refunding of Tax Appeals</u>	\$ 450,000.00	\$ 450,000.00	\$ 600,000.00	\$ 600,000.00
5. _____	\$	\$	\$	\$ -
6. _____	\$	\$	\$	\$ -
7. _____	\$	\$	\$	\$ -
8. _____	\$	\$	\$	\$ -
9. _____	\$	\$	\$	\$ -
10. _____	\$	\$	\$	\$ -
11. _____	\$	\$	\$	\$ -

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
 FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51**
NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED
NONE

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

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	NOT APPLICABLE 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		

Sheet 29

NOT APPLICABLE

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing board 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		-	-	-	-	-	-

Sheet 30

80027-00 80028-00

NOT APPLICABLE

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing board 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**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	58,546,000.00	
Issued	80033-02	xxxxxxxxxx	4,999,000.00	
Paid	80033-03	5,610,000.00	xxxxxxxxxx	
Refunded				
Outstanding, December 31, 2013	80033-04	57,935,000.00	xxxxxxxxxx	
		63,545,000.00	63,545,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 5,790,000.00
2014 Interest on Bonds *		80033-06	2,011,892.12	
ASSESSMENT SERIAL BONDS		NOT APPLICABLE		
Outstanding January 1, 2013	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	-	xxxxxxxxxx	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$ -
2014 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 2,011,892.12

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Multi Purpose	220,000.00	4,999,000.00	10/23/13	var
Total	220,000.00	4,999,000.00		
	80033-14	80033-15		

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

~~(COUNTY)~~(MUNICIPAL) Green Acres

LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	6,604.25	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	4,380.89	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	2,223.36	xxxxxxxxxx	
		6,604.25	6,604.25	
2014 Loan Maturities			80033-05	\$ 2,223.36
2014 Interest on Loans			80033-06	\$ 22.23
Total 2014 Debt Service for	Loan		80033-13	\$ 2,245.59
LOAN			NOT	APPLICABLE
Outstanding January 1, 2013	80033-07	xxxxxxxxxx	6,604.23	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	6,604.23	xxxxxxxxxx	
		6,604.23	6,604.23	
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

NOT APPLICABLE 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	xxxxxxxxxx		
Paid	80034-02		xxxxxxxxxx	
Outstanding, December 31, 2013	80034-03	-	xxxxxxxxxx	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04		\$ -	
2014 Interest on Bonds *	80034-05		\$ -	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034-06	xxxxxxxxxx		
Issued	80034-07	xxxxxxxxxx		
Paid	80034-08		xxxxxxxxxx	
Outstanding, December 31, 2013	80034-09	-	xxxxxxxxxx	
		-	-	
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	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
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. _____		\$ -	\$ -
7. _____		\$ -	\$ -

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Refunding of Accumulated Absence	525,000.00	12/28/10	1,240,000.00	12/27/13	1.000%	-	12,400.00	12/19/14
2.								
3. Refunding of Tax Appeals	900,000.00	12/28/11	300,000.00	12/27/13	1.000%	-	3,000.00	12/19/14
4.								
5. Emergency Notes	450,000.00	12/27/12	600,000.00	12/27/13	1.000%	-	6,000.00	12/19/14
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	1,875,000.00	XXXXXXXXXX	2,140,000.00	XXXXXXXXXX	XXXXXXXXXX	-	21,400.00	XXXXXXXXXX

Sheet 33

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

80051-01

80051-02

Memo: Type 1 School 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 2009 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

NOT APPLICABLE 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.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 34

NOT APPLICABLE

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

Assessment Notes with an original date of issue of December 31, 2010 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".

80051-01

80051-02

(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. 2011 Series, Capital Equipment Lease Program (Commerce Capital)	106,846.87	106,846.87	3,825.12
3. 2013 Series, Capital Equipment Lease Program (Commerce Capital)	404,432.02	136,625.93	1,954.75
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Totals	511,278.89	243,472.80	5,779.87

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2013		2013 Authorizations	Receipts	Expended	Authorizations Canceled	Balance - December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
01-84	East New Rd Landfill	132,801.48				28,266.57		104,534.91	-
26-96	RT 522 Section 5A	22,402.16						22,402.16	-
16-00	RT 522 Sections 2 and 4	1,155,188.57				405.00		1,154,783.57	-
42-01	Open Space	6,231.72				2,578.91		3,652.81	-
48-01	Improvements to Deans Hall Rd/ Fresh Pond	10.75						10.75	-
44-01	Purchase Police Equipment	29.72						29.72	-
08-02	Library Construction	3,653.67						3,653.67	-
40-03	Kendall Park Rd Impr Section 5	2,511.29						2,511.29	-
18-04	Improvement to Various Parks	580,847.28						580,847.28	-
24-02	PRk Development	21.25				21.25		-	-
86-04	Design Construction of 911 Memorial		460.80					460.80	-
47-05	Various Capital Improvements		75.50			75.50		-	-
80-05	Route 522 Section 1A	5,995,272.64						5,995,272.64	-
49-06	Various Capital Improvements	426.48				(29,863.04)		30,289.52	-
68-06	Improvements to Harvest Woods	993.25				993.25		-	-
47-08	Various Capital Improvements	136,652.30				2,912.15		133,740.15	-
52-08	Kendall Park Ambulance		29,502.40					-	29,502.40
35-09	Various Capital Improvements	15.00				15.00		-	-
38-03	Road Overlay	0.82						0.82	-
14-10	Purchase of Ambulance	22,265.98						22,265.98	-
05-11	Purchase 911 Equipment	522.99						522.99	-
Subtotals this Sheet ONLY		8,059,847.35	30,038.70	-	-	5,404.59	-	8,054,979.06	29,502.40

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

Sheet 35

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2013	80030-01	xxxxxxxxxx	
Received from 2013 Budget Appropriations *	80030-02	xxxxxxxxxx	
Received from 2013 Emergency Appropriations *	80030-03	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		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 to be 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
Purchase of Ambulance	200,000.00	190,000.00	10,000.00	10,000.00
Turf Fields Rowland Park (1)	760,000.00	361,000.00	19,000.00	
Various Capital(2)	1,800,000.00	1,368,000.00	72,000.00	72,000.00
(1) Partial Funding provide by the County so no debt authorized for their share				
(2) Partial funding provided by State DOT Grant so no dent authroized for their share				
Total 80032-00	2,760,000.00	1,919,000.00	101,000.00	82,000.00

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxx	814.40
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Cancelled Accried Interest on Bonds 12/31/09			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2013	80029-04	814.40	xxxxxxxxxx
		814.40	814.40

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

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.

MUNICIPALITIES ONLY
IMPORTANT !

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

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

A.

- 1. Total Tax Levy for the Year 2013 was \$ 166,588,939.81
- 2. Amount of Item 1 Collectetd in 2012 (*) \$ 164,501,548.54
- 3. Seventy (70) percent of Item 1 \$ 116,612,257.86

(*) Including prepayments and overpayment applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2013 ?

Answer YES or NO YES

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013 ?

Answer YES or NO YES If answer is "NO" give details

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

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

D.

- 1. Cash Deficit 2012 \$ -
- 2. 4% of 2012 Tax Levy for all puposes:
Levy -- \$ - = \$ -
- 3. Cash Deficit 2013 \$ -
- 4. 4% of 2013 Tax Levy for all puposes:
Levy -- \$ 166,588,939.81 = \$ 6,663,557.59

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$	<u>-</u>	\$	<u>-</u>
2. County Taxes	\$	<u>-</u>	\$	<u>-</u>
3. Amounts due Special Districts	\$	<u>-</u>	\$	<u>-</u>
4. Amounts due School Districts for Local School Tax	\$	<u>-</u>	\$	<u>-</u>

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 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".

INDEX

- 1, 1a., & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certificate
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3 & 3a 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 2013.
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (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 Tax Appropriations
- 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
- 32. Summary Statement of Debt Service Requirements-School-Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34. Debt Service for Assessment Notes
- 34a. 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 Convenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

- 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. 2012 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 2013; Utility Capital Surplus

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Water and Sewer Utility	
55 - 68	Second Utility	NOT APPLICABLE INTENTIONALLY LEFT OUT

Note:

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

**ANALYSIS OF WATER AND 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 Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
								...
								...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
								...
								...
								...
Reserve for Contributions								...
Due to Utility Operating								...
Other Liabilities								...
Trust Surplus	102,900.61							102,900.61
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
								...
Totals	102,900.61	0.00	0.00	0.00	0.00	0.00	0.00	102,900.61

Sheet 43

**SCHEDULE OF
WATER AND SEWER UTILITY 2013 BUDGET
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	960,000.00	960,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-	22,590,000.00	23,720,030.25	1,130,030.25
Fire Hydrant Service 91304-			-
Miscellaneous 91305-			-
Connection Fees	1,162,000.00	979,035.49	(182,964.51)
Reserve for debt service	159,000.00	159,000.00	-
Miscellaneous	67,353.00	92,006.63	24,653.63
Reserves- Capital Surplus	19,000.00	19,000.00	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
			-
			-
Subtotal	24,957,353.00	25,929,072.37	971,719.37
Deficit (General Budget) ** 91306-		-	-
91307-	24,957,353.00	25,929,072.37	971,719.37

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	24,957,353.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	24,957,353.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	24,957,353.00
Deduct Expenditures:	
Paid or Charged	24,846,538.08
Reserved	88,065.42
Surplus (General Budget)**	-
Total Expenditures	24,934,603.50
Unexpended Balance Canceled (See Footnote)	22,749.50

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION WATER AND SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	25,929,072.37	
Miscellaneous Revenue Not Anticipated	3,400.00	
2012 Appropriation Reserves Canceled *	13,756.96	
Total Revenue Realized		25,946,229.33
Expenditures:	xxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxx	
Paid or Charged	24,846,538.08	
Reserved	88,065.42	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	24,934,603.50	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		24,934,603.50
Excess		1,011,625.83
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2013 Operations" ("Excess in Operations" - Sheet 46)	1,011,625.83	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2013 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	32,586.24	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		32,586.24

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

**RESULTS OF 2013 OPERATIONS
WATER AND SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	971,719.37
Unexpended Balances of Appropriations	xxxxxxxxxx	22,749.50
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	3,400.00
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	13,756.96
Cancel Accounts Payable		
Deficit in Anticipated Revenue		xxxxxxxxxx
Prior Year Adjustments		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	1,011,625.83	xxxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 45, SECTION 2	1,011,625.83	1,011,625.83

OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	913,702.84
Excess in Results of 2013 Operations	xxxxxxxxxx	1,011,625.83
Amount Appropriated in 2013 Budget-Cash	960,000.00	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2013	965,328.67	xxxxxxxxxx
	1,925,328.67	1,925,328.67

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

Cash		2,550,656.88
Investments		
Interfund Accounts Receivable		367.33
Subtotal		2,551,024.21
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,610,253.28
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		940,770.93
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	24,557.74	
Operating Deficit #		
Total Other Assets		24,557.74
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		965,328.67

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

**SCHEDULE OF WATER AND SEWER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>1,991,873.11</u>
Increased by:		
Water And Sewer Rents Levied		\$ <u>23,187,039.94</u>
Decreased by:		
Collections	\$ <u>23,720,030.25</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Water And Sewer Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>23,720,030.25</u>
Balance December 31, 2013		\$ <u>1,458,882.80</u>

SCHEDULE OF WATER AND SEWER 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 AND SEWER UTILITY FUND

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

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Over expenditure</u>	\$ _____	\$ 24,557.74	\$ _____	\$ 24,557.74
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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$ -
2014 Interest on Bonds *		\$	
WATER AND SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXXXX	36,191,000.00	
Issued	XXXXXXXXXX	7,760,000.00	
Paid	3,570,000.00	XXXXXXXXXX	
Refunded			
Outstanding December 31, 2013	40,381,000.00	XXXXXXXXXX	
	43,951,000.00	43,951,000.00	
2014 Bond Maturities - Capital Bonds			\$ 3,705,000.00
2014 Interest on Bonds *		\$ 1,399,078.17	

INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 1,399,078.17
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 309,606.55
Subtotal	\$ 1,089,471.62
Add: Interest to be Accrued as of 12/31/2014	\$ 360,610.61
Required Appropriation 2014	\$ 1,450,082.23

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Multi Purpose	300,000.00	7,760,000.00	10/13/13	varies

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

WATER AND SEWER UTILITY _____ **LOAN**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Loan Maturities			\$ -
2014 Interest on Loans *		\$ -	
TER AND SEWER UTILITY _____ LOAN			
Outstanding January 1, 2013	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Loan Maturities			\$ -
2014 Interest on Loans *		\$ -	

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ -	NOT APPLICABLE
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

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR WATER AND SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - WATER AND 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 Appropriations - 2014	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER AND 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.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 51

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

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

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

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

SCHEDULE OF WATER AND SEWER UTILITY 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.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER AND SEWER (UTILITY CAPITAL FUND)

Sheet 52

IMPROVEMENTS		Balance January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2013	
Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
								-	-
22-84	Construction Rt 130	47,562.44				11,114.62		36,447.82	-
55-90	Various Water Sewer Improvements		19.51			19.51		-	-
21-11	Various Utility Improvements		3,098,263.68			770,474.47		525,000.00	1,802,789.21
67-95	Cons Pump Station 2A	2,178.45						2,178.45	-
52-97	Cons Pump Station 10	1,246.71	500.00					1,246.71	500.00
50-08	Deans Pond Lane		580,377.02					-	580,377.02
53-01	Water System Improvements	258,435.37				14,481.45		243,953.92	-
36-09	Kendall Pk Phase 9					(92,899.40)		92,899.40	-
56-01	Route 1 Sewer Line	224,477.39						224,477.39	-
48-03	Water main replacements	237,939.13				63,751.70		174,187.43	-
46-05	Upgrade of Wastewater Master Plan	79,130.31						79,130.31	-
50-06	Various Capital improvements	372,659.18				238,787.97		133,871.21	-
35-07	Various Capital improvements		1,000.00			1,000.00		-	-
								-	-
53-08	Various Capital improvements	100,211.70				6,816.60		93,395.10	-
16-12	Various Utility Improvements		3,018,571.05			2,610,153.49		-	408,417.56
23-12	Various Utility Improvements		9,742,933.97			2,754,636.47		5,428,297.50	1,560,000.00
22-13	Various Utility Improvements			1,666,500.00		587,785.05		912,214.95	166,500.00
								-	-
								-	-
Totals	70000-	1,323,840.68	16,441,665.23	1,666,500.00	-	6,966,121.93	-	7,947,300.19	4,518,583.79

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

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	81,109.68
Received from 2013 Budget Appropriations *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	81,109.68	XXXXXXXXXX
	81,109.68	81,109.68

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Received from 2013 Budget Appropriations *	XXXXXXXXXX	
Received from 2013 Emergency Appropriations *	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 to be permitted to lapse.

