ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS **5,765**
NET VALUATION TAXABLE 2013 **859,544,139**
MUNICODE **2160**

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 **Lopatcong** ,County of **Warren**

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 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature **David H. Evans of Nisivoccia LLP**

Title **Registered Municipal Accountant**

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared 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 **Mary E. Dobes**, am the Chief Financial Officer, License # **NO 207**, of the **Township** of **Lopatcong**, County of **Warren** 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 assurance 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 **232 South Third Street**

Phone Number **908-859-3355**

Fax Number **908-213-1037**

Email dobesb@lopatcongtwp.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

David H. Evans
(Registered Municipal Accountant)
Nisivoccia LLP
(Firm Name)
200 Valley Road Suite 300
(Address)
Mount Arlington, NJ 07856
(Address)
973-328-1825
(Phone Number)
973-328-0507
(Fax Number)
devans@nisivoccia.com
(Email)

Certified by me

this 10th day of February, 2014.

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed Name: **John Fritts**

Signature: _____

Certificate #: **008293**

Date: _____

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 "CAP" waiver per N.J.S.A. 40A:4-45.3ee

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: **Township of Lopatcong**

Chief Financial Officer: **Mary E. Dobes**

Signature: _____

Certificate #: **NO 207**

Date: _____

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: _____

22-6002047
Fed I.D. #

Township of Lopatcong
Municipality

Warren
County

Report of Federal and State Financial Assistance
Expenditure of Awards

Fiscal Year Ending: 12/31/2013

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL		$ 20,194.09	$ -

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

_____ **Single Audit**

_____ **Program Specific Audit**

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

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

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

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

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

_____ Signature of Chief Financial Officer

_____ 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 _____ of _____, County of _____ during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title **Registered Municipal Accountant**

(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.

N/A

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 2013 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 $ _____.

SIGNATURE OF TAX ASSESSOR

Township of Lopatcong

MUNICIPALITY

Warren

COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	2,236,819.03	
Due From State of New Jersey:		
Senior Citizens and Veterans Deductions	4,684.43	
Receivables Offset with Full Reserves:		
Delinquent Property Taxes Receivable	550,021.72	
Tax Title Lien Receivable	139,785.18	
Revenue Accounts Receivable	1,993.71	
Property Acquired for Taxes - Assessed Valuation	577,800.00	
Due From:		
Federal and State Grant Fund	127,663.18	
Trust Fund	6,722.75	
General Capital Fund	93,289.04	
Payroll	147.98	
	1,497,423.56	
Deferred Charges:		
Overexpenditure of Appropriation Reserve	15,800.09	
Special Emergency	197,383.20	
Totals	**3,952,110.31**	

(Do not crowd - add additional sheets)

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

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

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Appropriation Reserves:		
Unencumbered		41,330.00
Encumbered		20,904.31
		62,234.31
Prepaid Taxes		120,305.42
Accounts Payable		114.02
Due to County for Added Taxes		51,577.51
Due to State of New Jersey - Marriage Licenses		890.00
Due Other Trust Fund Tax Sale Premium		73,749.00
Due Open Space Trust Fund		1,410.00
Due Sewer Operating Fund		300,000.00
Due Sewer Capital Fund		150,000.00
Local School District Taxes Payable		1,154,665.30
Reserve for Update of Master Plan		7,208.71
Reserve for Sale of Municipal Assets		24.60
Reserve for Third Party Liens		16,354.43
		1,938,533.30 "c"
Reserve for Receivables		1,497,423.56
Fund Balance		516,153.45
		3,952,110.31

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

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

Sheet 4

N/A

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash and Cash Equivalents	42,259.81	
Grants Receivable	204,691.33	
Appropriated Reserves		89,768.89
Unappropriated Reserves		29,519.07
Due Current Fund		127,663.18
Totals	**246,951.14**	**246,951.14**

(Do not crowd - add additional sheets)

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 and Cash Equivalents	192.88	
Due to State of NJ		5.40
Animal Control Fund Reserve		187.48
Total Animal Control Fund	**192.88**	**192.88**
Unemployment Compensation Insurance:		
Cash and Cash Equivalents	3,137.20	
Reserve for Unemployment Compensation Insurance		3,137.20
	3,137.20	**3,137.20**

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Other Trust Funds:		
Cash and Cash Equivalents	1,073,260.03	
Due From Current Fund for Tax Sale Premium	73,749.00	
Due From Current Fund - Open Space	1,410.00	
Due Current Fund		6,722.75
Reserve for:		
Encumbrances		95,925.82
Sub-Division Fees		494,152.13
Detention Basin/Sidewalk Construction		83,975.12
Tax Sale Premium		88,400.00
Open Space		7,210.10
Parking Offenses Adjudication Act		610.60
Public Defender		287.27
Committee on Affordable Housing		65,784.56
Recreation Trust		58,187.19
Community Hope		230,000.00
Snow Removal		6,966.68
Outside Employment of Police Officers		10,196.81
Total Other Trust Funds	**1,148,419.03**	**1,148,419.03**

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1)	$	2,600.00
		x	25%
	(2)	$	650.00
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	$	287.27

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

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

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: Mary E. Dobes

Signature: _____

Certificate #: NO 207

Date: _____

Schedule of Trust Fund Reserves

	Purpose	Amount per 12/31/2012 Audit Report	Receipts	Disbursements	Balance as of 12/31/2013
1.	Community House Trust	230,000.00			230,000.00
2.	UCI Deposits	447.79	8,944.54	6,255.13	3,137.20
3.	Subdivision Fees	421,054.56	154,293.29	81,195.72	494,152.13
4.	Detention Basin/Sidewalk Construction	140,721.42		56,746.30	83,975.12
5.	Tax Sale Premium Funds	80,700.00	86,500.00	78,800.00	88,400.00
6.	Open Space Trust	5,691.96	1,518.14		7,210.10
7.	Outside Employment of Police Officers	994.21	9,202.60		10,196.81
8.	Parking Offenses Adjudication Act	610.60			610.60
9.	Public Defender	145.27	942.00	800.00	287.27
10.	Committee on Affordable Housing	16,428.74	49,395.82	40.00	65,784.56
11.	Recreation	56,766.69	133,384.52	131,964.02	58,187.19
12.	Snow Removal		20,000.00	13,033.32	6,966.68
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
	Totals:	953,561.24	464,180.91	368,834.49	1,048,907.66

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

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

Sheet 7
N/A

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	500.00	XXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXX	500.00
Cash and Cash Equivalents	48,111.19	
Grant Receivable	120,000.00	
Deferred Charges to Future Taxation:		
Funded	6,047,000.00	
Unfunded	1,025,850.00	
Serial Bonds Payable		6,047,000.00
Bond Anticipation Notes Payable		1,025,350.00
Improvement Authorizations:		
Funded		13,005.75
Capital Improvement Fund		3,057.40
Due Current Fund		93,289.04
Reserve for:		
To Pay Debt Service		47,170.12
Fund Balance		12,088.88
Totals	**7,241,461.19**	**7,241,461.19**

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	198,389.94	2,118,383.09	(79,954.00)	2,236,819.03
Trust - Assessment				
Trust - Dog License		1,187.23	(994.35)	192.88
Trust - Other	350.00	1,081,995.98	(5,948.75)	1,076,397.23
Capital - General		48,111.19		48,111.19
Water - Operating				
Water - Capital				
Sewer Utility Assessment Trust		191,503.08	(191,431.18)	71.90
Public Assistance **				
Special Garbage District				
Sewer - Operating	227,154.12	(35,620.65)	(34,693.74)	156,839.73
Sewer - Capital		3,117,930.95		3,117,930.95
Federal and State Grant Fund		42,259.81		42,259.81
Total	425,894.06	6,565,750.68	(313,022.02)	6,678,622.72

* Include Deposits in Transit

** Be sure to include 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 Desposit" 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: **Registered Municipal Accountant**

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Team Capital Bank #80013495	**2,118,383.09**
Animal Control:	
Team Capital Bank #80013388	**1,187.23**
General Capital:	
Team Capital # 80013528	**48,111.19**
Sewer Operating:	
Team Capital Bank #80013502	**(35,620.65)**
Sewer Capital:	
Team Capital Bank #80013487	243,108.97
Team Capital Bank #00013990	2,874,821.98
	3,117,930.95
Sewer Utility Assessment Trust:	
Team Capital Bank # 80013479	**191,503.08**
Federal and State Grant Fund	
Team Capital #12010799	42,258.83
Team Capital #20036802	0.98
	42,259.81
Trust Funds:	
Team Capital Bank#80013346	106,794.41
Bank of America Acct #999400649	308,706.23
Capital Team Bank Acct #80013453	3,137.20
Team Capital Bank Acct #12005104	12,936.07
Team Capital Bank Acct #80122022	230,000.00
Team Capital Bank Acct #29003860	179,115.87
Team Capital Bank Acct #12100970	130.60
Team Capital Bank Acct #80013536	154,444.28
TeamCapitalBank CD #30004063	86,731.32
	1,081,995.98
Total All Funds	**6,565,750.68**

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 Budget Revenue Realized	Received	Transfer From Unappropriated Reserves		Balance Dec. 31, 2013
Municipal Alliance:						
2003	2,455.28					2,455.28
2004	378.96					378.96
Domestic Violence Training Program - 2003	2,082.06					2,082.06
Recycling Tonnage Grant:						
2007	321.91					321.91
Stormwater Management Grant - 2007	2,117.00					2,117.00
Fire Company Grant	3,590.00					3,590.00
New Jersey Department of Transportation						
Grant	40,000.00					40,000.00
Community Forestry Grant	119.00					119.00
Drive Sober or Get Pulled Over		3,586.20		3,586.20		
U Drink, U Drive, U Lose Grant:						
2006	1,087.12					1,087.12
2007	2,913.00					2,913.00

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transfer From Unappropriated Reserves		Balance Dec. 31, 2013
Clean Communities Grant		17,550.49		17,550.49		
Safe and Secure Communities Program:						
2008	30,770.00					30,770.00
2009	22,025.00					22,025.00
2010	1,821.00					1,821.00
Assistance to Firefighters Grant:	28,342.00					28,342.00
2010	17,933.50					17,933.50
Obey the Signs or Pay the Fines Grant	175.00					175.00
NJBPU Clean Energy Program	36,235.50					36,235.50
South First Street Developers Share	12,325.00					12,325.00
Totals	204,691.33	21,136.69		21,136.69		204,691.33

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87				
Recycling Tonnage Grant:							
2011	695.50				695.50		
2012	4,859.99				4,859.99		
New Jersey Transportation Trust Fund:							
2012	1,635.53						1,635.53
Pothole Repair Program-1996	0.84						0.84
Environmental Services Grant - 1999	61.57						61.57
GIS Grant - 2001	2,500.00						2,500.00
Federal Recreation Trails Grant - 2001	326.67						326.67
State Forestry Grant	484.41						484.41
South First Street Developers Share	3,896.76				585.00		3,311.76
Clean Communities Program:							
2011	8,843.22				500.00		8,343.22
2012	5,176.10						5,176.10
2013			17,550.49		7,609.61		9,940.88

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87				
Donations for Shade Trees-2002	267.50						267.50
Emergency Planning Grant-2004	134.56						134.56
NJ Motor Vehicle Fines	653.00						653.00
Safe & Secure Communities Program:							
2009	5,931.05						5,931.05
2010	1,821.00						1,821.00
Obey the Signs or Pay the Fines	175.00						175.00
Donations for Announcers Booth	561.59						561.59
Donations for Police Department				400.00			400.00
Donations for Police Equipment	1,876.90			4,123.10	4,438.10		1,561.90
Hepatitis B Inoculation				1,140.00			1,140.00
Assistance to Firefighters Grant	11.03						11.03
Assistance to Firefighters Grant:							
Local Match	211.92						211.92
Wastewater Management Grant	9,389.65						9,389.65
Reserve for DOT Local Aid Grant	7,660.00						7,660.00
Drunk Driving Enforcement Fund	9,962.96			5,430.00	6,528.99		8,863.97

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87				
Reserve for Body Armor Grant	13,651.97						13,651.97
Body Armor Grant	1,725.49						1,725.49
Warren County DARE Officer Assoc	242.08						242.08
Drive Sober or Get Pulled Over		3,586.20					3,586.20
Totals	82,756.29	3,586.20	17,550.49	11,093.10	25,217.19		89,768.89

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87					
Clean Communities Grant	20.94		17,550.49		17,550.49			20.94
Drive Sober Grant	3,586.20	3,586.20						
Body Armor Grant	0.43				2,098.31			2,098.74
Recycling Tonnage Grant					4,267.39			4,267.39
Safe and Secure Communities Grant					23,132.00			23,132.00
Totals	3,607.57	3,586.20	17,550.49		47,048.19			29,519.07

* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2013		XXXXXXX	XXXXXXX
School Tax Payable #	85001-00	XXXXXXX	500,020.28
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXX	6,258,572.00
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXX	12,708,372.00
Levy Calendar Year 2013		XXXXXXX	
Paid		12,053,726.98	XXXXXXX
Balance December 31, 2013		XXXXXXX	XXXXXXX
School Tax Payable #	85003-00	1,154,665.30	XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	6,258,572.00	XXXXXXX
		19,466,964.28	19,466,964.28

* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXX	5,691.96
2013 Levy	85105-00	XXXXXXX	257,410.00
Interest Earned		XXXXXXX	108.14
Expenditures		256,000.00	XXXXXXX
Balance December 31, 2013	85046-00	7,210.10	XXXXXXX
		263,210.10	263,210.10

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2013		XXXXXXX	XXXXXXX
School Tax Payable #	85031-00	XXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85032-00	XXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXX	
Levy Calendar Year 2013		XXXXXXX	
Paid			XXXXXXX
Balance December 31, 2013		XXXXXXX	XXXXXXX
School Tax Payable #	85033-00		XXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85034-00		XXXXXXX

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXX	XXXXXXX
County Taxes	80003-01	XXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXX	39,858.90
2013 Levy		XXXXXXX	XXXXXXX
General County	80003-03	XXXXXXX	5,559,031.16
County Library	80003-04	XXXXXXX	454,818.21
County Health		XXXXXXX	
County Open Space Preservation		XXXXXXX	404,894.13
Due County for Added and Omitted Taxes	80003-05	XXXXXXX	51,182.96
Paid		6,458,207.85	XXXXXXX
Balance December 31, 2013		XXXXXXX	XXXXXXX
County Taxes			XXXXXXX
Due County for Added and Omitted Taxes		51,577.51	XXXXXXX
		6,509,785.36	6,509,785.36

SPECIAL DISTRICT TAXES - N/A

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

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

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

Balance January 1, 2013	80004-03	XXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXX	
Expended	80004-11		XXXXXXX
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	XXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXX	
Expended	80004-13		XXXXXXX
Balance December 31, 2013	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	62,525.00	62,525.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		XXXXXXX	XXXXXXX	XXXXXXX
Adopted Budget		2,299,429.20	2,371,211.66	71,782.46
Added by N.J.S. 40A:4-87:(List on 17a)		XXXXXXX	XXXXXXX	XXXXXXX
See listing on Sheet 17a		17,550.49	17,550.49	
Total Miscellaneous Revenue Anticipated	80103-	2,316,979.69	2,388,762.15	71,782.46
Receipts from Delinquent Taxes	80104-	437,500.00	473,126.19	35,626.19
Amount to be Raised by Taxation:		XXXXXXX	XXXXXXX	XXXXXXX
(a) Local Tax for Municipal Purposes	80105-	3,701,891.60	XXXXXXX	XXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXX	XXXXXXX
Total Amount to be Raised by Taxation	80107-	3,701,891.60	3,788,956.96	87,065.36
		6,518,896.29	6,713,370.30	194,474.01

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXX	22,644,623.57
Amount to be Raised by Taxation		XXXXXXX	XXXXXXX
Local District School Tax	80109-00	12,708,372.00	XXXXXXX
Regional School Tax	80119-00		XXXXXXX
Regional High School Tax	80110-00		XXXXXXX
County Taxes	80111-00	6,418,743.50	XXXXXXX
Due County for Added and Omitted Taxes	80112-00	51,182.96	XXXXXXX
Special District Tax	80113-00	257,410.00	XXXXXXX
Municipal Open Space Tax	80120-00		XXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXX	580,041.85
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	3,788,956.96	XXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXX	
		23,224,665.42	23,224,665.42

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

STATEMENT OF GENERAL BUDGET REVENUES 2013
(Continued)
Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Clean Communities Program	17,550.49	17,550.49	
Total (Sheet 17)	17,550.49	17,550.49	

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01	6,501,345.80
2013 Budget - Added by N.J.S. 40A:4-87		80012-02	17,550.49
Appropriated for 2013 (Budget Statement Item 9)		80012-03	6,518,896.29
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	6,518,896.29
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	6,518,896.29
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	5,897,523.94	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	580,041.85	
Reserved	80012-10	41,330.00	
Total Expenditures		80012-11	6,518,895.79
Unexpended Balances Canceled (see footnote)		80012-12	0.50

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".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES - N/A

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXX	71,782.46
Delinquent Tax Collections	80013-02	XXXXXXX	35,626.19
		XXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXX	87,065.36
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXX	0.50
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXX	56,899.25
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXX	
Sale of Municipal Assets		XXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXX	41,227.67
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXX	
Tax Overpayments Canceled		XXXXXXX	
Non Budget Revenue Current Taxes		XXXXXXX	
Cancellation of Capital Reserves		XXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXX	XXXXXXX
Balance January 1, 2013	80013-07	6,258,572.00	XXXXXXX
Balance December 31, 2013	80013-08	XXXXXXX	6,258,572.00
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXX
			XXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXX
Interfund Advances Originating in 2013	80013-12	83,769.21	XXXXXXX
Veterans and Senior Citizens Disallowed 2012		2,931.50	XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	205,900.72	XXXXXXX
		6,551,173.43	6,551,173.43

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Clerk	330.50
Police Fees	738.32
Planning/Zoning Application Fees	1,250.00
Insurance Claims	3,776.00
FEMA - Reimbursements	21,525.48
Vendor Refunds	150.00
Senior Citizen and Veteran Administration Fees	1,997.12
Tax Collector Miscellaneous	2,012.66
Other Miscellaneous Revenue	25,119.17
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	56,899.25

SURPLUS - CURRENT FUND
YEAR 2013

			Debit	Credit
1.	Balance January 1, 2013	80014-01	XXXXXXX	372,777.73
2.			XXXXXXX	
3.	Excess Resulting from 2013 Operations	80014-02	XXXXXXX	205,900.72
4.	Amount Appropriated in the 2013 Budget - Cash	80014-03	62,525.00	XXXXXXX
5.	Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXX
6.				XXXXXXX
7.	Balance December 31, 2013	80014-05	516,153.45	XXXXXXX
			578,678.45	578,678.45

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

Cash		80014-06	2,236,819.03
Investments		80014-07	
Sub Total			2,236,819.03
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	1,938,533.30
Cash Surplus		80014-09	298,285.73
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	4,684.43	
Deferred Charges #	80014-12	213,183.29	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	217,867.72
		80014-15	516,153.45

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS","OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2013 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #		82101-00	$ 23,087,355.43
			82113-00	$
2.	Amount of Levy Special District Taxes		82102-00	$
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	$
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00	$ 183,466.33
5a.	Subtotal 2013 Levy	$ 23,270,821.76		
5b.	Reductions due to tax appeals**	$		
5c.	Total 2013 Tax Levy		82106-00	$ 23,270,821.76
6.	Transferred to Tax Title Liens		82107-00	$ 20,985.73
7.	Transferred to Foreclosed Property		82108-00	$
8.	Remitted, Abated or Canceled		82109-00	$ 55,440.74
9.	Discount Allowed		82110-00	$
10.	Collected in Cash: In 2012	82121-00	$ 145,464.80	
	In 2013 *	82122-00	$ 22,395,871.10	
	State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 103,287.67	
	Total to Line 14	82111-00	$ 22,644,623.57	
11.	Total Credits			$ 22,721,050.04
12.	Amount Outstanding December 31, 2013		83120-00	$ 549,771.72

13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is 97.30%

82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 22,644,623.57
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
To Current Taxes Realized in Cash (Sheet 17)	$ 22,644,623.57

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

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE-CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

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

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	XXXXXXX	XXXXXXX
Due From State of New Jersey	4,184.43	XXXXXXX
Due To State of New Jersey	XXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	22,250.00	XXXXXXX
3. Veterans Deductions Per Tax Billings	82,000.00	XXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,000.00	XXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXX	2,212.33
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXX	2,931.50
9. Received in Cash from State	XXXXXXX	99,856.17
10. Veterans Deductions Disallowed By Tax Collector		500.00
11.		
12. Balance December 31, 2013	XXXXXXX	XXXXXXX
Due From State of New Jersey	XXXXXXX	4,684.43
Due To State of New Jersey		XXXXXXX
	110,184.43	110,184.43

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

2013 Senior Citizen and Veterans Deductions Allowed

Line 2	22,250.00
Line 3	82,000.00
Line 4	1,750.00
Sub-Total	106,000.00
Less: Line 7	2,712.33
To Item 10, Sheet 22	103,287.67

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

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

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

Signature of Tax Collector

License #

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-		XXXXXXX
2.	Local District School Tax -	Actual	80016-		
		Estimate**	80017-		XXXXXXX
3.	Regional School District Tax -	Actual	80225-		
		Estimate*	80026-		XXXXXXX
4.	Regional High School Tax - School Budget	Actual	80018-		
		Estimate*	80019-		XXXXXXX
5.	County Tax	Actual	80020-		
		Estimate*	80021-		XXXXXXX
6.	Special District Taxes	Actual	80022-		
		Estimate*	80023-		XXXXXXX
7.	Municipal Open Space Tax	Actual	80027-		
		Estimate*	80028-		XXXXXXX
8.	Total General Appropriations & Other Taxes		80024-01		
9.	Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)		80024-02		
10.	Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes		80024-03		
11.	Amount of Item 10 Divided by _____% [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05		

Analysis of Item 11:	
Local District School Tax (Amount Shown on Line 2 Above)	
Regional School District Tax (Amount Shown on Line 3 Above)	
Regional High School Tax (Amount Shown on Line 4 Above)	
County Tax (Amount Shown on Line 5 Above)	
Special District Tax (Amount Shown on Line 6 Above)	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	
Tax in Local Municipal Budget	
Total Amount (see Line 11)	

* 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 submited by the Local Board of Education to the Commissioner of Education on Janurary 15th 2011 (Chap. 136, P.L. 1978) Consideration must be given to calendar year calculation

12.	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	
	Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations	
	Item 12 - Appropriation: Reserve for Uncollected Taxes	
	Sub-Total	
	Less: Item 9 - Total Anticipated Revenues	
	Amount to be Raised by Taxation in Municipal Budget 80024-07	

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
collection (Item 16) $ _____

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. **Subtotal General Appropriations (item 8(L) budget sheet 29** $ _____
2. **Taxes not included in the Budget (AFS 25, items 2 thru 7)** $ _____

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit	Credit
1.	Balance January 1, 2013			602,384.85	XXXXXXX
	A. Taxes	83102-00	473,600.67	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83103-00	128,784.18	XXXXXXX	XXXXXXX
2.	Canceled:			XXXXXXX	XXXXXXX
	A. Taxes		83105-00	XXXXXXX	13,694.31
	B. Tax Title Liens		83106-00	XXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXX	XXXXXXX
	A. Taxes		83108-00	XXXXXXX	
	B. Tax Title Liens		83109-00	XXXXXXX	
4.	Added Taxes		83110-00	2,931.50	XXXXXXX
5.	Added Tax Title Liens		83111-00		XXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:			XXXXXXX	XXXXXXX
	A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXX	2,595.92
	B. Tax Title Liens - Transfers from Taxes		83107-00	2,595.92	XXXXXXX
7.	Balance Before Cash Payments			XXXXXXX	591,622.04
8.	Totals			607,912.27	607,912.27
9.	Balance Brought Down			591,622.04	XXXXXXX
10.	Collected:			XXXXXXX	473,126.19
	A. Taxes	83116-00	459,991.94	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83117-00	13,134.25	XXXXXXX	XXXXXXX
11.	Interest and Costs - 2013 Tax Sale		83118-00	553.60	XXXXXXX
12.	2013 Taxes Transferred to Liens		83119-00	20,985.73	XXXXXXX
13.	2013 Taxes		83123-00	549,771.72	XXXXXXX
14.	Balance December 31, 2013			XXXXXXX	689,806.90
	A. Taxes	83121-00	550,021.72	XXXXXXX	XXXXXXX
	B. Tax Title Liens	83122-00	139,785.18	XXXXXXX	XXXXXXX
15.	Totals			1,162,933.09	1,162,933.09

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by item No. 9) is 79.97%

17. Item No. 14 multiplied by percentage shown above is 551,638.58 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

			Debit	Credit
1.	Balance January 1, 2013	84101-00	577,800.00	XXXXXXX
2.	Forclosed or Deeded in 2013		XXXXXXX	XXXXXXX
3.	Tax Title Liens	84103-00		XXXXXXX
4.	Taxes Receivable	84104-00	XXXXXXX	XXXXXXX
5A.		84102-00	XXXXXXX	XXXXXXX
5B.		84105-00		
6.	Adjustment to Assessed Valuation	84106-00		XXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXX	
8.	Sales		XXXXXXX	XXXXXXX
9.	Cash *	84109-00	XXXXXXX	
10.	Contract	84110-00	XXXXXXX	
11.	Mortgage	84111-00	XXXXXXX	
12.	Loss on Sales	84112-00	XXXXXXX	
13.	Gain on Sales	84113-00		XXXXXXX
14.	Balance December 31, 2013	84114-00	XXXXXXX	577,800.00
			577,800.00	577,800.00

CONTRACT SALES

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

MORTGAGE SALES

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

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.)

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal *	$	$	$	$
2. Emergency Authorizations - Schools	$	$	$	$
3. Overexpenditure	$	$	$	$
Of Appropriation	$ 28,310.35	$ 28,310.35	$	$
4. Overexpenditure	$	$	$	$
Of Appropriation Reserve	$	$	$ 15,800.09	$ 15,800.09
5.	$	$	$	$
6.	$	$	$	$
7.	$	$	$	$
8.	$	$	$	$

* 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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
1.				$	
2.				$	
3.				$	
4.				$	

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
12/29/11	Hurricane Irene/Tropical Storm Lee	200,000.00	40,000.00	160,000.00	40,000.00		120,000.00
11/2/11	Reassessment	128,972.00	25,794.40	103,177.60	25,794.40		77,383.20
	Totals	328,972.00	65,794.40	263,177.60	65,794.40		197,383.20
				80025-00	80026-00		

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

Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
	Totals						
				80027-00	80028-00		

Sheet 30
N/A

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

Chief Financial Officer

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2014 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXX	6,362,000.00	
Issued	80033-02	XXXXXXX		
Paid	80033-03	315,000.00	XXXXXXX	
Outstanding, December 31, 2013	80033-04	6,047,000.00	XXXXXXX	
		6,362,000.00	6,362,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	325,000.00
2014 Interest on Bonds *		80033-06	240,205.00	
Assessment Serial Bonds				
Outstanding, January 1, 2013	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2013	80033-10		XXXXXXX	
2014 Bond Maturities - Assessment Bonds			80033-11	
2014 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	240,205.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2014 DEBT SERVICE FOR BONDS

(COUNTY) (MUNICIPAL)_____LOAN

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXX		
Issued	80033-02	XXXXXXX		
Paid	80033-03		XXXXXXX	
Outstanding, December 31, 2013	80033-04		XXXXXXX	
2014 Loan Maturities			80033-05	
2014 Interest on Loans			80033-06 $	
Total 2014 Debt Service for _____ Loan			80033-13	
_____ LOAN				
Outstanding, January 1, 2013	80033-07	XXXXXXX		
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2013	80033-10		XXXXXXX	
2014 Loan Maturities			80033-11	
2014 Interest on Loans			80033-12 $	
Total 2014 Debt Service for _____ Loan			80033-13	

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2014 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80034-01	XXXXXXX		
Paid	80034-02		XXXXXXX	
Outstanding, December 31, 2013	80034-03		XXXXXXX	
2014 Bond Maturities - Term Bonds		80034-04	$	
2014 Interest on Bonds *		80034-05	$	
TYPE I SCHOOL SERIAL BOND				
Outstanding, January 1, 2013	80034-06	XXXXXXX		
Issued	80034-07	XXXXXXX		
Paid	80034-08		XXXXXXX	
Outstanding, December 31, 2013	80034-09		XXXXXXX	
2014 Interest on Bonds*		80034-10	$	
2014 Bond Maturities - Serial Bonds			80034-11	$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	$

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-				

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	$	$
2. Special Emergency Notes	80037-	$	$
3. Tax Anticipation Notes	80038-	$	$
4. Interest on Unpaid State and County Taxes	80039-	$	$
5.		$	$
6.		$	$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Installation of Solar Panels and Related Equipment	1,062,000.00	4/14/2010	1,025,350.00	4/8/2014	2.0000%	35,400.00	20,507.00	4/8/2014
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	1,062,000.00		1,025,350.00			35,400.00	20,507.00	
							80051-01	80051-02	

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.
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 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 FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								
							80051-01	80051-02	

Memo: *See Sheet 33 for clarification of "Original Date of Issue"
Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 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)

Sheet 34
N/A

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			
		80051-01	80051-02

(Do not crowd - add additional sheets)

Sheet 34a

N/A

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS	Balance - January 1, 2013		2013 Authorizations	Prior Year Encumbrances Returned	Expended	Ordinances Refunded	Authorizations Canceled	Balance - December 31, 2013	
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded						Funded	Unfunded
Renovations to the Municipal Building	2,828.04			6,570.00	6,570.00			2,828.04	
Acquisition of DPW Equipment, Fire House	6,737.64			67,500.96	67,500.96			6,737.64	
Equipment and Crosswalk Project									
Acquisition of Park and Playground Equipment	9,186.41				6,500.00			2,686.41	
Replacement of Roof on Strykers			7,500.00		6,746.34			753.66	
Fire House									
Total 70000-	18,752.09		7,500.00	74,070.96	87,317.30			13,005.75	

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

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

IMPROVEMENTS	Balance - January 1, 2013		2013 Authorizations	Prior Year Encumbrances Returned	Expended	Ordinance Refunded	Authorizations Canceled	Balance - December 31, 2013	
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded						Funded	Unfunded

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXX	557.40
Received from 2013 Budget Appropriation *	80031-02	XXXXXXX	10,000.00
		XXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:		XXXXXXX	XXXXXXX
Reserve for Preliminary Expenses			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	7,500.00	XXXXXXX
			XXXXXXX
Balance December 31, 2013	80031-05	3,057.40	XXXXXXX
		10,557.40	10,557.40

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

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

* 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
Replacement of Roof on Strykers					
Fire House		7,500.00		7,500.00	7,500.00
Total	80032-00	7,500.00	0.00	7,500.00	7,500.00

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

* Local Improvement - No downpayment necessary per Bond Counsel

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXX	
Premium Sale of Bond Anticipation Notes		XXXXXXXX	12,088.88
Improvement Authorizations Canceled		XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXX
Balance December 31, 2013	80029-04	12,088.88	XXXXXXXX
		12,088.88	12,088.88

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 $ 23,270,821.76
2. Amount of Item 1 Collected in 2013 (*) $ 22,644,623.57
3. Seventy (70) percent of Item 1 $ 16,289,575.23

(*) 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: _____

D.

1. Cash Deficit 2012 $ None
2. 4% of 2012 Tax Levy for all purposes:

   Levy-- $ _____ = $ _____
3. Cash deficit 2013 $ _____
4. 4% of 2013 Tax Levy for all purposes:

   Levy-- $ _____ = $ _____

E.

Unpaid	2012	2013	Total
1. State Taxes	$	$	$
2. County Taxes	$	$ 51,577.51	$ 51,577.51
3. Amounts due Special Districts	$	$	$
4. Amounts due Districts for Local School Tax	$	$ 1,154,665.30	$ 1,154,665.30

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

NOTE:

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

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 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

(Do not crowd - add additional sheets)

N/A

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

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST 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	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget	Realized	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)		XXXXXXX	XXXXXXX	XXXXXXX
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:		XXXXXXX
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 Balances 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:		
Budget Revenue (Not Including "Deficit" (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
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) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("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 theGeneral 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 non, enter "None"		
* Excess (Revenue Realized)		

** Items must be shown in same amount 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 restriction in amount on Sheet 45, SECTION 2		

OPERATING SURPLUS - WATER UTILITY

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

ANALYSIS OF BALANCE DECEMBER 31, 2013

(FROM WATER UTILITY - TRIAL BALANCE)

Cash		
Investments		
Interfund Accounts Receivable		
Sub Total		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operationg 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)

	Caused By	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.		$	$	$	$
6.		$	$	$	$
7.		$	$	$	$
8.		$	$	$	$
9.		$	$	$	$
10.		$	$	$	$

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
1.				$	
2.				$	
3.				$	
4.				$	

N/A

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	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
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	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
2014 Loan Maturities			
2014 Interest on Loans *			
WATER UTILITY _____ LOAN			
Outstanding, January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
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 FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

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

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

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

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

All notes with an original date of issue of 2011 or prior require one 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.**

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 FOR UTILITY ASSESSMENT NOTES

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

Sheet 51a
N/A

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (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
Total 70000-								

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

Sheet 52
N/A

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

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

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

UTILITY FUND

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

UTILITIES ONLY

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

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

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

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

POST CLOSING
TRIAL BALANCE SEWER UTILITY FUND

AS OF DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Cash - Treasurer	156,839.73	
Due From Current Fund	300,000.00	
Due from Sewer Utility Capital Fund	54,628.03	
Due From Sewer Utility Assessment Fund	31.01	
Receivables with Full Reserves:		
Sewer Rental Receivable	157,624.37	
Sewer Hook Up Fees Receivable	2,000.00	
Sewer Liens Receivable	2,970.86	
	162,595.23	
Deferred Charges - Overexpenditure of Appropriations:		
2012	22,762.34	
2013	35,280.80	
Appropriation Reserves:		
Unencumbered		4,641.45
Accounts Payable		27,359.00
Sewer Hook-up Overpayments		8,000.00
Due Third Party Liens		287.06
Accrued Interest on Notes		16,458.33
		56,745.84 "C"
Reserve for Receivables		162,595.23
Fund Balance		512,796.07
	732,137.14	732,137.14

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE SEWER UTILITY FUND

AS OF DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Capital Fund:		
Cash and Cash Equivalents	3,117,930.95	
Due from Current Fund	150,000.00	
Fixed Capital	3,900,626.98	
Fixed Capital Authorized and Uncompleted	3,595,000.00	
Bond Anticipation Note		3,000,000.00
Capital Improvement Fund		233,117.22
Improvement Authorizations - Funded		12,247.72
Improvement Authorizations - Unfunded		3,255,515.59
Due Sewer Utility Operating Fund		54,628.03
Reserve for Amortization		3,861,170.68
Reserve for Deferred Amortization		330,000.00
Fund Balance		16,878.69
	10,763,557.93	10,763,557.93

(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 OF DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash and Cash Equivalents	71.90	
Assessment Liens	1,530.00	
Assessment Lien Interest and Costs	1,211.02	
Due To Sewer Utility Operating Fund		31.01
Reserve for Assessments and Liens		2,741.02
Fund Balance		40.89
	2,812.92	2,812.92

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Due To Sewer Capital	Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget	Interest				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities - Interfund	0.21			35.40			4.60	31.01
Trust Surplus	40.89							40.89
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	41.10			35.40		-	-	71.90

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated	01			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government	02			
Rents		1,776,673.15	1,896,868.49	120,195.34
Miscellaneous Revenue Anticipated		35,000.00	75,681.79	40,681.79
Added by N.J.S. 40A:4-87: (List)		XXXXXXX	XXXXXXX	XXXXXXX
Subtotal				
Deficit (General Budget) **	07			
	08	1,811,673.15	1,972,550.28	160,877.13

** 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:		XXXXXXX
Adopted Budget		1,811,673.15
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,811,673.15
Add: Overexpenditures (see footnote)		35,280.80
Total Appropriations and Overexpenditures		1,846,953.95
Deduct Expenditures:		
Paid or Charged	1,842,208.33	
Reserved	4,641.45	
Surplus (General Budget) **		
Total Expenditures		1,846,849.78
Unexpended Balances Canceled (see footnote)		104.17

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

STATEMENT OF 2013 OPERATION

SEWER UTILITY

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

SECTION 1:

Revenue Realized:		
Budget Revenue (Not Including "Deficit" (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		-
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
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) **		
Remainder = Balance of "Results of 2011 Operation" ("Excess in Operations" - Sheet 60)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2011 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	161,334.21	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If non, enter "None"	None	
* Excess (Revenue Realized)		161,334.21

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

RESULTS OF 2013 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	160,877.13
Unexpended Balances of Appropriations	XXXXXXX	104.17
Miscellaneous Revenue Not Anticipated	XXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXX	161,334.21
Cancellation of Initial Service Charges Held in Escrow		
Deficit in Anticipated revenue		XXXXXXX
Refund of Prior Year Revenue		XXXXXXX
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	322,315.51	XXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	322,315.51	322,315.51

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXX	390,480.55
Excess Resulting from 2013 Operations	XXXXXXX	322,315.51
Amount Appropriated in the 2013 Budget - Cash		XXXXXXX
Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXX
Anticipated as 2013 Current Fund Revenue	200,000.00	XXXXXXX
Balance December 31, 2013	512,796.06	XXXXXXX
	712,796.06	712,796.06

ANALYSIS OF BALANCE DECEMBER 31, 2013

(FROM SEWER UTILITY - TRIAL BALANCE)

Cash		80014-06	156,839.73
Investments		80014-07	
Interfund Accounts Receivable			354,659.04
Sub Total			511,498.77
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	56,745.84
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		80014-09	454,752.93
*Other Assets Pledged to Surplus:			
Deferred Charges #	58,043.14		
Operating Deficit #			
Total Other Assets			58,043.14
			512,796.07

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2014 BUDGET
* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		$ 210,616.03
Increased by:		
_____ Rents Levied		$ 1,843,876.83
Decreased by:		
Collections	$ 1,890,287.33	
Prepayments Applied	$ 6,581.16	
Transfer to _____ Liens	$	
Other - Miscellaneous Revenue	$	
		$ 1,896,868.49
Balance December 31, 2013		$ 157,624.37

SCHEDULE OF SEWER LIENS

Balance December 31, 2012		$ 2,970.86
Increased by:		
Transfers from Accounts Receivable	$	
Penalties and Costs	$	
Other	$	
		$
Decreased by:		
Collections	$	
Other	$	
		$
Balance December 31, 2013		$ 2,970.86

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
SEWER UTILITY FUND

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

	Caused By	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.	Overexpenditures 2012	$ 22,762.34	$	$	$ 22,762.34
3.	Overexpenditures 2013	$	$	$ 35,280.80	$ 35,280.80
4.		$	$	$	$
5.		$	$	$	$
6.		$	$	$	$
7.		$	$	$	$
8.		$	$	$	$
9.		$	$	$	$
10.		$	$	$	$

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
1.				$	
2.				$	
3.				$	
4.				$	

SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2014 DEBT SERVICE FOR LOANS

SEWER UTILITY ASSESSMENT BONDS

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

INTEREST ON BONDS - SEWER 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 BONDS ISSUED AND OUTSTANDING

AND 2014 DEBT SERVICE FOR BONDS

SEWER UTILITY LOAN

Source	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
2014 Loan Maturities			
2014 Interest on Loans *			
SEWER UTILITY LOAN			
Outstanding, January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
2014 Loan Maturities			
2014 Interest on Loans *			

INTEREST ON LOANS - SEWER 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 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 Computer to (Insert Date)
						For Principal	For Interest **	
1. Improvements to Sanitary Sewer System	3,000,000.00	7/25/2012	3,000,000.00	7/22/2014	1.2500%		37,500.00	7/22/2014
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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

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

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

All notes with an original date of issue of 2011 or prior require one 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.**

INTEREST ON NOTES - SEWER UTILITY BUDGET		
2014 Interest on Notes	$	37,500.00
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$	16,458.33
Subtotal	$	21,041.67
Add: Interest to be Accrued as of 12/31/2014	$	16,458.33
Required Appropriation - 2014	$	37,500.00

(Do not crowd - add additional sheets)

Sheet 65
N/A

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			
		80051-01	80051-02

(Do not crowd - add additional sheets)

Sheet 65a
N/A

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Encumbrances Returned	Expended	Ordinances Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Purchase of Street Sweeper	12,247.72						12,247.72	
Improvements to Sanitary Sewerage System	40,079.19	3,265,000.00			49,563.60			3,255,515.59
Total 70000-	52,326.91	3,265,000.00			49,563.60		12,247.72	3,255,515.59

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXX	33,117.22
Received from 2013 Budget Appropriation *	XXXXXXX	200,000.00
	XXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXX	XXXXXXX
Improvements to Sewerage Sanitary System		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
		XXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXX
		XXXXXXX
Balance December 31, 2013	233,117.22	XXXXXXX
	233,117.22	233,117.22

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

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

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

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
Totals	-	-	-	-

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	6,316.69
Premium on Sale of Notes	XXXXXXXX	10,562.00
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXX
Balance December 31, 2013	16,878.69	XXXXXXXX
	16,878.69	16,878.69

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT 2013

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

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

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

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

UTILITIES ONLY

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