

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

POPULATION LAST CENSUS 11,819  
NET VALUATION TAXABLE 2013 1,679,409;848

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

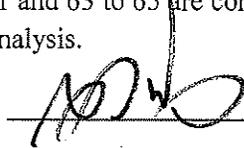
**ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.**

Borough \_\_\_\_\_ of Woodland Park \_\_\_\_\_, County of Passaic \_\_\_\_\_

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

	Date	Examined By:	Remarks
1			
		Preliminary Check	
2			
		Examined	

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

Signature   
Title Registered Municipal Accountant

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

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

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

Further, I do hereby certify that I, Frederick Tomkins, am the Chief Financial Officer, License # \_\_\_\_\_, of the Borough \_\_\_\_\_ of West Paterson, County of Passaic and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances 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 McBride Avenue & Brophy Lane West Paterson, NJ  
Phone Number (973) 345-8100

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH 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 Statements from the books of account and records made available to me by the Borough \_\_\_\_\_ of West Paterson \_\_\_\_\_ as 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 statements, 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 Statements 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:

N/A



\_\_\_\_\_  
(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA, P.A.  
(Firm Name)

401 WANAQUE AVE. , P.O. BOX 259  
(address)

POMPTON LAKES , NEW JERSEY 07442  
(address)

Certified by me

This 22<sup>nd</sup> day of January, 2014

\_\_\_\_\_  
(973) 835-7900

(Phone Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL

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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: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

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 or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2013

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

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) \_\_\_\_\_ 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: \_\_\_\_\_

22-6002401

Fed I.D. #

Borough of West Paterson

Municipality

Passaic

County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 4,136.80	\$ 129,568.72	\$ 1,161.00

Type of Audit required by OMB A-133 and OMB 98-07:

Single Audit

Program Specific Audit

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

None

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 June 24, 1997) and OMB 04-04. 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 the 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.

**N/A**

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 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

Borough of Woodland Park  
MUNICIPALITY

Passaic  
COUNTY

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT DECEMBER 31, 2013**

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

Title of Account	Debit	Credit
Cash	✓ 5,423,850.59	
Petty Cash	✓ 200.00	
Change Fund	✓ 310.00	
Miscellaneous Accounts Receivable		
Taxes Receivable-2013	✓ 458,962.31	
Foreclosed Property	✓ 4,072,200.00	
Revenue Accounts Receivable		
Due From:		
General Capital Fund	✓ 100,000.00	
Other Trust		
Animal License Trust	✓ 1,346.90	
Grant Fund	✓ 508,126.13	
CDBG Fund		
Escrow Trust Fund		249.47
Municipal Alliance		
Prepaid School tax	✓ 799.39	
Emergency Appropriation		
Special Emergency Appropriation	✓ 45,000.00	
Reserve for Tax Appeals		✓ 264,615.69
Reserve For Celebration of Events		
Reserve for Library Capital		✓ 537,102.27
Due to Open Space Trust		✓ 169,971.10
Due to State of New Jersey		✓ 36,886.66
Appropriation Reserves		✓ 956,492.17
Encumbrances		✓ 337,524.38
Prepaid Taxes		✓ 187,117.07
County Taxes		
Special Emergency Note		✓ 45,000.00
Reserve for:		
Outside Lien Holder		✓ 46,049.50
Library State Aid		✓ 11,122.22
Codification		✓ 409.00
	10,610,795.32	2,592,539.53

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

















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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	Receipts				Disbursements	Balance Dec. 31, 2013
		Assessment and Liens	Current Budget	Interest Earned	XXXXXXX		
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							\$ -
							\$ -
							\$ -
							\$ -
							\$ -
Other Liabilities							\$ -
Trust Surplus							\$ -
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							\$ -
							\$ -
							\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* Show as red figure





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

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Capital One Bank 1070101397	5,493,302.92
Capital One Bank 4244001832	47,715.34
Dog License Trust Fund:	
Capital One Bank a/c no. 424400-863-9	6,571.90
Other Trust Fund:	
Capital One Bank a/c no. 424400-858-9	1,714.17
Capital One Bank a/c no. 424400-900-9	26,634.65
Capital One Bank a/c no. 424400-903-3	14,332.72
Capital One Bank a/c no. 424400-867-0	188,572.43
TD Bank a/c no. 0050156	709.59
TD Bank a/c no. 3450579967	251,246.09
Capital One Bank a/c no. 424400-904-1	198.67
Capital One Bank a/c no. 424102-336-7	11,429.24
Capital One Bank a/c no. 424400-868-8	57,626.57
TD Bank a/c no. 3451643448	40,125.77
Capital One Bank a/c no. 424400-116-2	5,475.44
Capital One Bank a/c no. 7527398252	100.00
Capital One Bank a/c no. 7527402012	63,004.03
Capital One Bank a/c no. 7527400192	74,957.66
General Capital Fund:	
Capital One Bank a/c no. 4244008571	1,813,561.42
Water Utility - Operating Fund:	
Capital One Bank a/c no. 1070101402	638,626.47
Water Utility - Capital Fund:	
TrustCompany Bank a/c no. 1070101410	883,667.19

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law 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	Canceled	Balance Dec. 31, 2013
Universal COPS	16,750.00			16,750.00	\$ -
Safe and Secure	30,000.00	60,000.00	30,000.00		\$ 60,000.00
COPS MORE	23,270.00			23,270.00	\$ -
Peckman River Dredging	1,750.00			1,750.00	\$ -
Passaic County Open Space-Dowling Park	27.29				\$ 27.29
Over Limit under Arrest	5,133.12			5,133.12	\$ -
					\$ -
NJDOT Newby Ave Improvements	8,356.43				\$ 8,356.43
Passaic County Open Space-Dowling Park	42,785.19				\$ 42,785.19
Passaic County Open Space-Zaccaria Park					\$ -
Body Armor	2,452.10				\$ 2,452.10
Homeland Security-Firefighters Assistance	3.00				\$ 3.00
Passaic County Open Space-Morris Canal	107,158.34				\$ 107,158.34
NJ Historic Trust-Morris Canal	1,600.12				\$ 1,600.12
					\$ -
Passaic County Open Space - Zaccaria Park	93,212.48				\$ 93,212.48
Passaic County Open Space - Zaccaria Park-Splash Pad		150,000.00			\$ 150,000.00
					\$ -
NJDOT - Resurfacing of Mt. Pleasant Avenue, Phase II	251,220.37				\$ 251,220.37
					\$ -
					\$ -
<b>Totals</b>					\$ -



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

Grant	Balance Jan. 1, 2013	Transferred from 2013		Expended	Encumbered	Cancelled	Balance Dec. 31, 2013
		Budget	Budget Appropriations By 40a:4-87				
Alcohol Education & Rehabilitation	126.00			126.00			\$ -
Peckman River Dredging	1,750.00					(1,750.00)	\$ -
Alcohol Education Rehabilitation	244.55			244.55			\$ -
Recycling Tonnage	147.68			147.33			\$ 0.35
COPS MORE	1,800.00					(1,800.00)	\$ -
School Policing	21,062.00					(21,062.00)	\$ -
Statewide Livable Comm	126.00						\$ 126.00
Recycling Tonnage	4,084.65			4,084.65			\$ -
Passaic County Open Space-Morris Canal				-			\$ -
Passaic County Open Space-Dowling Park	45,094.92			45,094.92			\$ -
Special Purpose Grant-Roof	50,000.00						\$ 50,000.00
Stormwater grant	2,552.00						\$ 2,552.00
							\$ -
NJDOT newby Street	700.00						\$ 700.00
Recycling Tonnage	7,456.03			7,456.03			\$ -
							\$ -
							\$ -
<b>Totals</b>	<b>\$ 135,143.83</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,153.48</b>	<b>\$ -</b>		<b>\$ 53,378.35</b>

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

Grant	Balance Jan. 1, 2013	Transferred from 2013		Expended	Encumbered	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriations				
		By 40a:4-87					
School Policing	19,627.73					(19,627.73)	\$ -
Body Armor							\$ -
NJDOT - Resurfacing of Mt. Pleasant Ave., Phase	85,355.35						\$ 85,355.35
Safe and Secure	2,430.72			2,430.72			\$ -
Over Limit Under Arrest	762.20					(762.20)	\$ -
Recycling Tonnage	8,252.00			8,252.00			\$ -
Drunk Driving Enforcement	261.95			261.95			\$ -
Zaccaria Park	0.00						\$ 0.00
Passaic County Open Space-Morris Canal	43,696.33			37,222.40			\$ 6,473.93
Safe and Secure							\$ -
Recycling Tonnage	11,931.87			10,571.66			\$ 1,360.21
Bullet Proof Vest	141.00			141.00			\$ -
Clean Communities				-			\$ -
NJDOT Mt Pleasant Ave, Improvements							\$ -
Over the Limit Under Arrest	4,370.92					(4,370.92)	\$ -
Passaic County Open Space-Zaccaria Park	300.00			(250.00)			\$ 550.00
Drunk Driving Enforcement Fund	281.95			281.95			\$ -
<b>Totals</b>	<b>\$ 312,555.85</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,065.16</b>	<b>\$ -</b>	<b>\$ (49,372.85)</b>	<b>\$ 147,117.84</b>

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

Grant	Balance Jan. 1, 2013	Transferred from 2013		Expended	Encumbered	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87			
Passaic County Open Space - Zacarria Park	91,960.54			68,213.15		\$ 23,747.39
Over the Limit Under Arrest						\$ -
2010 Impaired Driving Crackdown						\$ -
Recycling Tonnage Grant	13,918.23					\$ 13,918.23
Safe and Secure Communities:						\$ -
Salaries and Wages	65,474.91			65,474.91		\$ -
Clean Communities	3,651.22			3,651.22		\$ -
Recycling Tonnage Grant	13,975.05					\$ 13,975.05
Drunk Driving Enforcement Fund	1,181.11			1,046.44		\$ 134.67
Body Armor	118.67			118.67		\$ -
Clean Communities	10,558.02			9,931.49	582.13	\$ 44.40
Recycling Tonnage Grant	18,336.31					\$ 18,336.31
Drive Sober or Get Pulled Over						\$ -
Body Armor Grant	2,776.71			2,220.33		\$ 556.38
Alcohol Education Rehabilitation	323.78			323.78		\$ -
Drunk Driving Enforcement	1,387.37					\$ 1,387.37
Passaic County Open Space-Dowling Park Fountain	100,000.00			96,680.40	3,299.60	\$ 20.00
DOT-Overmont Ave						\$ -
<b>Totals</b>	\$ 636,217.77	\$ -	\$ -	\$ 363,725.55	\$ 3,881.73	\$ 219,237.64
				\$ -	\$ (49,372.85)	

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

Grant	Balance Jan. 1, 2013	Transferred from 2013		Expended	Encumbered	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87			
Clean Communities			18,811.19	1,747.39		\$ 17,063.80
Recycling Tonnage Grant			13,567.29			\$ 13,567.29
Drive Sober or Get Pulled Over			4,136.80	4,136.80		\$ -
Body Armor Grant			1,020.00	1,020.00		\$ -
Alcohol Education Rehabilitation			897.17	205.67		\$ 691.50
Drunk Driving Enforcement			2,283.80			\$ 2,283.80
Passaic County Open Space - Zacarria Park-Splash Pad		150,000.00		149,960.85		\$ 39.15
Safe and Secure			60,000.00	10,409.85		\$ 49,590.15
DOT-Overmont Ave-2012			275,000.00			\$ 275,000.00
CDBG-Disaster Relief			823,263.00			\$ 823,263.00
Passaic County Open Space-Rose Park Place Improvements			99,000.00			\$ 99,000.00
Body Armor Grant			3,354.13			\$ 3,354.13
Emergency Management			5,000.00			\$ 5,000.00
						\$ -
						\$ -
						\$ -
						\$ -
						\$ -
<b>Totals</b>	\$ 636,217.77	\$ 150,000.00	\$ 1,306,333.38	\$ 531,206.11	\$ 3,881.73	\$ 1,508,090.46
					\$ (49,372.85)	



**\*LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001- 00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013)	85002- 00	XXXXXXXXXX	7,086,467.98
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	14,629,997.00
Levy Calendar Year 2013		XXXXXXXXXX	
Paid		14,401,468.02	
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003- 00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014)	85004- 00	7,314,996.96	XXXXXXXXXX
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		\$ 21,716,464.98	\$ 21,716,464.98
# Must Include unpaid requisitions			

**MUNICIPAL OPEN SPACE TAX**

		DEBIT	CREDIT
Balance January 1, 2013	85045- 00	XXXXXXXXXX	347,427.54
2013 Levy	81105- 00	XXXXXXXXXX	167,940.00
Added Taxes			2,031.10
Interest Earned		XXXXXXXXXX	149.27
Expenditures		307,529.56	XXXXXXXXXX
Balance December 31, 2013	85046- 00	210,018.35	XXXXXXXXXX
		\$ 517,547.91	\$ 517,547.91
# Must include unpaid requisitions			

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# Must Include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

	DEBIT	CREDIT
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041- 00	XXXXXXXXXX	(799.39)
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85042- 00	XXXXXXXXXX	3,122,086.74
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	6,785,714.00
Levy Calendar Year 2013	XXXXXXXXXX	
Paid	6,554,752.31	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043- 00	(799.39)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85044- 00	3,353,048.43	XXXXXXXXXX
	\$ 9,907,001.35	\$ 9,907,001.35

# Must include unpaid requisitions

## COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003- 01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003- 02	XXXXXXXXXX	
2013 Levy		XXXXXXXXXX	XXXXXXXXXX
General County	80003- 03	XXXXXXXXXX	11,286,007.93
County Library	80003- 04	XXXXXXXXXX	
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	169,767.40
Due County for Added and Omitted Taxes	80003- 05	XXXXXXXXXX	153,980.79
Paid		11,609,756.12	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXX
		\$ 11,609,756.12	\$ 11,609,756.12

## SPECIAL DISTRICT TAXES

		DEBIT	CREDIT
Balance January 1, 2013	80003 - 06	XXXXXXXXXX	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -	81108 - 00	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111 - 00	XXXXXXXXXX	XXXXXXXXXX
Water -	81112 - 00	XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109 - 00	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy	80003 - 07	XXXXXXXXXX	-
Paid	80003 - 08		XXXXXXXXXX
Balance December 31, 2013	80003 - 09	-	XXXXXXXXXX
		\$ -	\$ -

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

**STATE LIBRARY AID**

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

		DEBIT	CREDIT
Balance January 1, 2013	80004 - 01	XXXXXXXXXX	11,354.47
State Library Aid Received in 2013	80004 - 02	XXXXXXXXXX	5,178.00
Expended	80004 - 09	5,410.25	XXXXXXXXXX
Balance December 31, 2013	80004 - 10	11,122.22	
		\$ 16,532.47	\$ 16,532.47

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

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

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

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

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	1,627,623.00	1,627,623.00	\$ -
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			\$ -
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	2,184,526.45	2,352,132.89	\$ 167,606.44
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Attached	1,306,333.38	1,306,333.38	\$ -
			\$ -
Total Miscellaneous Revenue Anticipated 80103-	3,490,859.83	3,658,466.27	\$ 167,606.44
Receipts from Delinquent Taxes 80104-	380,000.00	393,393.82	\$ 13,393.82
			\$ -
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	10,911,362.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax Tax	563,690.00		
Total Amount to be Raised by Taxation 80107-	11,475,052.00	11,906,533.34	\$ 431,481.34
	\$ 16,973,534.83	\$ 17,586,016.43	\$ 612,481.60

## ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108 - 00		xxxxxxxxxx	44,391,971.56
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109 - 00		14,629,997.00	xxxxxxxxxx
Vocational School District			xxxxxxxxxx
Regional School Tax 80119 - 00			xxxxxxxxxx
Regional High School Tax 80110 - 00		6,785,714.00	xxxxxxxxxx
County Tax 80111 - 00		11,455,775.33	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112 - 00		153,980.79	xxxxxxxxxx
Municipal Open Space Taxes 80113 - 00		169,971.10	xxxxxxxxxx
Reserve for Uncollected Taxes 80114 - 00		xxxxxxxxxx	710,000.00
Deficit in Required Collection of Current Taxes (or) 80115 - 00		xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116 - 00		11,906,533.34	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117 - 00			xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118 - 00		xxxxxxxxxx	
		\$ 45,101,971.56	\$ 45,101,971.56

\*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 allocated would apply to "Non - Budget Revenue" only.



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	15,667,201.45
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	1,306,333.38
Appropriated for 2013 (Budget Statement Item 9)	80012-03	16,973,534.83
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>16,973,534.83</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>16,973,534.83</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	15,187,634.46
Paid or Charged - Reserve for Uncollected Taxes	80012-09	710,000.00
Reserved	80012-10	956,492.17
<b>Total Expenditures</b>	<b>80012-11</b>	<b>16,854,126.63</b>
Unexpended Balances Canceled (see footnote)	80012-12	<b>119,408.20</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

**RESULTS OF 2013 OPERATION  
CURRENT FUND**

		Debit	Credit
<b>Excess of anticipated Revenues:</b>		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXXXX	167,606.44
Delinquent Tax Collections	80013 - 02	XXXXXXXXXX	13,393.82
		XXXXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXXXX	431,481.34
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXXXXX	119,408.20
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXXXX	157,519.90
Miscellaneous Revenues Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05	XXXXXXXXXX	338,937.60
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXXXXX	69,301.14
Liabilities Cancelled		XXXXXXXXXX	
Federal and State Grants Cancelled		XXXXXXXXXX	2,469.73
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013 - 07	10,208,554.72	XXXXXXXXXX
Balance December 31, 2013	80013 - 08		10,668,045.39
<b>Deficit in Anticipated Revenues:</b>		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09		XXXXXXXXXX
Delinquent Tax Collections	80013 - 10		XXXXXXXXXX
			XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11		XXXXXXXXXX
Interfund Advances Originating in 2013	80013 - 12	608,126.13	XXXXXXXXXX
Refunds		8,634.10	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXXXX	\$ -
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	\$ 1,142,848.61	XXXXXXXXXX
		\$ 11,968,163.56	\$11,968,163.56





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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 44,530,894.25
or		
(Abstract of Ratables)	82113-00	
2. Amount of Levy Special District Taxes	82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$ -
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ 596,721.88
5a. Subtotal 2013 Levy		\$ 45,127,616.13
5b. Reductions due to tax appeals**		\$
5c. Total 2013 Tax Levy	82106-00	\$ 45,127,616.13
6. Transferred to Tax Title Liens	82107-00	
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	\$ 276,682.26
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2012	82121-00	\$ 180,048.83
In 2013 *	82122-00	\$ 43,268,797.71
Homestead Rebate		\$ 832,719.38
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 110,405.64
Total To Line 14	82111-00	\$ 44,391,971.56
11. Total Credits		\$ 44,668,653.82
12. Amount Outstanding December 31, 2013	82120-00	\$ 458,962.31
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is 98.37%	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	\$ 44,391,971.56
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	\$ 44,391,971.56

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 / \$1,500,000.00 or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2013 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing  
body prior to introduction of municipal budget.

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate For 2013**

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

**(1) Utilizing Accelerated Tax Sale**

**NOT APPLICABLE**

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....		_____
<b>NET Cash Collected</b> .....	\$	_____
Line 5c (sheet 22) Total 2013 Tax Levy .....	\$	_____
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on sheet 25, then proceed to complete sheet 25a to compute the current budget appropriation.

---

**(2) Utilizing Tax Levy Sale**

**NOT APPLICABLE**

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....		_____
<b>NET Cash Collected</b> .....	\$	_____
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
<b>1. Balance January 1, 2013</b>	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	38,092.25
<b>2. Sr. Citizens Deductions Per Tax Billings</b>	24,000.00	XXXXXXXX
<b>3. Veterans Deductions Per Tax Billings</b>	104,500.00	XXXXXXXX
<b>4. Sr. Citizens Deductions Allowed By Tax Collector</b>	2,692.59	XXXXXXXX
<b>5. Sr. Citizens Deductions Allowed By Tax Collector-Prior Year</b>	250.00	
<b>6. Refunded</b>		
<b>7. Sr. Citizens Deductions Disallowed By Tax Collector</b>	XXXXXXXX	20,786.95
<b>8. Sr. Citizens Deductions Disallowed by Tax Collector 2012 Taxes</b>	XXXXXXXX	
<b>9. Received in Cash from State</b>	XXXXXXXX	109,450.05
<b>10. Sr. Citizens Deductions Disallowed by State Audit</b>		
<b>11.</b>		
<b>12. Balance December 31, 2013</b>	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	\$ -
Due To State of New Jersey	\$ 36,886.66	XXXXXXXX
	\$ 168,329.25	\$ 168,329.25

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

2013 Senior Citizens and Veterans Deductions Allowed

Line 2	\$ 24,000.00
Line 3	\$ 104,500.00
Line 4	\$ 2,692.59
Sub - Total	\$ 131,192.59
Less: Line 7	\$ 20,786.95
To Item 10, Sheet 22	\$ 110,405.64

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

		Debit	Credit
<b>Balance January 1, 2013</b>		XXXXXXXXXX	\$ 321,277.37
<b>Taxes Pending Appeals</b>	-	XXXXXXXXXX	XXXXXXXXXX
<b>Interest Earned on Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX
<b>Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)</b>		XXXXXXXXXX	
<b>Interest Earned on Taxes Pending State Appeals</b>		XXXXXXXXXX	
<b>2013 Budget</b>			
<b>Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)</b>		56,661.68	XXXXXXXXXX
			XXXXXXXXXX
<b>Balance December 31, 2013</b>		264,615.69	XXXXXXXXXX
<b>Taxes Pending Appeals *</b>	264,615.69	XXXXXXXXXX	XXXXXXXXXX
<b>Interest Earned on Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX
		\$ 321,277.37	\$ 321,277.37

\* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2013

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

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

**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, Item12)** \$ \_\_\_\_\_

**B. Reserve for Uncollected Taxes Exclusion:**  
 Amount Realized in Prior Year for  
 Receipts from Delinquent Taxes\* \$ \_\_\_\_\_  
 (sheet 26, Item 10)

**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, item 2 thru 7) \$ \_\_\_\_\_
- Total** \$ \_\_\_\_\_
- 3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_
- 4. Cash Required \$ \_\_\_\_\_
- 5. Total Required at \_\_\_\_\_ % (item 4+6) \$ \_\_\_\_\_
- 6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
<b>1. Balance January 1, 2013</b>			\$ 392,444.84	XXXXXXXXXX
A. Taxes	83102 - 00	392,444.84	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	-	XXXXXXXXXX	XXXXXXXXXX
<b>2. Canceled:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105 - 00	XXXXXXXXXX	
B. Tax Title Liens		83106 - 00	XXXXXXXXXX	
<b>3. Transferred to Foreclosed Tax Title Liens:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108 - 00	XXXXXXXXXX	
B. Tax Title Liens		83109 - 00	XXXXXXXXXX	
<b>4. Added Taxes</b>			948.98	XXXXXXXXXX
<b>5. Added Tax Title Liens</b>				XXXXXXXXXX
<b>6. Adjustment between Taxes (Other than current year) and Tax Title Liens:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104 - 00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107 - 00	(1)	XXXXXXXXXX
<b>7. Balance Before Cash Payments</b>			XXXXXXXXXX	393,393.82
<b>8. Totals</b>			393,393.82	393,393.82
<b>9. Balance Brought Down</b>			393,393.82	XXXXXXXXXX
<b>10. Collected:</b>			XXXXXXXXXX	393,393.82
A. Taxes	83116 - 00	393,393.82	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00		XXXXXXXXXX	XXXXXXXXXX
<b>11. Interest and Costs - 2013 Tax sale</b>				XXXXXXXXXX
<b>12. 2013 Taxes Transferred to Liens</b>				XXXXXXXXXX
<b>12. 2013 Taxes</b>			458,962.31	XXXXXXXXXX
<b>14. Balance December 31, 2013</b>			XXXXXXXXXX	458,962.31
A. Taxes	83121 - 00	458,962.31	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00		XXXXXXXXXX	XXXXXXXXXX
<b>15. Totals</b>			\$ 852,356.13	\$ 852,356.13

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No.10 divided by Item No. 9 is 100.00%)

17. Item No. 14 multiplied by percentage shown above is \$ 458,824.62 and represents the maximum amount that may be anticipated in 2014. 83125 - 00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY**  
**(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1. Balance January 1, 2013	84101 - 00	4,072,200.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103 - 00		XXXXXXXXXX
4. Taxes Receivable	84104 - 00		XXXXXXXXXX
5A.	84102 - 00		XXXXXXXXXX
5B.	84105 - 00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109 - 00	XXXXXXXXXX	
10. Contract	84110 - 00	XXXXXXXXXX	
11. Mortgage	84111 - 00	XXXXXXXXXX	
12. Loss on Sales	84112 - 00	XXXXXXXXXX	
13. Gain on Sales	84113 - 00		XXXXXXXXXX
14. Balance December 31, 2013	84114 - 00	XXXXXXXXXX	\$ 4,072,200.00
		\$ 4,072,200.00	\$ 4,072,200.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

Analysis of Sale of Property:

\*Total Cash Collected in 2013

(84125 - 00)

Realized in 2013 Budget

NONE

To Results of Operation (Sheet 19)

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	<u>Amount</u>			<u>Balance as at Dec. 31, 2013</u>
	<u>Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	
1. Emergency Authorization - Municipal *				\$ -
2. Emergency Authorizations - Schools				\$ -
3. _____				\$ -
4. _____				\$ -
5. <u>Expenditure Without Approp</u>				\$ -
6. <u>Overexpenditure of Ordinance</u>				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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



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:4-55.1,ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

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

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

\_\_\_\_\_  
 Chief Financial Officer

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXX	12,037,000.00	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	730,000.00	XXXXXXXX	
Outstanding December 31, 2013	80033 - 04	11,307,000.00	XXXXXXXX	
		\$ 12,037,000.00	\$ 12,037,000.00	
<b>2014 Bond Maturities - General Capital Bonds</b>				<b>80033 - 05</b>
				<b>765,000.00</b>
<b>2014 Interest on Bonds *</b>				<b>80033 - 06</b>
			<b>452,671.00</b>	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2013	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Outstanding December 31, 2013	80033 - 10	-	XXXXXXXX	
		\$ -	\$ -	
<b>2014 Bond Maturities - Assessment Bonds</b>				<b>80033 - 11</b>
<b>2014 Interest on Bonds *</b>				<b>80033 - 12</b>
<b>Total "Interest on Bonds - Debt Service " (*Items)</b>				<b>\$ 452,671.00</b>

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>	\$ -	\$ -		

80033 - 14      80033 - 15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXX	1,177,088.45	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	99,294.11	XXXXXXXX	
Outstanding December 31, 2013	80033 - 04	1,077,794.34	XXXXXXXX	
		\$ 1,177,088.45	\$ 1,177,088.45	
2014 Loan Maturities - General Capital Bonds			80033 - 05	97,783.30
2014 Interest on Loans *		80033 - 06	28,953.75	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2013	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Outstanding December 31, 2013	80033 - 10	-	XXXXXXXX	
		\$ -	\$ -	
2014 Bond Maturities - Assessment Bonds			80033 - 11	
2014 Interest on Bonds *		80033 - 12		
Total "Interest on Loans - Debt Service " (*Items)				\$ 28,953.75

**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 1 SCHOOL TERM BONDS**

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

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
<b>Total</b>	<b>80035 -</b>	<b>\$ -</b>		

**2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036 -		
2. Special Emergency Notes	80037 -	\$ 45,000.00	\$ 185.00
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 Issued*	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. 2009-15 Tax Appeal Refunds	1,150,000.00	12/17/2009	725,000.00	6/6/2014	0.85%	175,000.00	2,978.54	6/6/2014
2. 2011-21 Various Public Improvements	1,300,000.00	6/7/2012	1,300,000.00	6/6/2014	1.25%		16,250.00	6/6/2014
3. 2013-01 Replace portion of McBride Avenue								
4. Sanitary Sewer Force Main	2,200,000.00	6/6/2013	2,200,000.00	6/6/2014	1.25%		27,500.00	6/6/2014
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Totals</b>	<b>\$ 4,650,000.00</b>		<b>\$ 4,225,000.00</b>			<b>\$ 175,000.00</b>	<b>\$ 46,728.54</b>	

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

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 2010 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.

80051 - 01                      80051 - 02

\*\*\*\* - Bond sale in 2009

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

# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	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 **	
<b>Totals</b>		\$ -		\$ -			\$ -	\$ -	

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

80051 - 01      80051 - 02

(Do not crowd - add additional sheets)

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirements	
		For Principal	For Interest/Fees
1. Refunding of unfunded pension obligations	330,000.00	25,000.00	19,050.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	<b>\$ 330,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 19,050.00</b>

80051 - 01

80051 - 02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
	99-20 Various Public Improvements	20,267.14					(2.68)
01-2 Renovations to Youth/Senior Center	-	0.16				-	0.16
01-4 Tax Appeal Refunds	47,812.17					47,812.17	
01-8 Recon./Repaving of Sunset Avenue	41,235.85					41,235.85	
02-5 Acquisition of Property	32,625.77					32,625.77	
02-6 Reconst. of Mt. Pleasant Avenue, Sec. 2	10,229.91					10,229.91	
02-11 Reconstruction of Jackson Avenue	21,123.29					21,123.29	
03-6 Resurfacing of Various Roads	23,495.17					23,495.17	
04-5 Various Improvements	-	285.00				-	285.00
04-6 Refunding Ordinance	4,973.74	-				4,973.74	-
04-17 Sewer Improvement Project	0.44					0.44	
<b>Totals</b>							

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

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

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
05-18: Williams Drive Road Resurfacing, Sec. 3	76.50	76.50				76.50	
05-19: Various Public Improvements	998.74	(0.00)				998.74	
06-06: Various Public Improvements	98,551.58	-				98,551.58	
06-17: Various Capital Improvements	5,113.42	-				5,113.42	
07-11: Various Capital Improvements	73,211.79	-				73,211.79	
08-08: Various Public Improvements	408,503.29	-		14,514.83		393,988.46	
09-06: Various Public Improvements	98,381.09	7,226.00				98,381.09	
09-15: Tax Appeal Refunds		34,983.49		653.16			
11-19: Various Public Improvements		23,384.63					
11-21: Various Public Improvements		991,164.39		264,627.47			
2012-9: Various Public Improvements		611,996.68		427,389.52			
2013-01: Replace a portion of McBride Avenue Sanitary Sewer Force Main			3,000,000.00	2,272,092.61			
2013-10: Various Public Improvements			690,000.00	453,836.95			
<b>Total</b>	<b>\$ 886,523.39</b>	<b>\$ 1,669,116.85</b>	<b>\$ 3,690,000.00</b>	<b>\$ 3,435,828.22</b>	<b>\$ (2.68)</b>	<b>\$ 869,292.20</b>	
						<b>\$ 1,940,517.14</b>	

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



**GENERAL CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

\* The full amount of the 2013 budget appropriation should be transferred to this account unless the balance of 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
2013-01: Replace portion of McBride Ave.				
Sanitary Sewer Force Main	3,000,000.00	2,850,000.00	150,000.00	150,000.00
2013-10: Various Public Improvements	690,000.00	657,000.00	33,000.00	33,000.00
Total 80032 -00	\$3,690,000.00	\$3,507,000.00	\$ 183,000.00	\$ 183,000.00

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

NJ DOT Grant	
Community Development Block Grant	
CIF	183,000.00
	183,000.00

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2013**

		Debit	Credit
Balance January 1, 2013	80029 -01	XXXXXXXXXX	3,945.17
Premium on Sale of Notes		XXXXXXXXXX	17,935.00
Funded Improvement Authorizations Canceled		XXXXXXXXXX	2.68
Cancellation of Old Prior Years Outstanding Checks			
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03	-	XXXXXXXXXX
Balance December 31, 2013	80029 -04	21,882.85	XXXXXXXXXX
		<b>\$ 21,882.85</b>	<b>\$ 21,882.85</b>

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,  
P.L. 1944, Chapter 268. P.L. 1944, Chapter 428, P.L. 1943 or  
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;  
Outstanding December 31, 2013 \$ \_\_\_\_\_
  
2. Amount of Cash in Special Trust Fund as of December 31, 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		<u>\$ 45,127,616.13</u>
2. Amount of Item 1 Collected in 2013 (*)	<u>44,391,971.56</u>	
3. Seventy (70) percent of Item 1		<u>\$ 31,589,331.29</u>

(\*) Including prepayments and overpayments applied.

**B.**

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

Answer YES or NO: YES

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

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

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

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

**D.**

1. Cash Deficit 2012		\$ _____
2. 4% of 2012 Tax Levy for all purposes:		
Levy -- _____	=	\$ _____
3. Cash Deficit 2013		\$ _____
4. 4% of 2013 Tax Levy for all purposes:		
Levy -- <u>\$ 45,127,616.13</u>	=	<u>\$ 1,805,104.65</u>

**E.**

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

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

**UTILITIES ONLY**

**Note:**

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

**POST CLOSING  
TRIAL BALANCE - WATER UTILITY FUND**

AS AT DECEMBER 31, 2013

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
<b>Operating</b>		
Cash	✓ 636,916.53	
Consumer Accounts Receivable	✓ 75,127.38	
Due From Water Capital		
Overexpenditure of Appropriations	✓ 22,796.44	
Reserve for TTL		✓ 1,911.03
Encumbrances		✓ 31,873.31
Accrued Interest on Bonds		✓ 11,533.86
Overpayments		✓ 3,939.36
Appropriation Reserves		✓ 298,252.78
		347,510.34 "C"
Reserve for Receivables		✓ 75,127.38
Fund Balance		✓ 312,202.63
	734,840.35	734,840.35
<b>Capital</b>		
Estimated Proceeds of Bonds and Notes	231,526.00	
Bonds and Notes Authorized But Not Issued		231,526.00
Cash	883,667.19	
Fixed Capital	2,570,310.90	
Fixed Capital Authorized and Uncompleted	1,081,710.00	
Due From Infrastructure Trust	128,958.00	
Reserve for Payment of Debt		225,463.33
Infrastructure Trust Loan		395,000.00
Infrastructure Trust Fund Loan		169,367.91
Due to Water Operating Fund		
Improvement Authorizations-Funded		671,846.82
Improvement Authorizations-Unfunded		178,649.08
Capital Improvement Fund		37,178.96
Down Payments on Improvements		1,500.00
Serial Bonds		432,000.00
Reserve for Amortization		2,553,084.99
Fund Balance		555.00
	4,896,172.09	4,896,172.09







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

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

\* Show as red figure

# STATEMENT OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated 91301-	335,100.00	335,100.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	1,600,000.00	1,576,022.94	-23,977.06
Fire Hydrant Service 91304-			
Miscellaneous 91305-	40,000.00	46,352.87	6,352.87
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
			-
<b>Subtotal</b>	<b>1,975,100.00</b>	<b>1,957,475.81</b>	<b>(17,624.19)</b>
Deficit (General Budget)** 91306-			-
91307-	1,975,100.00	1,957,475.81	(17,624.19)

\*\*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 2013

Appropriations:	xxxxxxxxxxx
Adopted Budget	1,975,100.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>1,975,100.00</b>
Add: Overexpenditures (See Footnote)	22,796.44
<b>Total Appropriations and Overexpenditures</b>	<b>1,997,896.44</b>
Deduct Expenditures:	
Paid or Charged	1,699,643.66
Reserved	298,252.78
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>1,997,896.44</b>
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:

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

## SECTION 2:

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

2012 Appropriation Reserves Cancelled in 2013	290.03	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Curr4ent Fund - If none, enter "None4"		
<b>* Excess (Revenue Realized)</b>		<b>290.03</b>

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

## RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXX	(17,624.19)
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXX	290.03
Overpayments canceled		26,435.74
Deficit in Anticipated Revenue		XXXXXXXX
Refunds		
Operating Deficit - to Trial Balance	XXXXXXXX	-
Excess in Operations - to Operating Surplus	9,101.58	XXXXXXXX
	9,101.58	9,101.58

\* See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	638,201.05
Excess in Results of 2013 Operations	XXXXXXXX	9,101.58
Amount Appropriated in 2013 Budget - Cash	335,100.00	XXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2013	312,202.63	XXXXXXXX
	647,302.63	647,302.63

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

Cash		636,916.53
Investments		
Interfund Accounts Receivable		
Subtotal		636,916.53
Deduct Cash Liabilities Marked with "C" on Trial Balance		347,510.34
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		289,406.19
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	22,796.44	
Operating Deficit #		
Total Other Assets		22,796.44
		312,202.63

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

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

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012		<u>\$ 145,791.73</u>
Increased by:		
Water Rents Levied		<u>\$ 1,505,358.59</u>
Decreased by:		
Collections	<u>\$ 1,576,022.94</u>	
Overpayments applied	<u>                    </u>	
Transfer to Water Liens	<u>                    </u>	
Other	<u>                    </u>	
		<u>\$ 1,576,022.94</u>
Balance December 31, 2013		<u>\$ 75,127.38</u>

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**SCHEDULE OF WATER UTILITY LIENS**

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

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
WATER UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *				\$ -
2. Emergency Authorizations - Schools				\$ -
3. <u>Overexpenditure of Appropriation</u>			\$ 22,796.44	\$ 22,796.44
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
<b>2014 Bond Maturities - Assessment Bonds</b>			
2014 Interest on Bonds *			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXXXX	567,000.00	
Issued	XXXXXXXX		
Paid	135,000.00	XXXXXXXX	
Outstanding December 31, 2013	432,000.00	XXXXXXXX	
	567,000.00	567,000.00	
<b>2014 Bond Maturities - Capital Bonds</b>			<b>\$ 140,000.00</b>
2014 Interest on Bonds *			<b>\$ 18,900.00</b>

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2014 Interest on Bonds *	18,900.00
Less: Interest Accrued to 12/31/13 (Trial Balance)	3,937.50
Subtotal	14,962.50
Add: Interest to be Accrued as of 12/31/14	2,661.50
<b>Required Appropriation 2014</b>	<b>17,624.00</b>

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>	-	-		

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX	618,219.07	
Paid	53,851.16	XXXXXXXXXX	
Outstanding December 31, 2013	564,367.91	XXXXXXXXXX	
	618,219.07	618,219.07	
<b>2014 Loan Maturities</b>			<b>\$ 61,283.46</b>
<b>2014 Interest on Loans *</b>		<b>\$ 18,231.26</b>	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
<b>2014 Bond Maturities - Capital Bonds</b>			
<b>2014 Interest on Bonds *</b>			

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2014 Interest on Bonds *	18,231.26
Less: Interest Accrued to 12/31/13 (Trial Balance)	7,596.36
Subtotal	10,634.90
Add: Interest to be Accrued as of 12/31/14	7,096.36
<b>Required Appropriation 2014</b>	<b>17,731.26</b>

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	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 2000 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

<b>INTEREST ON NOTES - WATER UTILITY BUDGET</b>	
<b>2014 Interest on Notes</b>	
<b>Less: Interest Accrued to 12/31/13 (Trial Balance)</b>	
<b>Subtotal</b>	
<b>Add: Interest to be Accrued as of 12/31/14</b>	
<b>Required Appropriation - 2014</b>	

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	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, 2000 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2003	2004 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	\$ -		\$ -

(Do not crowd - add additional sheets)

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
Improvement to Water Storage Tank	46,894.20					46,894.20	
Rehabilitation of Water Mains	8,501.16					8,501.16	
Acquisition of Backhoe	474.25					474.25	
Phase I of Extension of Water Supply System							
Water System Improvements	619,343.47			3,366.26		615,977.21	
Water System Improvements		178,649.08					178,649.08
<b>Total</b>	<b>675,213.08</b>	<b>178,649.08</b>	<b>-</b>	<b>3,366.26</b>	<b>-</b>	<b>671,846.82</b>	<b>178,649.08</b>

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

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2013	XXXXXXXXXX	37,178.96
Received from 2013 Budget Appropriation*	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2013	37,178.96	XXXXXXXXXX
	37,178.96	37,178.96

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2013	XXXXXXXXXX	1,500.00
Received from 2013 Budget Appropriation*	XXXXXXXXXX	
Received from 2013 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2013	1,500.00	XXXXXXXXXX
	1,500.00	1,500.00

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











**STATEMENT OF \_\_\_\_\_ UTILITY BUDGET - 2013**

**BUDGET REVENUES**

Source		Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	02			\$ -
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	03			\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Added by N.J.S. 40A:4-87: (List)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				\$ -
<b>Subtotal</b>				
Deficit (General Budget)**	06			\$ -
	07			

\*\*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 2013**

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

**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 UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2013 \_\_\_\_\_ 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:**

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

**SECTION 2:**

The following Item of "2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 1995 for an Anticipated Deficit in the \_\_\_\_\_ Utility for 2012:

2012 Appropriation Reserves Cancelled in 2013		
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None4"		
<b>* Excess (Revenue Realized)</b>		-

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

**RESULTS OF 2013 OPERATIONS - \_\_\_\_\_ UTILITY**

	Debit	Credit
<b>Excess of anticipated Revenues</b>	XXXXXXXXXX	
<b>Unexpended Balances of Appropriations</b>	XXXXXXXXXX	
<b>Miscellaneous Revenues Not Anticipated</b>	XXXXXXXXXX	
<b>Unexpended Balances of 2012 Appropriation Reserves*</b>	XXXXXXXXXX	
<b>Deficit in Anticipated Revenue</b>		XXXXXXXXXX
<b>Operating Deficit - to Trial Balance</b>	XXXXXXXXXX	-
<b>Excess in Operations - to Operating Surplus</b>	-	XXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	-	-

**OPERATING SURPLUS - \_\_\_\_\_ UTILITY**

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

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

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

# 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 \_\_\_\_\_ UTILITY ACCOUNTS RECEIVABLE**

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

**SCHEDULE OF \_\_\_\_\_ 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 -**  
**UTILITY FUND**

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

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

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
<b>2014 Bond Maturities - Assessment Bonds</b>			
<b>2014 Interest on Bonds *</b>			

**UTILITY CAPITAL BONDS**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
<b>2014 Bond Maturities - Capital Bonds</b>			
<b>2014 Interest on Bonds *</b>			

**INTEREST ON BONDS - UTILITY BUDGET**

2014 Interest on Bonds *	
Less: Interest Accrued to 12/31/13 (Trial Balance)	
Subtotal	-
Add: Interest to be Accrued as of 12/31/14	
Required Appropriation 2014	-

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	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.							

INTEREST ON NOTES -	UTILITY BUDGET
2014 Interest on Notes	
Less: Interest Accrued to 12/31/13 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/14	
Required Appropriation - 2014	

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.  
 \* See Sheet 33 for clarification of "Original Date of Issue".  
 All notes with an original date of issue of 2000 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
2.									
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, 2000 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2003	2004 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	\$ -		\$ -

(Do not crowd - add additional sheets)



## UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

## UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

