

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

POPULATION LAST CENSUS 10,174
NET VALUATION TAXABLE 2013 598,627,820
MUNICODE 0822

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

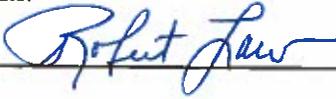
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

City of Woodbury, County of Gloucester

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 
Name Robert Law
Title CFO
Email RLaw@woodbury.nj.us

(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, Robert Law, CFO, am the Chief Financial Officer, License # N0502, of the City of Woodbury, County of Gloucester 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 City of Woodbury, PO Box 180, Woodbury, NJ 08096
Phone Number (856) 845-1300 ext. 129
Fax Number (856) 845-1309
Email RLaw@woodbury.nj.us

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 _____ City _____ of Woodbury 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 December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NOT APPLICABLE

Certified by me

This _____ day of _____, 2014

(Firm Name)

(Address)

(Address)

(Phone Number)

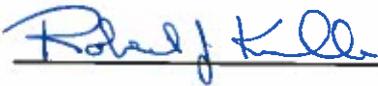
(Email)

(Fax Number)

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

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

Printed Name: Robert J. Kunkle

Signature: 

Certificate #: 005662

Date: March 6, 2014

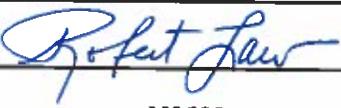
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90%
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a levy or appropriation "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: City of Woodbury
 Chief Financial Officer: Robert Law, CFO
 Signature: 
 Certificate #: N0502
 Date: 3/6/14

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.

Municipality: _____
 Chief Financial Officer: _____
 Signature: _____
 Certificate #: _____
 Date: _____

21-6001369

Fed I.D. #

City of Woodbury

Municipality

Gloucester

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	\$ <u>559,173.15</u>	\$ <u>36,087.76</u>	\$ _____

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

 X Single Audit

_____ Program Specific Audit

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

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

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.



Signature Of Chief Financial Officer

 3/6/14

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____, County of _____ during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Signature _____

Name _____

Title _____

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

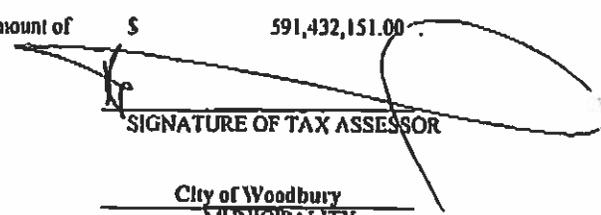
NOTE:

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 \$

591,432,151.00


SIGNATURE OF TAX ASSESSOR

City of Woodbury
MUNICIPALITY

Gloucester
COUNTY

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

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Totals from Sheet 3	5,930,184.54	-
Cash Liabilities:		
Appropriation Reserves		406,873.61
Due to State of New Jersey - Senior Citizens & Veterans Deductions		25,375.96
Local District School Tax Payable		-
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		4,462.39
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		-
Due to Federal & State Grant Fund		55,177.48
Reserve for Interlocal UCC Overpayments		16,307.40
Reserve for Encumbrances		117,107.83
Accounts Payable		9,386.06
Prepaid Taxes		212,789.33
Tax Overpayments		37,839.43
Due to State of New Jersey - License Fees		473.00
Reserve for Sale of Assets		5,853.81
Sub-total Cash Liabilities	C	891,646.30
Reserve for Receivables		1,921,869.57
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		3,116,668.67
Total	5,930,184.54	5,930,184.54

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1)	\$	2,100.00
		x	25%
	(2)	\$	525.00

Municipal Public Defender Trust Cash Balance December 31, 2013: (3) \$ 327.38

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) = \$ NONE

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:	<u>Robert Law, CFO</u>
Signature:	<u></u>
Certificate #:	<u>N0502</u>
Date:	<u>3/6/14</u>

Schedule of Trust Fund Reserves

	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1. <u>POAA</u>	\$ 1,840.39	\$ 234.00	100.00	\$ 1,974.39
2. <u>Performance Bond</u>	10,000.00			10,000.00
3. <u>Street Opening Dep</u>	10,306.44	637.00		10,943.44
4. <u>Public Defender</u>	89.38	9,697.86	9,459.86	327.38
5. <u>Fire Safety Penalty</u>	5,358.24			5,358.24
6. <u>Parks & Rec Donations</u>	32,727.11	34,724.00	17,301.26	50,149.85
7. <u>Tax Sale Premiums</u>	338,500.00	530,600.00	370,700.00	498,400.00
8. <u>TTL Redemption</u>	46,487.43	817,783.86	735,529.18	128,742.11
9. <u>Subdivision Escrow</u>	107,490.82	113,361.24	103,081.16	117,770.90
10. <u>Elections</u>	3,201.03	36,161.00	35,755.00	3,607.03
11. <u>Unemployment</u>	66,626.26	20,034.34	20,000.10	66,660.50
12. <u>CDBG Projects</u>	2,414.70	32.50		2,447.20
13. <u>Forfeiture</u>	19,834.29	21,975.58	17,200.83	24,609.04
14. <u>Payroll Ded. Pay.</u>	55,738.86	2,008,785.25	1,960,658.61	103,865.50
15. <u>Net Payroll</u>	-	6,749,213.35	6,749,213.35	-
16. <u>Police OS Escrow</u>	44,521.54	137,196.93	160,455.12	21,263.35
17. <u>Recycling</u>	64,133.23	14,702.94	18,605.23	60,230.94
18. <u>RCA Trust</u>	25,933.95		208.00	25,725.95
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
Totals:	\$ 835,203.67	10,495,139.85	10,198,267.70	\$ 1,132,075.82

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 Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	3,809,000.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	3,809,000.00
Cash	1,100,295.83	
Deferred Charges	-	
Due from Federal & State Grant Fund	103,731.41	
Deferred Charges to Future Taxation Funded	6,304,784.45	
Deferred Charges to Future Taxation Unfunded	5,909,000.00	
Due from Gloucester County - Matching Bus Grant	50,000.00	
Due from Gloucester County - CDBG NE Storm Ord#2181-13	50,000.00	
Due to Current Fund		7.17
Reserve for Donations		2,040.66
Reserve for Encumbrances		626,103.93
General Capital Bonds		5,515,508.00
Assessment Serial Bonds		-
Bond Anticipation Notes		2,100,000.00
Assessment Notes		-
Loans Payable		789,276.45
Loans Payable		-
Improvement Authorizations - Funded		194,961.04
Improvement Authorizations - Unfunded		4,277,219.86
Capital Improvement Fund		1,600.97
Down Payments on Improvements		-
Capital Surplus		11,093.61
Total	17,326,811.69	17,326,811.69

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	51,774.80	4,110,173.80	153,633.63	4,008,314.97
Trust - Assessment				-
Trust - Dog License		15,525.42	538.20	14,987.22
Trust - Other		1,172,797.09	14,596.51	1,158,200.58
Capital - General		1,108,073.97	7,778.14	1,100,295.83
Water - Operating Utility Operating				-
Water - Capital Utility Capital				-
Water/Sewer Utility Operating	25.00	1,514,416.83	75,098.31	1,439,343.52
Water/Sewer Utility Capital	-	100,803.44	-	100,803.44
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund				-
Water/Sewer Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	51,799.80	8,021,790.55	251,644.79	7,821,945.56

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2013.

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

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

Signature: 

Title: CFO

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

Fulton Bank of New Jersey:	
Current Fund	4,097,899.78
Water/Sewer Operating	1,514,416.83
Water/Sewer Capital	100,803.44
General Capital	1,108,071.81
Green Acres	2.16
Trust - Payroll	10,373.34
Trust - Agency	131,388.89
Trust - RCA	25,784.17
Trust - CDBG	2,447.20
Trust - Tax Sale Premiums	500,742.39
Trust - Tax Title Lien Redemption	129,077.63
Trust - Unemployment	66,660.50
PNC Bank:	
Trust Other Fund	80,561.89
Trust - Animal Control Fund	15,525.42
Police Outside Employment Escrow	21,089.39
Subdivision Escrow	119,250.36
Trust Recycling	60,509.46
Trust Forfeiture	20,629.32
Trust Clerk	4,282.55
Colonial Bank:	
Current Fund	12,274.02
Total	8,021,790.55

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

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

Grant	Balance Jan. 1, 2013	2013 Accrued	Received	Canceled	Balance Dec. 31, 2013
Federal Grants:					
USDOJ Bulletproof Vest Grant	6,000.00				6,000.00
DVRPC Community Development Initiative	70,002.04				70,002.04
NJDEP - 319h Federal Nonpoint Source Program	8,164.07				8,164.07
NJDOT Transportation Enhancement Program	12,065.69				12,065.69
NJDOT '09 Local Aid Bikeway Program	500,000.00		159,489.00		340,511.00
ARRA Transportation Enhancement Program	194,000.00				194,000.00
NJDOT FY13 Municipal Aid - Cooper St.	52,637.12		52,637.12		(0.00)
State Grants:					-
Clean Communities Grant	-	18,847.15	18,847.15		-
Drug Awareness & Resistance Education - Municipal Alliance Program	19,684.54	13,242.00	13,128.33		19,798.21
Safe & Secure Communities Program	57,714.00				57,714.00
Safe Streets to School Program	8,151.95				8,151.95
Body Armor Fund	-	3,696.62	3,696.62		-
Recycling Tonnage Grant	-	11,225.94	11,225.94		-
Green Communities Grant	3,000.00				3,000.00
Other Grants:	-				-
Gloucester County Art in the Street Grant	3,925.00	3,228.00	3,228.00		3,925.00
Sustainable Jersey Grant	-	2,000.00	2,000.00		-
					-
					-
Totals	935,344.41	52,239.71	264,252.16	-	723,331.96

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrances (Canceled)/ Adjustments	Expended	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
Federal Grants:						
OJP Bulletproof Vest Grant	1,184.15				1,184.15	(0.00)
NJ Transportation Trust Fund - W. Centre St.	44,965.92				-	44,965.92
NJDOT - '09 Local Aid Bikeway Program	499,101.50				175,129.00	323,972.50
ARRA Transportation Enhancement Program	194,000.00				194,000.00	-
NJDOT - FY13 Municipal Aid - Cooper St	175,214.19				175,214.19	-
NJDOT - FY11 Municipal Aid - Delaware Ph III	13,645.81				13,645.81	-
State Grants:						
Recycling Tonnage Grant	28,508.47		11,225.94		-	39,734.41
GovConnect Grant	500.00				-	500.00
Drunk Driving Enforcement Fund	7,790.34				7,790.34	-
Clean Communities Grant	37,165.63		18,937.15		1,122.30	54,980.48
Safe & Secure Communities Program	-					-
Alcohol Education & Rehabilitation Fund	0.00				-	0.00
Body Armor Fund	5,593.53		3,696.62		8,685.85	604.30
Mun Alliance on Alcohol & Drug Abuse	8,830.48	16,553.00			16,641.00	8,742.48
PARIS Grant	635.88					635.88
Green Communities Grant	2,210.73					2,210.73
Neighborhood Preservation Program	11,370.18					11,370.18
Sustainable Jersey Grant	-		2,000.00		1,848.27	151.73
Other Grants:						
DVRPC TCDI Grant	531.71					531.71
Gloucester County Art in the Street Grant	1,013.81		3,228.00		3,228.00	1,013.81
ExxonMobil Foundation Grant	2,452.00				-	2,452.00
Walmart Grant - Police	2,000.00				-	2,000.00
Walmart Grant - Fire	2,000.00				-	2,000.00
Donation to Fire Department	650.00				-	650.00
Totals	1,039,364.33	16,553.00	39,087.71	-	598,488.91	496,516.13

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

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Federal and State Grants Receivable	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
Federal Grants						-
USDOJ Bulletproof Vest Grant	-					-
NJDOT FY13 Mun Aid - Cooper Street	-					-
State Grants:						-
Clean Communities Grant	\$ 90.00	\$ 18,937.15			18,847.15	\$ -
Municipal Alliance Program	-	13,242.00			13,242.00	-
Safe and Secure Communities Program	-	-				-
Alcohol Education & Rehabilitation Fund	-	-				-
Body Armor Fund	-	3,696.62			3,696.62	-
Recycling Tonnage Grant	-	11,225.94			11,225.94	-
Drunk Driving Enforcement Fund						-
Other Grants:						-
Gloucester County Art in the Street Grant	-	3,228.00			3,228.00	-
Sustainable Jersey Grant	-	2,000.00			2,000.00	-
						-
						-
Totals	90.00	52,329.71	-		52,239.71	-

*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	12,929,758.00
Paid	12,929,758.00	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	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 Board of Education for use of local schools	12,929,758.00	12,929,758.00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXX	
2013 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2013 85046-00	-	XXXXXXXXXX
	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	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	-	-

REGIONAL HIGH SCHOOL TAX

	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	-	-

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	2,465.85
2013 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	3,660,628.07
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	265,916.39
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	4,462.39
Paid	3,929,010.31	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	4,462.39	XXXXXXXXXX
	3,933,472.70	3,933,472.70

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	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2013 80003-09	-	
	-	-

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	XXXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2013	80004-10	-	
		-	-

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	-	
		-	-

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	-	
		-	-

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	-	
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,000,000.00	1,000,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,902,716.00	3,000,877.71	98,161.71
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	39,087.71	39,087.71	-
			-
Total Miscellaneous Revenue Anticipated 80103-	2,941,803.71	3,039,965.42	98,161.71
Receipts from Delinquent Taxes 80104-	530,000.00	938,393.53	408,393.53
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	8,982,284.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	8,982,284.00	8,969,163.44	(13,120.56)
	13,454,087.71	13,947,522.39	493,434.68

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	24,813,510.29
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	12,929,758.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	3,926,544.46	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	4,462.39	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,016,418.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	8,969,163.44	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	25,829,928.29	25,829,928.29

* 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 APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	13,415,000.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	39,087.71
Appropriated for 2013 (Budget Statement Item 9)	80012-03	13,454,087.71
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	13,454,087.71
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	13,454,087.71
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	12,030,714.20
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,016,418.00
Reserved	80012-10	406,873.61
Total Expenditures	80012-11	13,454,005.81
Unexpended Balances Canceled (see footnote)	80012-12	81.90

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2013 Authorizations	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	XXXXXXXXXX	-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

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)..... _____

LESS: Proceeds from Accelerated Tax Sale..... _____

NET Cash Collected _____

Line 5c (sheet 22) Total 2013 Tax Levy..... _____

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

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)..... _____

LESS: Proceeds from Tax Levy Sale (excluding premium)..... _____

NET Cash Collected _____

Line 5c (sheet 22) Total 2013 Tax Levy..... _____

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	27,787.04
2. Sr. Citizens Deductions Per Tax Billings	22,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	71,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,337.19
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	1,250.00
9. Received in Cash from State	XXXXXXXXXX	87,751.73
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	25,375.96	XXXXXXXXXX
	120,125.96	120,125.96

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

Line 2	22,500.00		
	22,500.00		
Line 3	71,750.00		
	71,750.00		
Line 4	500.00		
	500.00		
Sub-Total	94,750.00		
	94,750.00		
Less: Line 7	3,337.19		
	3,337.19		
To Item 10, Sheet 22	91,412.81		
	91,412.81		

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	-
Taxes Pending Appeals		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) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		-	-

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

Lorraine Reeves
Signature of Tax Collector

T-0705
License #

March 6, 2014
Date

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

	YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-	12,472,919.00	XXXXXXXXXX
2. Local District School Tax - Actual 80016-		12,929,758.00
Estimate** 80017-	13,200,000.00	XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		3,926,544.46
Estimate* 80021-	4,100,000.00	XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	29,772,919.00	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02	4,641,678.82	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	25,131,240.18	
11. Amount of item 10 Divided by 95.90% [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	26,205,121.18	
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	13,200,000.00	* Must not be stated in an amount less than "actual" Tax of year 2013.
Regional School District Tax (Amount Shown on Line 3 Above)	-	** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	4,100,000.00	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	8,905,121.18	
Total Amount (see Line 11)	26,205,121.18	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	1,073,881.00	
<u>Computation of "Tax in Local Municipal Budget"</u>		Note:
Item 1 - Total General Appropriations	12,472,919.00	The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes	1,073,881.00	
Sub-Total	13,546,800.00	
Less: Item 9 - Total Anticipated Revenues	4,641,678.82	
Amount to be Raised by Taxation in Municipal Budget 80024-07	8,905,121.18	

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		1,492,525.29	XXXXXXXXXX
A. Taxes	83102-00	820,910.13	XXXXXXXXXX
B. Tax Title Liens	83103-00	671,615.16	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX
A. Taxes	83105-00		-
B. Tax Title Liens	83106-00		-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX
B. Tax Title Liens	83109-00		XXXXXXXXXX
4. Added Taxes	83110-00	990.84	XXXXXXXXXX
5. Added Tax Title Liens	83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		-
B. Tax Title Liens - Transfers from Taxes	83107-00	-	XXXXXXXXXX
7. Balance Before Cash Payments			1,493,516.13
8. Totals		1,493,516.13	1,493,516.13
9. Balance Brought Down		1,493,516.13	XXXXXXXXXX
10. Collected:			938,393.53
A. Taxes	83116-00	795,131.45	XXXXXXXXXX
B. Tax Title Liens	83117-00	143,262.08	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale	83118-00		XXXXXXXXXX
12. 2013 Taxes Transferred to Liens	83119-00	41,240.42	XXXXXXXXXX
13. 2013 Taxes	83123-00	836,860.03	XXXXXXXXXX
14. Balance December 31, 2013			1,433,223.05
A. Taxes	83121-00	863,629.55	XXXXXXXXXX
B. Tax Title Liens	83122-00	569,593.50	XXXXXXXXXX
15. Totals		2,371,616.58	2,371,616.58

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 62.83%

17. Item No. 14 multiplied by percentage shown above is 900,510.69 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	429,700.00	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	429,700.00
		429,700.00	429,700.00

CONTRACT SALES

		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	-
		-	-

MORTGAGE SALES

		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	-
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*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<u>Sub-total Current Fund</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	6,331,044.00	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03	815,536.00	XXXXXXXXXX	
Outstanding December 31, 2013	80033-04	5,515,508.00	XXXXXXXXXX	
		6,331,044.00	6,331,044.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 850,536.00
2014 Interest on Bonds *		80033-06	220,681.90	
ASSESSMENT SERIAL BONDS				
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	\$ 220,681.90

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
MUNICIPAL GREEN ACRES LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	847,826.05	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03	58,549.60	XXXXXXXXXX	
Outstanding December 31, 2013	80033-04	789,276.45	XXXXXXXXXX	
		847,826.05	847,826.05	
2014 Loan Maturities			80033-05	\$ 59,468.75
2014 Interest on Loans			80033-06	\$ 11,322.68
Total 2014 Debt Service for	Loan		80033-13	\$ 70,791.43

LOAN

Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
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
None				
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 -01	Amount Issued -02	Date of Issue	Interest Rate
None				
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 **	
1. Bond Anticipation Notes of 2013	2,100,000.00	12/31/2013	2,100,000.00	7/1/2014	0.97%	-	10,298.17	7/1/2014
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	2,100,000.00		2,100,000.00			-	10,298.17	

Sheet 33

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes 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. NONE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 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 Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

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

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
Totals from Sheet 35	226,286.65	4,477,453.97	1,120,000.00	-	1,370,327.76	(18,768.04)	194,961.04	4,277,219.86
Total	70000- 226,286.65	4,477,453.97	1,120,000.00	-	1,370,327.76	(18,768.04)	194,961.04	4,277,219.86

Sheet 35a

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		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
General Improvements (2181-13)	520,000.00	446,500.00	23,500.00	-
General Improvements (2194-13)	600,000.00	522,500.00	27,500.00	
Total 80032-00	1,120,000.00	969,000.00	51,000.00	-

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	11,093.61
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations 80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue 80029-03		XXXXXXXXXX
Balance December 31, 2013 80029-04	11,093.61	XXXXXXXXXX
	11,093.61	11,093.61

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013	_____
2. Amount of Cash in Special Trust Fund as of December 31, 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 \$ 25,872,197.43
 - 2. Amount of Item 1 Collected in 2013 (*) \$ 24,813,510.29
 - 3. Seventy (70) percent of Item 1 \$ 18,110,538.20

(*) Including prepayments and overpayments applied.

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

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

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

- D.
- 1. Cash Deficit 2012 \$ _____
 - 2. 4% of 2012 Tax Levy for all purposes:
 Levy - - _____ = \$ _____ -
 - 3. Cash Deficit 2013 \$ _____
 - 4. 4% of 2013 Tax Levy for all purposes:
 Levy - - 25,872,197.43 = \$ 1,034,887.90

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ _____	\$ <u>4,462.39</u>	\$ <u>4,462.39</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____ -	\$ _____ -

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS 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:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

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

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

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION

WATER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		-
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		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		
Budget Appropriation - Surplus (General Budget) **	-	
Balance of "Results of 2013 Operation"		
Remainder= ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Balance of "Results of 2013 Operation"		
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

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

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

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

OPERATING SURPLUS - WATER UTILITY

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

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

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

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 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		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2013		\$ _____ -

SCHEDULE OF WATER UTILITY LIENS

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

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

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

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

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

INTEREST ON BONDS - WATER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	
WATER UTILITY _____ LOAN			
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2013

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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 Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

Sheet 51a

(Do not crowd - add additional sheets)

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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 CAPITAL 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	-	-	-	-

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	XXXXXX	
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2013 Budget Revenue		XXXXXX
Balance December 31, 2013	-	XXXXXX
	-	-

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

POST CLOSING

TRIAL BALANCE WATER/SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
WATER/SEWER UTILITY OPERATING FUND		
Cash	1,439,343.52	
Investments		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	87,378.74	
Liens Receivable	102,547.20	
Due from Water/Sewer Utility Capital Fund	1,307,212.86	
Due from Payroll Account	10,114.76	
Deferred Charges (Sheet 62)	-	
Cash Liabilities:		
Appropriation Reserves		332,281.25
Accrued Interest on Bonds, Loans and Notes		100,411.61
Reserve for Encumbrances		45,130.48
Accounts Payable		373.11
Utility Rent Overpayment		72,268.20
Prepaid Rents		8,289.17
Sub-total Cash Liabilities	C	558,753.82
Reserve for Consumer Accounts and Lien Receivable		189,925.94
Fund Balance		2,197,917.32
Total Operating Fund	2,946,597.08	2,946,597.08

(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 WATER/SEWER UTILITY FUND

AS AT DECEMBER 31, 2013
OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
WATER/SEWER UTILITY CAPITAL FUND		
Cash	100,803.44	
Investments		
Deferred Charges (Sheet 62)	-	
Due from NJEIT - Loan	2,760,474.00	
Fixed Capital - Water	14,967,588.65	
Fixed Capital - Sewer	5,254,620.07	
Fixed Capital Authorized & Uncompleted	13,379,211.87	
Due from Federal & State Grant Fund	161,133.80	
Bond Anticipation Notes Payable		2,400,000.00
Loans Payable		-
Loans Payable		5,012,302.79
Serial Bonds Payable		6,914,492.00
Improvement Authorizations:		
Funded		1,434,466.29
Unfunded		830,121.22
Capital Improvement Fund		125,105.18
Capital Surplus		26,451.70
Reserve for Encumbrances		32,050.71
Due to Water/Sewer Utility Operating		1,307,212.86
Reserve for Amortization		18,245,785.08
Reserve for Deferred Amortization		295,844.00
Estimated Proceeds Bonds and Notes	732,996.72	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	732,996.72
Total Capital Fund	37,356,828.55	37,356,828.55

(Do not crowd - add additional sheets)

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

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2013**

Title of Account	Debit	Credit
Cash	-	
NONE		
Assessment Notes		-
Assessment Serial Bonds		-
Fund Balance		-
	-	-

(Do not crowd - add additional sheets)

ANALYSIS OF WATER/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:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
NONE								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 57

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	490,000.00	490,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			-
Rents	5,035,000.00	5,662,410.30	627,410.30
Miscellaneous	20,000.00	58,319.79	38,319.79
			-
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	5,545,000.00	6,210,730.09	665,730.09
Deficit (General Budget) ** _____ 07			
_____ 08	5,545,000.00	6,210,730.09	665,730.09

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX
Adopted Budget	5,545,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	5,545,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	5,545,000.00
Deduct Expenditures:	
Paid or Charged	5,177,997.70
Reserved	332,281.25
Surplus (General Budget) **	
Total Expenditures	5,510,278.95
Unexpended Balance Canceled (See Footnote)	34,721.05

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF 2013 OPERATION

WATER/SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	6,210,730.09	
Miscellaneous Revenue Not Anticipated	17,826.51	
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	281,342.51	
Total Revenue Realized		6,509,899.11
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	5,177,997.70	
Reserved	332,281.25	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	5,510,278.95	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		5,510,278.95
Excess		999,620.16
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2013 Operation (("Excess in Operations" - Sheet 60)	999,620.16	

Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2013 Operation (("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	281,342.51	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		281,342.51

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

RESULTS OF 2013 OPERATIONS

WATER/SEWER

UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	665,730.09
Unexpended Balances of Appropriations	XXXXXX	34,721.05
Miscellaneous Revenue Not Anticipated	XXXXXX	17,826.51
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	281,342.51
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	999,620.16	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	999,620.16	999,620.16

OPERATING SURPLUS -

WATER/SEWER

UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXX	1,688,297.16
Excess in Results of 2013 Operations	XXXXXX	999,620.16
Amount Appropriated in 2013 Budget - Cash	490,000.00	XXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2013	2,197,917.32	XXXXXX
	2,687,917.32	2,687,917.32

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

Cash		1,439,343.52
Investments		-
Interfund Accounts Receivable		1,317,327.62
Subtotal		2,756,671.14
Deduct Cash Liabilities Marked with "C" on Trial Balance		558,753.82
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,197,917.32
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET		2,197,917.32

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

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012 \$ 456,735.42

Increased by:

WATER/SEWER Rents Levied \$ 5,306,866.92

Decreased by:

Collections \$ 5,651,554.36

Overpayments applied \$ 10,855.94

Transfer to Water/Sewer Liens \$ 13,813.30

Other \$ _____

\$ 5,676,223.60

Balance December 31, 2013 \$ 87,378.74

SCHEDULE OF WATER/SEWER LIENS

Balance December 31, 2012 \$ 88,733.90

Increased by:

Transfers from Accounts Receivable \$ 13,813.30

Penalties and Costs \$ _____

Other \$ _____

\$ 13,813.30

Decreased by:

Collections \$ _____

Other \$ _____

\$ -

Balance December 31, 2013 \$ 102,547.20

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER/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 Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX	-	
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *			
WATER/SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXX	7,748,956.00	
Issued	XXXXXX	-	
Paid	834,464.00	XXXXXX	
Outstanding December 31, 2013	6,914,492.00	XXXXXX	
	7,748,956.00	7,748,956.00	
2014 Bond Maturities - Capital Bonds			\$ 839,464.00
2014 Interest on Bonds *		260,217.49	

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	260,217.49	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	70,240.64	
Subtotal	189,976.85	
Add: Interest to be Accrued as of 12/31/2014	63,466.59	
Required Appropriation 2014		\$ 253,443.44

LIST OF BONDS ISSUED DURING 2013

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY LOAN**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	
<u>WATER/SEWER UTILITY LOAN</u>			
Outstanding January 1, 2013	XXXXXX	2,591,398.48	
Issued	XXXXXX	2,604,883.00	
Paid	183,978.69	XXXXXX	
Outstanding December 31, 2013	5,012,302.79	XXXXXX	
	5,196,281.48	5,196,281.48	
2014 Loan Maturities			\$ 257,103.37
2014 Interest on Loans *		\$ 90,489.26	

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$ 90,489.26	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 30,170.97	
Subtotal	\$ 60,318.29	
Add: Interest to be Accrued as of 12/31/2014	\$ 28,984.12	
Required Appropriation 2014		\$ 89,302.41

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NJEIT Loan 2013	114,374.05	2,604,883.00	5/22/2013	various
	114,374.05	2,604,883.00		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Bond Anticipation Notes of 2013	\$ 2,400,000.00	12/31/2013	2,400,000.00	7/1/2014	0.97%	-	11,769.33	7/1/2014
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
			2,400,000.00			-	11,769.33	

Sheet 64

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

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

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

All notes with an original date of issue of 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/Sewer	UTILITY BUDGET
2014 Interest on Notes	\$ 11,769.33
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ -
Subtotal	\$ 11,769.33
Add: Interest to be Accrued as of 12/31/2014	\$ -
Required Appropriation - 2014	\$ 11,769.33

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2. NONE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.			-			-	-	

Sheet 65

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

Sheet 65a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/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	
Water/Sewer Improvements (1938-02)	304,535.31				468.00	240,000.00	64,067.31		
Water/Sewer Improvements (2009-05)	77,281.79				63,876.87		13,404.92		
Water/Sewer Improvements (2030-06)	18,485.25				12,240.00	(4,139.00)	10,384.25		
Water/Sewer Improvements (2049-07)	307,726.61				13,700.00		294,026.61		
Water/Sewer Improvements (2083-08)	97,799.88				1,242.50		96,557.38		
Reconstruction of Reservoir (2100-09)	493,717.52	132,990.00			-		493,717.52	132,990.00	
Acquisition of Hook Truck/Wash Facility	72,808.30				500.00		72,308.30		
Delaware Street (2124-10)					4,024.78	(5,379.22)		1,354.44	
Water Mains (2130-11)		58,931.60			1,540,284.75	(1,481,484.65)		131.50	
Delaware St./Red Bk Water Treatmt (2138-11)	150,000.00				-		150,000.00	-	
Water/Sewer Improvements (2172-12)		361,716.96			185,409.18	(19,337.50)		195,645.28	
Water/Sewer Improvements (2180-13)					-	(240,000.00)	240,000.00		
Rehabilitation/Reline Sewer Mains (2182-13)			500,000.00		-			500,000.00	
Total	70000-	1,522,354.66	553,638.56	500,000.00	-	1,821,746.08	(1,510,340.37)	1,434,466.29	830,121.22

Sheet 66

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

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXX	106,105.18
Received from 2013 Budget Appropriation *	XXXXXX	19,000.00
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2013	125,105.18	XXXXXX
	125,105.18	125,105.18

WATER/SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER/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
Various Water/Sewer				
Improvements	500,000.00	500,000.00		
	500,000.00	500,000.00	-	-

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	XXXXXX	26,451.70
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2013 Budget Revenue		XXXXXX
Balance December 31, 2013	26,451.70	XXXXXX
	26,451.70	26,451.70

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 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 filed in should be marked "Not Applicable".

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