

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

POPULATION LAST CENSUS 6,522  
 NET VALUATION TAXABLE 2013 657,891,700  
 MUNICODE 1439

**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 Wharton, County of Morris

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_  
 Title Chief Financial Officer

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

**REQUIRED CERTIFICATION BY 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 Jon Rheinhardt, am the Chief Financial Officer, License # N-0402, of the Borough of Wharton, County of Morris 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 10 Robert Street, Wharton, NJ 07885  
 Phone Number (973) 361-8444  
 Fax Number (973) 361-5281  
 Email Jrheinhardt@whartonnj.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 Borough of Wharton 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:

Certified by me

this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_

(Registered Municipal Accountant)

\_\_\_\_\_

(Firm Name)

\_\_\_\_\_

(Address)

\_\_\_\_\_

(Address)

\_\_\_\_\_

(Phone Number)

\_\_\_\_\_

(Email)

\_\_\_\_\_

(Fax Number)

**Not Applicable**

**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: Ed Bucceri

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

Certificate #: 003625

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 Extraordinary Aid for 2014.

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

Municipality: **Borough of Wharton**  
Chief Financial Officer: **Jon Rheinhardt**  
Signature: \_\_\_\_\_  
Certificate #: **N-0402**  
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: \_\_\_\_\_

**22-6002409**

Fed I.D. #

**Borough of Wharton**

Municipality

**Morris**

County

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

Fiscal Year Ending: 12/31/2013

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>120,000.00</u>	\$ <u>26,526.23</u>	\$ <u>80,000.00</u>

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

           **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 **Chief Financial Officer**

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

**NOTE:**

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



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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 648,182,800.

\_\_\_\_\_  
SIGNATURE OF ASSESSOR  
**Borough of Wharton**  
\_\_\_\_\_  
MUNICIPALITY  
**Morris**  
\_\_\_\_\_  
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	5,014,531.69	
Receivables and Other Assets with Full Reserves:		
Taxes Receivable - 2013	169,401.61	
Tax Title Liens Receivable	23,120.67	
Subtotal Taxes and Liens Receivable	192,522.28	
Property Acquired for Taxes	71,300.00	
Total Rec'l and Other Assets with Full Reserves	263,822.28	
Appropriation Reserves:		
Encumbered		118,816.92
Unencumbered		780,890.78
Subtotal Appropriation Reserves		899,707.70
Contracts Payable		14,273.10
Due State of New Jersey:		
Senior Citizens' and Veterans' Deductions		16,298.60
Marriage License Fees		150.00
District School Taxes Payable		5,381.00
County Added and Omitted Taxes Payable		740.16
Prepaid Taxes		48,598.51
Tax Overpayments		5,578.58
Reserve for:		
State Library Aid		2,857.00
Library Appropriation		46,746.81
Pending Tax Appeals		237,699.05
UCC Construction Inspection Fees		304,587.00
Sale of Municipal Assets		1,807,351.06
Subtotal Cash Liabilities		3,389,968.57 C
Reserve for Receivables and Other Assets with Full Reserves		263,822.28
Fund Balance		1,624,563.12
<b>Totals</b>	<b>5,278,353.97</b>	<b>5,278,353.97</b>
		-

(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
<b>Animal Control Fund:</b>		
Cash and Cash Equivalents	18,064.63	
Due State of New Jersey		264.60
Reserve for Animal Control Expenditures		17,800.03
<b>Total Animal Control Fund</b>	<b>18,064.63</b>	<b>18,064.63</b>
		-
<b>Other Trust Funds:</b>		
Cash and Cash Equivalents	853,503.28	
Due State of New Jersey - DCA Training Fees		4,498.00
Special Deposits		418,228.56
Unemployment Insurance Fund		41,146.69
Municipal Court:		
Parking Offense Adjudication Act		732.00
Reserve for:		
Police Outside Detail		56,505.75
Police Forfeited Assets		17,815.54
Municipal Open Space		4,653.13
Housing Trust		107,766.21
Wharton Pride		1,340.31
Accumulated Absences		49,711.71
Relocation Assistance Fund		6,855.14
Self Insurance Deductible		48,500.00
Recreation Trust Fund		578.21
Snow Emergency Trust Fund		95,172.03
<b>Total Other Trust Funds</b>	<b>853,503.28</b>	<b>853,503.28</b>
		-
<b>Total for Page</b>	<b>871,567.91</b>	<b>871,567.91</b>

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012: .....	(1)	\$	
			x                      25%
	(2)	\$	-

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

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:	<b>Jon Rheinhardt</b> _____
Signature:	_____ _____
Certificate #:	<b>N-0402</b> _____
Date:	_____ _____

**Note: The public defender fees are handled through the shared court arrangement.**

**NOTAPPLICABLE**

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. Animal Control Fund: Due State of New Jersey	\$ 5.40	\$ 1,502.40	\$ 1,243.20	\$ 264.60
2. Reserve for Animal Control Expend.	11,865.92	15,008.09	9,073.98	17,800.03
3. Police Oustide Detail Dept of Community Affairs -	32,574.79	111,355.11	87,424.15	56,505.75
4. Training Fees	4,187.00	21,810.00	21,499.00	4,498.00
5. Public Defender Fees	-			-
6. Parking Offense Adjudication Act	732.00			732.00
7. Special Deposits	227,054.66	331,882.27	140,708.37	418,228.56
8. Accumulated Absences	49,567.79	143.92		49,711.71
9. Unemployment Insurance Fund	53,463.40	20,047.14	32,363.85	41,146.69
10. Housing Trust	107,667.37	98.84		107,766.21
11. Municipal Open Space	14,304.12	98,796.51	108,447.50	4,653.13
12. Wharton Pride Account	1,292.00	48.31		1,340.31
13. Snow Emergency Fund	59,440.56	35,731.47		95,172.03
14. Police Forfeited Assets	17,128.47	687.07		17,815.54
15. Recreation Trust Fund	986.80	1,690.00	2,098.59	578.21
16. Relocation Assistance Fund	-	6,855.14		6,855.14
17. Self Insurance Deductible	-	48,500.00		48,500.00
18.	-			-
19.	-			-
20.	-			-
21.	-			-
22.	-			-
23.	-			-
24.	-			-
25.	-			-
26.	-			-
27.	-			-
28.	-			-
29.	-			-
30.	-			-
<b>Totals:</b>	<b>\$ 580,270.28</b>	<b>\$ 694,156.27</b>	<b>\$ 402,858.64</b>	<b>\$ 871,567.91</b>

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

Title of Liability to which Cash and Investments are Pledged	Balance Jan. 1, 2013	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

Not Applicable  
Sheet 7

\* Show as red figure

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	79,985.16	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	79,985.16
Cash and Cash Equivalents	1,488,428.74	
Deferred Charges to Future Taxation:		
Funded	215,543.29	
Unfunded	1,261,985.16	
Grants Receivable:		
Morris County Historic Preservation Trust Fund	286,450.00	
Green Acres Program - Green Trust Loan Payable		215,543.29
Bond Anticipation Notes		1,182,000.00
Improvement Authorizations:		
Funded		504,377.32
Unfunded		765,596.83
Capital Improvement Fund		65,827.83
Down Payments on Improvements:		
Ambulance		87,500.00
Emergency Service Vehicles		244,000.00
Garbage Truck		14,500.00
Main Street Improvements		134,564.69
Senior Bus		30,000.00
Subtotal of Down Payments on Improvements		<b>510,564.69</b>
Fund Balance		8,497.23
<b>Totals</b>	<b>3,332,392.35</b>	<b>3,332,392.35</b>
		-

(Do not crowd - add additional sheets)

### CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	(72,282.97)	5,482,775.64	395,960.98	5,014,531.69
Trust - Assessment				-
Trust - Dog License	413.05	18,095.11	443.53	18,064.63
Trust - Other	45,192.79	808,390.39	79.90	853,503.28
Capital - General	(182.75)	1,488,611.49		1,488,428.74
Water - Operating	77,535.75	1,363,495.54	945.48	1,440,085.81
Water - Capital	(86.61)	393,422.36	133,366.35	259,969.40
<u>Utility Assessment Trust</u>				-
Public Assistance **		-		-
Special Garbage District	(72.54)	814,110.06		814,037.52
Sewer - Operating	7,977.04	1,066,550.31		1,074,527.35
Sewer - Capital	(41.20)	185,451.12	14,666.84	170,743.08
Grant Fund	597.50	43,348.23	263.87	43,681.86
<b>Total</b>	<b>59,050.06</b>	<b>11,664,250.25</b>	<b>545,726.95</b>	<b>11,177,573.36</b>

\* Include Deposits in Transit  
 \*\* Be sure to include Public Assistance Account 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: Chief Financial Officer



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

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

<b>Current Fund:</b>	
TD Bank (7251)	4,128,166.54
TD Bank (6551)	314,782.62
Provident (0526)	1,039,826.48
	5,482,775.64
<b>Trust - Animal Control Fund:</b>	
Valley (5096)	18,095.11
<b>Trust - Other:</b>	
TD Bank (6766) - Escrow Account	433,127.18
TD Bank (6907) - SUI	42,081.42
Valley (5274) - Open Space Trust Fund	4,734.26
TD Bank (6915) - Housing Trust Fund	107,784.22
Valley (5282) - Wharton Pride	1,340.61
TD Bank (7817) - Snow Emergency Fund	95,180.11
TD Bank (6768) - Accumulated Absences	106,323.09
Valley (5290) - Forfeited Assets	17,819.50
Total	808,390.39
<b>General Capital:</b>	
TD Bank (6977)	1,029,529.86
Valley (5126)	459,081.63
Total	1,488,611.49
<b>Water Operating:</b>	
TD Bank (6519)	1,363,495.54
Total	1,363,495.54
<b>Water Capital:</b>	
Valley (5134)	393,422.36
Total	393,422.36

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	Cancelled		Balance Dec. 31, 2013
Clean Communities Grant		11,013.96	11,013.96			-
Alcohol Education and Rehab Fund		263.87	263.87			-
Safe and Secure Communities Prog	22,981.00		22,981.00			-
Municipal Alliance on Alcoholism						-
and Drug Abuse	16,271.60	10,773.00	2,749.44	13,784.66		10,510.50
Highlands Council	18,460.45		437.50			18,022.95
Body Armor Replacement Fund		4,455.46	4,455.46			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals (See Sheet 10a)</b>	57,713.05	26,506.29	41,901.23	13,784.66	-	28,533.45

Sheet 10

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)**

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received			Balance Dec. 31, 2013
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals</b>	57,713.05	26,506.29	41,901.23	13,784.66	-	28,533.45

Sheet 10a

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Cancelled		Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87					
Clean Communities Grant:	-							-
2013		10,430.18			5,043.68			5,386.50
2012	4,935.62				4,709.05			226.57
2011	12.15				12.15			-
2004	-	583.78			314.93			268.85
Drunk Driving Enforcement Fund:	-							-
2008	9,806.06							9,806.06
2007	10,661.37							10,661.37
2006	8,272.94							8,272.94
2005	7,692.67							7,692.67
Alcohol Education Rehabilitation Fund	-							-
2013	-	263.87			263.87			-
2010	1,106.01							1,106.01
2008	2,088.28							2,088.28
Safe and Secure Communities Program:	-							-
2013								-
	-							-
<b>Totals (SEE SHEET 11b)</b>								-

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Cancelled		Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87					
Municipal Alliance on Alcoholism and								-
Drug Abuse:								-
2013		10,773.00			6,337.64			4,435.36
2012	7,789.42				2,670.70	5,118.72		-
2011	9,299.13					9,299.13		-
Matching Funds:								-
2013		2,193.25			2,013.90			179.35
2012	1,203.27				622.52	580.75		-
2011	2,733.90					2,733.90		-
Body Armor Grant		4,455.46			4,455.46			-
								-
								-
								-
								-
								-
								-
								-
<b>Totals (SEE SHEET 11b)</b>								

Sheet 11a

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Cancelled		Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87					
Safe Kids / Safe Communities	300.00							300.00
Highlands Council	17,798.37				2,718.75			15,079.62
Wharton American Legion Grant:	-							-
2010	105.10				105.10			-
2007	1,159.05				1,159.05			-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	<b>84,963.34</b>	<b>28,699.54</b>	<b>-</b>	<b>-</b>	<b>30,426.80</b>	<b>17,732.50</b>	<b>-</b>	<b>65,503.58</b>

Sheet 11b

Grant Funded	\$	26,506.29				
Municipal Matching		2,193.25				
	\$	28,699.54	\$	-		

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

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received	Grants Receivable		Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87					
Clean Communities Program	583.78	583.78						-
Body Armor Replacement Fund	4,455.46	4,455.46			2,783.30			2,783.30
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	5,039.24	5,039.24	-	-	2,783.30	-	-	2,783.30



**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXX	
Levy Calendar Year 2013		XXXXXXXX	8,407,250.00
Paid		8,401,869.00	XXXXXXXX
Balance December 31, 2013		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	5,381.00	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		8,407,250.00	8,407,250.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXX	
2013 Levy	81105-00	XXXXXXXX	98,683.76
Interest Earned		XXXXXXXX	
Other Income			
Expended		98,683.76	XXXXXXXX
Balance December 31, 2013	85046-00		XXXXXXXX
		98,683.76	98,683.76

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

**Not Applicable**

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

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	
Levy Calendar Year 2013	XXXXXXXX	4,507,261.00
Paid	4,507,261.00	XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00		XXXXXXXX
# Must include unpaid requisitions.	4,507,261.00	4,507,261.00

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
County Taxes 80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX	338.65
2013 Levy	XXXXXXXX	XXXXXXXX
General County 80003-03	XXXXXXXX	1,823,384.75
County Library 80003-04	XXXXXXXX	
County Health	XXXXXXXX	
County Open Space Preservation	XXXXXXXX	
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX	740.16
Paid	1,823,723.40	XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
County Taxes		XXXXXXXX
Due County for Added and Omitted Taxes	740.16	XXXXXXXX
	1,824,463.56	1,824,463.56

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013 80003-06	XXXXXXXX	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXX	XXXXXXXX
Fire - 81108-00	XXXXXXXX	XXXXXXXX
Sewer - 81111-00	XXXXXXXX	XXXXXXXX
Water - 81112-00	XXXXXXXX	XXXXXXXX
Garbage - 81109-00 970,951.00	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXX	970,951.00
Paid 80003-08	970,951.00	XXXXXXXX
Balance December 31, 2013 80003-09	-	XXXXXXXX
	970,951.00	970,951.00

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

# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXX	2,886.00
State Library Aid Received in 2013	80004-02	XXXXXXXX	2,857.00
Interest Earned			-
Expended	80004-09	2,886.00	XXXXXXXX
Balance December 31, 2013	80004-10	2,857.00	
		5,743.00	5,743.00

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

Not Applicable

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

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

Not Applicable

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Not Applicable

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

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,037,494.00	1,037,494.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	3,005,322.24	2,826,631.89	(178,690.35)
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
<b>See Attached</b>	12,694.05	12,694.05	-
			-
<b>Total Miscellaneous Revenue Anticipated</b> 80103-	3,018,016.29	2,839,325.94	(178,690.35)
Receipts from Delinquent Taxes 80104-	194,600.00	302,481.77	107,881.77
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	3,706,577.50	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
<b>Total Amount to be Raised by Taxation</b> 80107-	3,706,577.50	4,261,570.94	554,993.44
	7,956,687.79	8,440,872.65	484,184.86

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	19,348,696.61
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	8,407,250.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00	4,507,261.00	XXXXXXXX
County Taxes 80111-00	1,823,384.75	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	740.16	XXXXXXXX
Special District Taxes 80113-00	970,951.00	XXXXXXXX
Municipal Open Space Tax 80120-00	98,683.76	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	721,145.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	4,261,570.94	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	20,069,841.61	20,069,841.61

\* 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
Alcohol Education and Rehabilitation Program	263.87	263.87	
Clean Communities Program	10,430.18	10,430.18	
Municipal Alliance on Alcoholism and Drug Abuse	2,000.00	2,000.00	
<b>Total (Sheet 17)</b>	<b>12,694.05</b>	<b>12,694.05</b>	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

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

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	7,943,993.74
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	12,694.05
Appropriated for 2013 (Budget Statement Item 9)	80012-03	7,956,687.79
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>7,956,687.79</b>
Add: Overexpenditures (see footnote)	80012-06	-
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>7,956,687.79</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	6,265,171.01
Paid or Charged - Reserve for Uncollected Taxes	80012-09	721,145.00
Reserved	80012-10	780,890.78
<b>Total Expenditures</b>	<b>80012-11</b>	<b>7,767,206.79</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>189,481.00</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)  
 Not Applicable

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

# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	-
Delinquent Tax Collections	80013-02	XXXXXXXX	107,881.77
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	554,993.44
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXX	189,481.00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	148,698.74
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXX	486,327.32
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXX	
Tax Overpayments Canceled		XXXXXXXX	277.84
Federal and State Grants Canceled		XXXXXXXX	3,947.84
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2013	80013-07		XXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	178,690.35	XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
Reserve for Pending Tax Appeals			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXX
Sr. Citizen Deduction Disallowed by Tax Collector for 2012		4,750.00	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,308,167.60	XXXXXXXX
		1,491,607.95	1,491,607.95

0.00



## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
<b>Treasurer:</b>	
Copies	86.85
Cable TV Franchise Fees	58,627.00
Police Reports and Copies	1,471.44
Fire Safety Fees	23,668.48
FEMA Reimbursements	23,766.86
Outside Detail - Administrative Fee	7,800.79
Other Miscellaneous Revenue	1,991.63
<b>Tax Collector:</b>	
Payments in Lieu of Taxes	29,163.00
Other Miscellaneous Revenue	2,122.69
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	148,698.74

**SURPLUS - CURRENT FUND  
YEAR 2013**

	Debit	Credit
1. Balance January 1, 2013 <span style="float: right;">80014-01</span>	XXXXXXXX	1,353,889.52
2.	XXXXXXXX	
3. Excess Resulting from 2013 Operations <span style="float: right;">80014-02</span>	XXXXXXXX	1,308,167.60
4. Amount Appropriated in the 2013 Budget - Cash <span style="float: right;">80014-03</span>	1,037,494.00	XXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services <span style="float: right;">80014-04</span>		XXXXXXXX
6.		XXXXXXXX
7. Balance December 31, 2013 <span style="float: right;">80014-05</span>	1,624,563.12	XXXXXXXX
	2,662,057.12	2,662,057.12

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

Cash <span style="float: right;">80014-06</span>		5,014,531.69
Investments <span style="float: right;">80014-07</span>		
<b>Sub Total</b>		<b>5,014,531.69</b>
Deduct Cash Liabilities Marked with "C" on Trial Balance <span style="float: right;">80014-08</span>		3,389,968.57
Cash Surplus <span style="float: right;">80014-09</span>		1,624,563.12
Deficit in Cash Surplus <span style="float: right;">80014-10</span>		
<b>Other Assets Pledged to Surplus: *</b>		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction <span style="float: right;">80014-16</span>		
Deferred Charges # <span style="float: right;">80014-12</span>		
Cash Deficit # <span style="float: right;">80014-13</span>		
<b>Total Other Assets</b> <span style="float: right;">80014-14</span>		-
* 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 2004 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	1,624,563.12

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	\$	<u>18,548,696.73</u>
	or			
	(Abstract of Ratables)	82113-00	\$	<u>-</u>
2.	Amount of Levy Special District Taxes	82102-00	\$	<u>970,951.00</u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>-</u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>7,897.05</u>
5a.	Subtotal 2013 Levy		\$	<u>19,527,544.78</u>
5b.	Reductions due to tax appeals**		\$	<u>-</u>
5c.	Total 2013 Tax Levy	82106-00	\$	<u><u>19,527,544.78</u></u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>3,174.69</u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>6,271.87</u>
9.	Discount Allowed	82110-00	\$	<u>-</u>
10.	Collected in Cash:			
	In 2012	82121-00	\$	<u>59,442.00</u>
	In 2013 *	82122-00	\$	<u>19,233,551.19</u>
	State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>55,703.42</u>
	Total to Line 14	82111-00	\$	<u><u>19,348,696.61</u></u>
11.	Total Credits		\$	<u><u>19,358,143.17</u></u>
12.	Amount Outstanding December 31, 2013	83120-00	\$	<u>169,401.61</u>
13.	Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is			<u>99.08</u> %
		82112-00		

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

14. Calculation if Current Taxes Realized in Cash:

Total of Line 10	\$	<u>19,348,696.61</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>19,348,696.61</u></u>

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

# Note: On 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.

**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 . . . . .		_____	-
<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 . . . . .		_____	- %

---



---

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22) . . . . .	\$	_____	-
LESS: Proceeds from Accelerated Tax Sale (excluding premium) . . . . .		_____	-
<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 . . . . .		_____	- %

Not Applicable

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	13,252.02
2. Sr. Citizens Deductions Per Tax Billings	9,500.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	47,750.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	XXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	2,796.58
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXX	4,750.00
9. Received in Cash from State	XXXXXXXX	54,000.00
10.		
11.		
12. Balance December 31, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	16,298.60	XXXXXXXX
	74,798.60	74,798.60

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

Line 2	9,500.00
Line 3	47,750.00
Line 4	1,250.00
Sub-Total	58,500.00
Less: Line 7	2,796.58
To Item 10, Sheet 22	55,703.42

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	244,867.57
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Budget Appropriation		33,492.50
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)	40,661.02	XXXXXXXX
Reserve for Tax Appeals		XXXXXXXX
Balance December 31, 2013	237,699.05	XXXXXXXX
Taxes Pending Appeals*		XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.	278,360.07	278,360.07

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

**T-8236**

\_\_\_\_\_  
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-		XXXXXXXX
2. Local District School Tax -	Actual 80016-	
	Estimate** 80017-	XXXXXXXX
3. Vocational School Tax -	Actual	
	Estimate**	XXXXXXXX
4. Regional School District Tax -	Actual	
	Estimate**	XXXXXXXX
5. Regional High School Tax - School Budget	Actual	
	Estimate**	XXXXXXXX
6. County Tax	Actual	
	Estimate**	XXXXXXXX
7. Special District Taxes	Actual 80022-	
	Estimate** 80023-	XXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	
9. Less: Total Anticipated Revenues from 2014 Municipal Budget (Item 5)	80024-02	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other	80024-03	
11. Amount of Item 10 Divided by [80024-04] Equals Amount to be Raised by Taxation Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		* May not be stated in an amount less than 'actual' Tax of Year 2013
Vocational School Tax (Amount Shown on Line 3 Above)		** Must be stated in the amount of the
Regional School District Tax (Amount Shown on Line 4 Above)		proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District Taxes (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations		
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		311,059.35	XXXXXXXX
	A. Taxes	83102-00      260,451.68	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83103-00      50,607.67	XXXXXXXX	XXXXXXXX
2.	Canceled:		XXXXXXXX	XXXXXXXX
	A. Taxes	83105-00	XXXXXXXX	64.47
	B. Tax Title Liens	83106-00	XXXXXXXX	-
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes	83108-00	XXXXXXXX	-
	B. Tax Title Liens	83109-00	XXXXXXXX	-
4.	Added Taxes		10,529.49	XXXXXXXX
5.	Added Tax Title Liens		903.38	XXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXX (1)	
	B. Tax Title Liens - Transfers from Taxes	83107-00	-	(1) XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXX	322,427.75
8.	Totals		322,492.22	322,492.22
9.	Balance Brought Down		322,427.75	XXXXXXXX
10.	Collected:		XXXXXXXX	302,481.77
	A. Taxes	83116-00      270,916.70	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83117-00      31,565.07	XXXXXXXX	XXXXXXXX
11.	Interest and Costs - 2013 Tax Sale		-	XXXXXXXX
12.	2013 Taxes Transferred to Liens		3,174.69	XXXXXXXX
13.	2013 Taxes		169,401.61	XXXXXXXX
14.	Balance December 31, 2013		XXXXXXXX	192,522.28
	A. Taxes	83121-00      169,401.61	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83122-00      23,120.67	XXXXXXXX	XXXXXXXX
15.	Totals		495,004.05	495,004.05
16.	Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by item No. 9) is			-
		93.81%		
17.	Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2014.		\$ 180,605.15	and represents the 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)**  
**NOT APPLICABLE**

		Debit	Credit	
1.	Balance January 1, 2013	84101-00	71,300.00	XXXXXXXX
2.	Foreclosed or Deeded in 2013		XXXXXXXX	XXXXXXXX
3.	Tax Title Liens	84103-00	-	XXXXXXXX
4.	Taxes Receivable	84104-00	-	XXXXXXXX
5A.		84102-00	XXXXXXXX	XXXXXXXX
5B.		84105-00		
6.	Adjustment to Assessed Valuation	84106-00	-	XXXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXXX	-
8.	Sales		XXXXXXXX	XXXXXXXX
9.	Cash *	84109-00	XXXXXXXX	-
10.	Contract	84110-00	XXXXXXXX	
11.	Mortgage	84111-00	XXXXXXXX	
12.	Loss on Sales	84112-00	XXXXXXXX	
13.	Gain on Sales	84113-00	-	XXXXXXXX
14.	Balance December 31, 2013	84114-00	XXXXXXXX	71,300.00
			71,300.00	71,300.00

**CONTRACT SALES - Not Applicable**

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

**MORTGAGE SALES - Not Applicable**

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

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

Realized in 2013 Budget \_\_\_\_\_

To Results of Operation (Sheep 19) \_\_\_\_\_

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

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2013 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. _____	\$ _____	\$ _____	\$ _____	\$ _____
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. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

Not Applicable

**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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	80025-00	80026-00	-

Not Applicable Sheet 29

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

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

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

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

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

Not Applicable Sheet 30

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

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

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

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

**(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

Source		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXX	-	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	-	XXXXXXXX	
Outstanding, December 31, 2013	80033-04	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ -
2014 Interest on Bonds *		80033-06	\$ -	
<b>Assessment Serial Bonds</b>				
Not Applicable				
Outstanding, January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$ -
2014 Interest on Bonds *		80033-12	\$ -	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ -

**LIST OF BONDS ISSUED DURING 2013**

Not Applicable				
Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14      80033-15  
**NOT APPLICABLE**

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

(~~COUNTY~~) (MUNICIPAL) Green Acres Program - Green Trust **LOAN**

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXX	241,927.60	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	26,384.31	XXXXXXXX	
Outstanding, December 31, 2013	80033-04	215,543.29	XXXXXXXX	
		241,927.60	241,927.60	
				<i>Note: The Green Acres - Green Trust Loan is paid out of the Open Space Tax Trust Fund</i>
2014 Loan Maturities			80033-05	\$ 26,914.63
2014 Interest on Loans			80033-06	\$ 4,176.96
<b>Total 2014 Debt Service for Green Acres Program - Green Trust Loan</b>				<b>\$ 31,091.59</b>
<b>LOAN</b>				
<b>Not Applicable</b>				
Outstanding, January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Loan Maturities			80033-11	\$ -
2014 Interest on Loans			80033-12	\$ -
<b>Total 2014 Debt Service for _____ Loan</b>				<b>\$ -</b>

**LIST OF LOANS ISSUED DURING 2013**

**Not Applicable**

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

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

Source	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 - General Capital Bonds	80034-04	\$ -	
2014 Interest on Bonds *	80034-05	\$ -	
<b>TYPE I 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 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	2013 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. _____		\$ -	\$ -

Not Applicable



**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.	Various General Improvements (05-10)	190,000.00	10/21/2010	97,000.00	10/17/2014	0.6700%	7,504.00	649.90	10/17/2014
2.	Improvements of Various Roads (10-11)	209,000.00	10/20/2011	161,000.00	10/17/2014	0.6700%	11,000.00	1,078.70	10/17/2014
3.	Improvements of Various Roads (12-12)	164,000.00	10/18/2012	164,000.00	10/17/2014	0.6700%		1,098.80	10/17/2014
4.	Various Improvements (02-13)	760,000.00	10/17/2013	760,000.00	10/17/2014	0.6700%		5,092.00	10/17/2014
5.								-	
6.								-	
7.								-	
8.								-	
9.								-	
10.								-	
11.								-	
12.								-	
13.								-	
14.								-	
	Total	1,323,000.00		1,182,000.00			18,504.00	7,919.40	

Sheet 33

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

80051-01

80051-02

Memo: Type 1 School Notes should be separately listed and totaled.

\* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued

All notes with an original date of issue of 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.

(Do not crowd - add additional sheets)

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

### DEBT SERVICE FOR ASSESSMENT NOTES

1.	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 **	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total		-		-			-	-	

Sheet 34  
Not Applicable

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

Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

80051-01

80051-02

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a  
 Not Applicable

80051-01

80051-02

(Do not crowd - add additional sheets)

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

IMPROVEMENTS  Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Various Street Improvements	19,071.71				6,151.36		12,920.35	
Various Improvements	31,632.75	35,000.00			27,286.63	39,346.12	-	
Main Street Improvements	34,564.69					34,564.69	-	
Various Improvements	49,676.08						49,676.08	
First Aid Squad Building	15,036.10				8,637.50	6,398.60	-	
Various Improvements	20,690.34				3,908.68	12,920.00	3,861.66	
Canal Restoration Project	42,614.24					42,614.24	-	
Various General Improvements	-	129,222.38			750.63	128,471.75	-	
Various General Improvements	-	56,886.10			396.17	56,489.93	-	
Various Improvements	350.59				350.59		-	
Improvement of Various Roads	-	48,880.70			435.78	48,444.92	-	
Various Improvements	20,479.85				2,319.85		18,160.00	
Various Building Improvements	20,678.33				20,678.33		-	
Morris Canal Lock 2E Restoration	286,450.00						286,450.00	
Various Improvements	65,897.34				45,897.34		20,000.00	
Various Street Improvements	231,171.54				195,383.96		35,787.58	
							-	
							-	

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  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
Improvements to Various Roads	-	120,796.26			112,961.93		-	7,834.33
Police Equipment	13,852.66				13,002.00		850.66	
Various Improvements			1,000,000.00		192,222.66	50,014.84	-	757,762.50
Various Improvements			100,000.00		34,998.50		65,001.50	
Police Equipment			11,669.49				11,669.49	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
<b>Total</b>	70000- 852,166.22	390,785.44	1,111,669.49	-	665,381.91	419,265.09	504,377.32	765,596.83

Sheet 35a

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

Capital Fund Balance	6,752.72
Capital Improvement Fund	6,398.60
Bonds and Notes Authorized but not Issued	316,014.84
Reserve for Down Payments - Main Street	34,564.69
Due from Federal Government	55,534.24
	<u>419,265.09</u>

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXX	98,025.23
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXX	101,404.00
Reserve for Preliminary Expenses Canceled Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	6,398.60
List by Improvements-Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	140,000.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2013	80031-05	65,827.83	XXXXXXXX
		205,827.83	205,827.83

\* 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	XXXXXXXXXX	447,500.00
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXXX	38,500.00
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Improvement Authorizations Canceled			34,564.69
Appropriated to Finance Improvement Authorizations	80030-04	10,000.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80030-05	510,564.69	XXXXXXXXXX
		520,564.69	520,564.69

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose		Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Various Improvements		1,000,000.00	950,000.00	50,000.00	50,000.00
Various Improvements		100,000.00		100,000.00	100,000.00
Police Equipment		11,669.49		11,669.49	
<b>Total</b>	<b>80032-00</b>	<b>1,111,669.49</b>	<b>950,000.00</b>	<b>161,669.49</b>	<b>150,000.00</b>

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

Capital Improvement Fund	140,000.00	140,000.00
New Jersey Department of Transportation		
Morris County Historic Trust Fund		
Reserve for Office Improvements	10,000.00	10,000.00
Safe Corridors Grant	11,669.49	
<b>Total</b>	<b>161,669.49</b>	<b>150,000.00</b>

**GENERAL CAPITAL FUND**

**STATEMENT OF CAPITAL SURPLUS**

**YEAR - 2013**

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	1,744.51
Premium on Bond Sale And Note Sale		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	6,752.72
Miscellaneous			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	-	XXXXXXXXXX
Balance December 31, 2013	80029-04	8,497.23	XXXXXXXXXX
		8,497.23	8,497.23

**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   | \$ | 19,527,544.78 |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ | 19,348,696.61 |
| 3. Seventy (70) percent of Item 1         | \$ | 13,669,281.35 |
- (\*) 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                     | \$ | N/A    |
| 2. 4% of 2012 Tax Levy for all purposes: |    |        |
| Levy--                                   | \$ | N/A    |
|  | =  | \$ N/A |
| 3. Cash deficit 2013                     | \$ | N/A    |
| 4. 4% of 2013 Tax Levy for all purposes: |    |        |
| Levy--                                   | \$ | N/A    |
|  | =  | \$ N/A |

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$	N/A	\$	N/A
2. County Taxes	\$	N/A	\$	740.16
3. Amounts due Special Districts	\$	N/A	\$	N/A
4. Amounts due Districts for Local School Tax	\$	N/A	\$	5,381.00

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

**UTILITIES ONLY**

***NOTE:***

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







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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	<b>RECEIPTS</b>					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

Sheet 43  
Not Applicable

\* Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated 91301-	525,000.00	525,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 91302-			-
Rents 91303-	1,536,143.05	1,762,292.31	226,149.26
Fire Hydrant Services 91304-			-
Miscellaneous 91305-	13,200.00	18,042.77	4,842.77
Interest on Investments and Deposits			-
Developer's Agreement - MUA Loan Repayment	49,445.00	49,444.44	(0.56)
Reserve for Payment of Debt Service	35,056.95	35,056.95	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
			-
			-
			-
Subtotal	2,158,845.00	2,389,836.47	230,991.47
Deficit (General Budget) ** 91306-			-
91307-	2,158,845.00	2,389,836.47	230,991.47

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	2,158,845.00
Added by N.J.S. 40A:4-87	-
Emergency	-
<b>Total Appropriations</b>	<b>2,158,845.00</b>
Add: Overexpenditures (see footnote)	-
<b>Total Appropriations and Overexpenditures</b>	<b>2,158,845.00</b>
Deduct Expenditures:	
Paid or Charged	1,543,114.18
Reserved	589,003.55
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>2,132,117.73</b>
Unexpended Balances Canceled (see footnote)	26,727.27

**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: Not Applicable**

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 2003 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2003 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 the General Budget of 2012 for an Anticipated Deficit in the Water Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	445,137.04	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If non, enter "None"	None	
* Excess (Revenue Realized)		445,137.04

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



**RESULTS OF 2013 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	230,991.47
Unexpended Balances of Appropriations	XXXXXXXX	26,727.27
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXX	445,137.04
Deficit in Anticipated Revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	702,855.78	XXXXXXXX
	702,855.78	702,855.78

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

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	784,620.85
Excess Resulting from 2013 Operations	XXXXXXXX	702,855.78
Amount Appropriated in the 2013 Budget - Cash	525,000.00	XXXXXXXX
Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Amount Anticipated in Current Fund	150,000.00	XXXXXXXX
Balance December 31, 2013	812,476.63	XXXXXXXX
	1,487,476.63	1,487,476.63

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

Cash	80014-06	1,440,085.81
Investments	80014-07	-
Interfund Accounts Receivable		-
Sub Total		1,440,085.81
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	627,609.18
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	812,476.63
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		812,476.63

# 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>143,548.40</u>
Increased by:		
Water Rents Levied		\$ <u>1,714,249.22</u>
Decreased by:		
Collections	\$ <u>1,760,688.97</u>	
Overpayments Applied	\$ <u>1,603.34</u>	
Transfer to Water Liens	\$ <u>-</u>	
Other	\$ <u>67,487.21</u>	
		\$ <u>1,829,779.52</u>
Balance December 31, 2013		\$ <u>28,018.10</u>

**SCHEDULE OF WATER UTILITY LIENS**

Not Applicable

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

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

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

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**Not Applicable**

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

**WATER UTILITY ASSESSMENT BONDS - Not Applicable**

Source	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
2014 Bond Maturities - Assessment Bonds			N/A
2014 Interest on Bonds *		N/A	
<b>WATER UTILITY CAPITAL BONDS</b>			
<b>Not Applicable</b>			
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**  
**Not Applicable**

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**

**Not Applicable**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

**WATER UTILITY      NJEIT Loan      LOAN**

Source	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXXX	325,117.61	
Issued	XXXXXXXX		
Paid	21,404.44	XXXXXXXX	
Outstanding, December 31, 2013	303,713.17	XXXXXXXX	
	325,117.61	325,117.61	
2014 Loan Maturities			\$ 21,081.02
2014 Interest on Loans *		\$ 7,131.26	
<b>WATER UTILITY <u>    </u> <u>MUA</u> <u>    </u> LOAN</b>			
Outstanding, January 1, 2013	XXXXXXXX	203,537.28	
Issued	XXXXXXXX		
Paid	42,270.03	XXXXXXXX	
Outstanding, December 31, 2013	161,267.25	XXXXXXXX	
	203,537.28	203,537.28	
2014 Loan Maturities			\$ 43,908.04
2014 Interest on Loans *		\$ 5,536.40	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2014 Interest on Loans (*Items)	\$ 12,667.66	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 3,998.09	
Subtotal	\$ 8,669.57	
Add: Interest to be Accrued as of 12/31/2014	\$ 3,510.22	
Required Appropriation 2014	\$ 12,179.79	

**LIST OF LOANS ISSUED DURING 2013**

<b>Not Applicable</b>				
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. Water System Improvements (7-07)	375,000.00	10/24/2007	163,000.00	10/17/2014	0.6700%	4,746.84	1,092.10	10/17/2014
2. Improvement of Water Supply and Distribution System (9-09)	268,000.00	10/22/2009	239,000.00	10/17/2014	0.6700%	3,392.41	1,601.30	10/17/2014
3. Improvement of Water Supply and Distribution System (9-09)	50,000.00	10/22/2009	50,000.00	10/17/2014	0.6700%	632.91	335.00	10/17/2014
4. DPW Building Improvements (16-11)	200,000.00	10/20/2011	200,000.00	10/17/2014	0.6700%	6,896.55	1,340.00	10/17/2014
5. Fern Avenue Water Main (01-12)	170,000.00	10/18/2012	170,000.00	10/17/2014	0.6700%		1,139.00	10/17/2014
6. Trowbridge Lane (14-12)	150,000.00	10/18/2012	150,000.00	10/17/2014	0.6700%		1,005.00	10/17/2014
7. Purchase of Property	550,000.00	10/18/2012	550,000.00	10/17/2014	0.6700%		3,685.00	10/17/2014
8. Fern Avenue Phase II	255,000.00	10/17/2013	255,000.00	10/17/2014	0.6700%		1,708.50	10/17/2014
9.							-	
<b>10. TOTAL (Page 1 of 2)</b>	2,018,000.00		1,777,000.00			15,668.71	11,905.90	

Sheet 50

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

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

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

**All notes with an original date of issue of 2011 or prior require one 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	\$ 11,905.90
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 2,414.25
Subtotal	\$ 9,491.65
Add: Interest to be Accrued as of 12/31/2014	\$ 18,510.42
Required Appropriation - 2014	\$ 28,002.07

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

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

Sheet 50a

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.							-	
<b>10. TOTAL (Page 2 of 2)</b>	2,018,000.00		1,777,000.00			15,668.71	11,905.90	

**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.**

<b>INTEREST ON NOTES - WATER UTILITY BUDGET</b>	
2014 Interest on Notes	\$ 11,905.90
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 2,414.25
Subtotal	\$ 9,491.65
Add: Interest to be Accrued as of 12/31/2014	\$ 18,510.42
Required Appropriation - 2014	\$ 28,002.07

**(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.								

Sheet 51  
Not Applicable

**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, 2009 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 Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

Sheet 51a  
Not Applicable

80051-01

80051-02

(Do not crowd - add additional sheets)

**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	
Water System Improvements	51,555.97				217.59		51,338.38		
Pine Street Water Main Replacement	40,727.97				3,345.22		37,382.75		
Mason Dump Truck	16,548.56						16,548.56		
DPW Building Improvements	-	121,416.92			120,140.92		-	1,276.00	
Fern Avenue Water Main	-	45,977.32			4,591.92		-	41,385.40	
Trowbridge Lane	-	140,902.78			107,939.72		-	32,963.06	
Purchase of Property	-	35,954.60			35,954.60		-		
Fern Avenue Phase II			375,000.00		318,885.16		-	56,114.84	
							-		
							-		
							-		
							-		
							-		
							-		
							-		
							-		
							-		
							-		
							-		
							-		
<b>Total</b>	<b>70000-</b>	<b>108,832.50</b>	<b>344,251.62</b>	<b>375,000.00</b>	<b>-</b>	<b>591,075.13</b>	<b>-</b>	<b>105,269.69</b>	<b>131,739.30</b>

Sheet 52

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

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	63,521.48
Received from 2013 Budget Appropriation *	XXXXXXXX	50,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013	113,521.48	XXXXXXXX
	113,521.48	113,521.48

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

Not Applicable

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

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

**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
Fern Avenue Phase II	375,000.00	295,000.00		
<b>Total</b>	<b>375,000.00</b>	<b>295,000.00</b>	-	-

**WATER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2013**

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	438.93
Premium on Bond Sale And Note Sale	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Miscellaneous Receipt		
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXX
Balance December 31, 2013	438.93	XXXXXXXX
	438.93	438.93







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

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

Sheet 57  
Not Applicable

\* Show as red figure



# SCHEDULE OF SEWER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated _____ 01	235,000.00	235,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government _____ 02			-
Rents	1,266,608.89	1,415,889.52	149,280.63
Miscellaneous Revenue	5,420.00	15,573.45	10,153.45
Reserve for Payment of Debt Service	12,171.61	12,171.61	-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
			-
			-
			-
Subtotal	1,519,200.50	1,678,634.58	159,434.08
Deficit (General Budget) ** _____ 06			-
_____ 07	1,519,200.50	1,678,634.58	159,434.08

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	1,519,200.50
Added by N.J.S. 40A:4-87	-
Emergency	-
<b>Total Appropriations</b>	<b>1,519,200.50</b>
Add: Overexpenditures (see footnote)	-
<b>Total Appropriations and Overexpenditures</b>	<b>1,519,200.50</b>
Deduct Expenditures:	
Paid or Charged	1,231,126.52
Reserved	266,672.25
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>1,497,798.77</b>
Unexpended Balances Canceled (see footnote)	21,401.73

**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: Not Applicable**

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 2003 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2003 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 the General Budget of 2012 for an Anticipated Deficit in the \_\_SEWER\_\_ Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	229,878.91	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If non, enter "None"	None	
* Excess (Revenue Realized)		229,878.91

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

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

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	159,434.08
Unexpended Balances of Appropriations	XXXXXXXX	21,401.73
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXX	229,878.91
Refund of Prior Year Revenue		
Deficit in Anticipated Revenue	-	XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	410,714.72	XXXXXXXX
	410,714.72	410,714.72

\* See restriction in amount on Sheet 59, SECTION 2

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	794,511.63
Excess Resulting from 2013 Operations	XXXXXXXX	410,714.72
Amount Appropriated in the 2013 Budget - Cash	235,000.00	XXXXXXXX
Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Anticipated in Current Fund	172,000.00	XXXXXXXX
Balance December 31, 2013	798,226.35	XXXXXXXX
	1,205,226.35	1,205,226.35

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

Cash	80014-06	1,074,527.35
Investments	80014-07	-
Interfund Accounts Receivable		-
Sub Total		1,074,527.35
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	276,301.00
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	798,226.35
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		798,226.35

# MAY NOT BE ANTICIPATED AS NON\_CASH SURPLUS IN 2014 BUDGET

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

**SCHEDULE OF \_\_SEWER\_\_ UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>74,904.66</u>
Increased by:		
Sewer Rents Levied		\$ <u>1,407,944.11</u>
Decreased by:		
Collections	\$ <u>1,413,749.78</u>	
Overpayments Applied	\$ <u>2,140.04</u>	
Transfer to Sewer Liens	\$ _____	
Other	\$ <u>15,573.45</u>	
		\$ <u>1,431,463.27</u>
Balance December 31, 2013		\$ <u>51,385.50</u>

**SCHEDULE OF \_\_SEWER\_\_ LIENS**

Not Applicable

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

**DEFERRED CHARGES**  
**-MANDATORY CHARGES ONLY-**  
**\_\_SEWER\_\_ UTILITY FUND**

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

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

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

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

Not Applicable

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

Not Applicable

<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. _____	_____	_____	\$ _____	_____

Not Applicable

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

**SEWER UTILITY ASSESSMENT BONDS**

Source	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><u>SEWER</u> UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2013		XXXXXXXX	
<b>2014 Bond Maturities - Capital Bonds</b>			
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	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2013		XXXXXXXX	
<b>2014 Loan Maturities</b>			
2014 Interest on Loans *			
<b><u>SEWER</u> UTILITY LOAN</b>			
Outstanding, January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2013		XXXXXXXX	
<b>2014 Loan Maturities</b>			
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

Not Applicable

**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. Improvement of Sewer System (10-09)	160,000.00	10/21/2010	152,000.00	10/17/2014	0.6700%	2,025.32	1,018.40	10/17/2014
2. DPW Building Improvements (15-11)	200,000.00	10/20/2011	200,000.00	10/17/2014	0.6700%	6,896.55	1,340.00	10/17/2014
3. Purchase of Property	550,000.00	10/18/2012	550,000.00	10/17/2014	0.6700%		3,685.00	10/17/2014
4.							-	
5.							-	
6.								
7.								
8.								
9.								
10. Total	910,000.00		902,000.00			8,921.87	6,043.40	

Sheet 64

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

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

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

**All notes with an original date of issue of 2011 or prior require one 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	\$ 6,043.40
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 1,225.47
Subtotal	\$ 4,817.93
Add: Interest to be Accrued as of 12/31/2014	\$ 12,000.00
Required Appropriation - 2014	\$ 16,817.93

**(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.								

Sheet 65  
Not Applicable

**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, 2009 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 Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

Sheet 65a  
Not Applicable

80051-01

80051-02

(Do not crowd - add additional sheets)

**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
DPW Building Improvements	-	138,593.28			138,593.28		-	
Trowbridge Sewer Main Replacement	136,478.67				102,422.15		34,056.52	
Purchase of Property	-	35,954.60			35,954.60		-	
							-	
							-	
							-	
	-						-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
<b>Total</b>	70000- 136,478.67	174,547.88	-	-	276,970.03	-	34,056.52	-

Sheet 66

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

**\_\_SEWER\_\_ UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	10,156.25
Received from 2013 Budget Appropriation *	XXXXXXXX	10,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013	20,156.25	XXXXXXXX
	20,156.25	20,156.25

**\_\_SEWER\_\_ UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS**

Not Applicable

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

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

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

**UTILITIES ONLY**

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

**\_\_SEWER\_\_ UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2013**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	112,180.81
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Reserve for Sewer Extensions Canceled		4,349.50
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXXXX
Balance December 31, 2013	116,530.31	XXXXXXXXXX
	116,530.31	116,530.31

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

**POST CLOSING**  
**TRIAL BALANCE - SOLID WASTE COLLECTION DISTRICT**  
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 and Cash Equivalents	814,037.52	
Appropriation Reserves:		
Unencumbered		203,039.87
Encumbered		227,040.03
Subtotal Appropriation Reserves		430,079.90 C
Fund Balance		383,957.62
<b>Totals</b>	814,037.52	814,037.52
		-

(Do not crowd - add additional sheets)

## SCHEDULE OF SOLID WASTE COLLECTION DISTRICT BUDGET - 2013

### BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Operating Surplus Anticipated	293,900.00	293,900.00	-
			-
			-
Miscellaneous Revenue Anticipated	XXXXXXXX	XXXXXXXX	XXXXXXXX
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
			-
			-
			-
			-
	293,900.00	293,900.00	-
Amount to be Raised by Taxation for Support of Solid Waste Collection District	970,951.00	970,951.00	-
	1,264,851.00	1,264,851.00	-

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	1,264,851.00
Added by N.J.S. 40A:4-87	-
Emergency	-
<b>Total Appropriations</b>	<b>1,264,851.00</b>
Add: Overexpenditures (see footnote)	-
<b>Total Appropriations and Overexpenditures</b>	<b>1,264,851.00</b>
Deduct Expenditures:	
Paid or Charged	1,061,811.13
Reserved	203,039.87
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>1,264,851.00</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".

**RESULTS OF 2013 OPERATIONS - SOLID WASTE COLLECTION DISTRICT**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXX	29,830.34
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXX	104,125.49
Deficit in Anticipated Revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	133,955.83	XXXXXXXX
	133,955.83	133,955.83

**OPERATING SURPLUS - SOLID WASTE COLLECTION DISTRICT**

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	543,901.79
Excess Resulting from 2013 Operations	XXXXXXXX	133,955.83
Amount Appropriated in the 2013 Budget - Cash	293,900.00	XXXXXXXX
Balance December 31, 2013	383,957.62	XXXXXXXX
	677,857.62	677,857.62

**ANALYSIS OF BALANCE DECEMBER 31, 2013  
(FROM SOLID WASTE COLLECTION DISTRICT - TRIAL BALANCE)**

Cash	814,037.52
Investments	-
Interfund Accounts Receivable	-
<b>Sub Total</b>	<b>814,037.52</b>
Deduct Cash Liabilities Marked with "C" on Trial Balance	430,079.90
<b>Operating Surplus Cash or (Deficit in Operating Surplus Cash)</b>	<b>383,957.62</b>
Other Assets Pledged to Surplus: *	
Deferred Charges #	
Operating Deficit #	
<b>Total Other Assets</b>	<b>-</b>
	383,957.62

# 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.