

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

POPULATION LAST CENSUS 28,370
NET VALUATION TAXABLE 2013 3,419,983,606
MUNICODE 0716

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

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

Township of Nutley, County of Essex

**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 Raymond Saville
Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have 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 Rosemary Costa, am the Chief Financial Officer, License # 0-0483-11-83, of the Township of Nutley, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature Rosemary Costa
Title Chief Financial Officer
Address 1 Kennedy Drive Nutley, NJ 07110
Phone Number (973) 284-4951
Fax Number (973) 284-4901

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Nutley as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE


Raymond G. Sarinelli

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road, Suite 300

(Address)

Certified by me

Mount Arlington, NJ 07856-1320

(Address)

this 10 day of Feb, 2014.

973-328-1825

(Phone Number)

RSarinelli@nisivoccia.com

(Email)

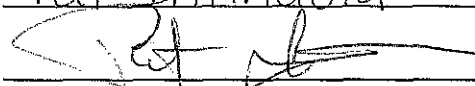
973-328-0507

(Fax Number)

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

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

Printed Name: Pat Intindola

Signature: 

Certificate #: 001594

Date: 02/11/2014

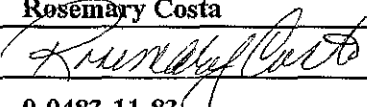
MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain an appropriation or levy "CAP Waiver".
10. The municipality will **not** apply for Extraordinary Aid for 2014.

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

Municipality: Township of Nutley
Chief Financial Officer: Rosemary Costa
Signature: 
Certificate #: 0-0483-11-83
Date: 02/14/2014

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: _____

22-60021~~2~~7

Fed I.D. #

Township of Nutley

Municipality

Essex

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>2,040,127.61</u>	\$ <u>482,628.74</u>	\$ <u>-0-</u>

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

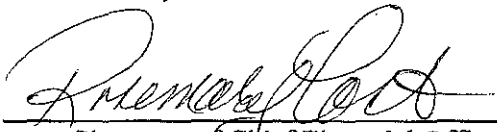
(Federal) X Single Audit

 Program Specific Audit

(State) 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 years 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

2/14/2014

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION - N/A

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 N/A

Title _____

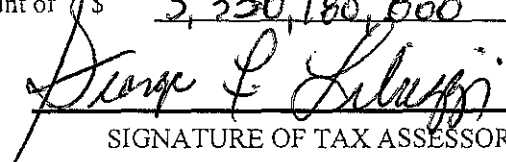
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 3,330,180,800


SIGNATURE OF TAX ASSESSOR

Township of Nutley

MUNICIPALITY

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 Subtotalled and Subtotal Must be Marked with "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Cash and Cash Equivalents	20,187,092.61	
Due State of New Jersey:		
Senior Citizens' and Veterans' Deductions	123,917.45	
	20,311,010.06	
Receivables and Other Assets with Full Reserves:		
Delinquent Taxes Receivable	2,001,395.45	
Tax Title Liens Receivable	2,250.18	
Subtotal Taxes and Liens Receivable	2,003,645.63	
Property Acquired for Taxes at Assessed Valuation	19,770.00	
Revenue Accounts Receivable	25,716.51	
Due Animal Control Fund	7,645.46	
Due Water Utility Capital Fund	342.00	
Total Receivables and Other Assets with Full Reserves	2,057,119.60	
Deferred Charges:		
Special Emergency Authorizations	44,550.00	
Appropriation Reserves:		
Encumbered		1,470,874.60
Unencumbered		2,744,129.30
Subtotal Appropriation Reserves		4,215,003.90
Accounts Payable		1,257,174.01
Prepaid Taxes		305,003.19
Tax Overpayments		340,969.27
County Added and Omitted Taxes Payable		110,303.45
Due State of New Jersey:		
Construction Code Surcharge Fees		8,593.00
Marriage License Fees		1,350.00
Due Other Trust Funds		2,228,219.71
Due General Capital Fund		3,625,462.51

(Do not crowd - add additional sheets)

POST CLOSING

AS AT DECEMBER 31, 2013

[illegible]

Sheet 3a

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2013

(Do not crowd - add additional sheets)

Sheet 4

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

[illegible]

(Do not crowd - add additional sheets)

N/A

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Trust - Dog License (Animal Control Fund):		
Cash and Cash Equivalents	35,003.66	
Due Current Fund		7,645.46
Due State of New Jersey		9.60
Reserve for Animal Control Expenditures		27,348.60
Total Trust - Dog License (Animal Control Fund)	35,003.66	35,003.66
Trust - Other:		
Cash and Cash Equivalents	2,172,590.06	
Due Current Fund	2,228,219.71	
Due Public Assistance Fund		80.00
Deposits:		
Road Opening, Sewer Maintenance and		
Planning Board Escrow		56,401.24
Reserve for:		
Dedicated Revenue:		
Sealer of Weights & Measures		27,540.75
Uniform Fire Safety - Penalties		32,437.03
Unemployment Insurance		433,615.44
Living Tree Memorial Program		6,622.20
Recreation Commission Fees		217,844.60
Parking Offense Adjudication Act		46,755.36
Recycling		320,756.34
COAH		236,667.30
Community Environmental Health Act		618,750.93
Tax Sale Premiums		606,596.00
Community Development Block Grants		0.07
Accumulated Sick and Vacation Pay		1,285,466.35
Snow Removal		268,213.01
Civic Celebration		15,150.02

(Do not crowd - add additional sheets)

AS AT DECEMBER 31, 2013

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	_____	(1)	\$	12,989.09
			x	25%
		(2)	\$	<u>3,247.27</u>
			\$	16,236.36

Municipal Public Defender Trust Cash Balance December 31, 2013:	_____	(3)	\$	-0-
---	-------	-----	----	-----

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) =	_____	\$	_____	-0-
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The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Rosemary Costa

Signature: _____

Certificate #: _____

0-0483-11-83

Date: _____

2/14/2014

Schedule of Trust Fund Deposits and Reserves

	<u>Purpose</u>	<u>Amount</u> Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> as at Dec. 31, 2013
	<u>Animal Control Fund:</u>				
1.	Animal Control Expenditures	\$ 18,632.00	\$ 19,916.40	\$ 11,199.80	\$ 27,348.60
	<u>Other Trust Funds:</u>				
2.	Road Opening, Sewer Maintenance				
	& Planning Board Escrow	63,038.58	34,497.50	41,134.84	56,401.24
	<u>Dedicated Revenue:</u>				
3.	Sealer of Weights & Measures	27,540.75			27,540.75
4.	Uniform Fire Safety - Penalties	23,093.50	11,708.08	2,364.55	32,437.03
5.	Unemployment Insurance	438,016.66	95,000.00	99,401.22	433,615.44
6.	Living Tree Memorial Program	3,526.20	9,356.00	6,260.00	6,622.20
7.	Recreation Commission Fees	105,825.76	648,189.65	536,170.81	217,844.60
8.	Parking Offense Adjudication Act	43,059.70	4,818.00	1,122.34	46,755.36
9.	Recycling	531,895.83	88,405.51	299,545.00	320,756.34
10.	COAH	144,293.48	92,373.82		236,667.30
11.	Community Environmental Health Act	499,632.92	187,845.35	68,727.34	618,750.93
12.	Tax Sale Premiums	290,800.00	512,806.00	197,010.00	606,596.00
13.	Community Development Block Grants	0.05	274,940.76	274,940.74	0.07
14.	Breast Cancer Awareness	1,901.86		1,901.86	
15.	Accumulated Sick and Vacation Pay	1,200,924.48	608,389.06	523,847.19	1,285,466.35
16.	Snow Removal	231,656.28	36,556.73		268,213.01
17.	Civic Celebration	13,150.02	2,900.00	900.00	15,150.02
18.	Law Enforcement Expenditures	210,341.11	573.16	45,293.41	165,620.86
19.	Mayor's Wellness Program	22,085.25	1,578.72	3,970.93	19,693.04
20.	Go Green Program	6,609.05	8,825.00	5,079.71	10,354.34
21.	Municipal Alliance Program	7,625.31			7,625.31
22.	Police Outside Duty	75,000.00	285,596.80	338,232.80	22,364.00
23.	Flexible Spending	4,757.90	6,759.95	9,262.27	2,255.58
	Total Other Trust Funds	3,944,774.69	2,911,120.09	2,455,165.01	4,400,729.77
24.					
25.					
26.					
	Totals:	\$ 3,963,406.69	\$ 2,931,036.49	\$ 2,466,364.81	\$ 4,428,078.37

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget	Interfund				
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
Totals								

* Show as red figure

AS AT DECEMBER 31, 2013

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	321,093.04	20,194,948.60	328,949.03	20,187,092.61
Trust - Assessment				
Trust - Dog License		42,931.90	7,928.24	35,003.66
Trust - Other	150,676.35	2,275,182.40	253,268.69	2,172,590.06
Capital - General		83,170.33		83,170.33
Water - Operating	38,411.05	689,437.33		727,848.38
Water - Capital		183.05		183.05
Water Utility Assessment Trust				
Public Assistance **	7,151.58	65,477.34	300.00	72,328.92
Garbage District				
Total	517,332.02	23,351,330.95	590,445.96	23,278,217.01

* 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 Deposit" column on Sheet 9 9(a) and 9(b) 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: Raymond Arendt

Title: Registered Municipal Accountant

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
TD Bank #0037777734	3,399,919.70
TD Bank #3450059505	140,357.09
TD Bank #3451486393	11,773,501.36
Capital One Bank #4164001036	4,881,170.45
	20,194,948.60
Trust - Dog License (Animal Control):	
TD Bank #0037777742	42,931.90
Trust - Other:	
Capital One Bank #4164008726	582,994.21
Capital One Bank #4164008700	433,615.44
Capital One Bank #4164008692	0.07
Capital One Bank #4164008676	14,750.02
Capital One Bank #7047557288	24,287.20
Citi Bank #759385866	205,465.48
Valley National Bank #41450477	508,756.34
Valley National Bank #41306872	7,577.31
TD #4251037515	138,741.31
TD #0425933754	24,672.04
TD #0037777718	26,879.55
TD #3452164810	236,667.30
TD #4260554120	2,255.58
Valley National Bank #41377346	68,520.55
	2,275,182.40
Capital - General:	
Capital One Bank #4164009062	83,170.33
Water - Operating:	
Valley National Bank #40058832	189,437.33
Valley National Bank CD#7444066086	250,000.00
Valley National Bank CD#7444066116	250,000.00
	689,437.33

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.

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

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.

Sheet 10 - N/A

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received			Balance Dec. 31, 2013
Totals						

Sheet 11 - N/A

[illegible]

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Totals								

*** LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXX	XXXXXXX
School Tax Payable #	85001-00	XXXXXXX	
School Tax Deferred			
(Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXX	
Levy Calendar Year 2013		XXXXXXX	52,474,094.00
Paid		52,474,094.00	XXXXXXX
Balance December 31, 2013		XXXXXXX	XXXXXXX
School Tax Payable #	85003-00		XXXXXXX
School Tax Deferred			
(Not in excess of 50% of Levy - 2013 - 2014)	85004-00		XXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		52,474,094.00	52,474,094.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX - N/A

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

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	39,835.25
2013 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	17,850,885.45
County Library	80003-04	XXXXXXXX	
County Health		XXXXXXXX	
County Open Space Preservation		XXXXXXXX	569,655.13
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	110,303.45
Paid		18,460,375.83	XXXXXXXX
Balance December 31, 2013		XXXXXXXX	XXXXXXXX
County Taxes			XXXXXXXX
Due County for Added and Omitted Taxes		110,303.45	XXXXXXXX
		18,570,679.28	18,570,679.28

SPECIAL DISTRICT TAXES - N/A

		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	XXXXXXXX	XXXXXXXX
Open Space -	81105-00	XXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX
Total 2013 Levy	80003-07	XXXXXXXX	
Paid	80003-08		XXXXXXXX
Balance December 31, 2013	80003-09		XXXXXXXX

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

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2013	80004-10		

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

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)

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

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-	4,654,000.00	4,654,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	5,608,995.00	5,501,321.88	107,673.12 *
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See Listing on Sheet 17a	326,325.38	212,853.38	113,472.00 *
Total Miscellaneous Revenue Anticipated 80103-	5,935,320.38	5,714,175.26	221,145.12 *
Receipts from Delinquent Taxes 80104-	979,594.00	2,163,463.00	1,183,869.00
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	38,631,898.00	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	38,631,898.00	40,818,940.23	2,187,042.23
	50,200,812.38	53,350,578.49	3,149,766.11

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	107,573,538.26
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	52,474,094.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	18,420,540.58	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	110,303.45	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	4,250,340.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	40,818,940.23	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	111,823,878.26	111,823,878.26

* 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.

(Continued)

Source	Budget	Realized	Excess or Deficit*
Clean Communities Program	45,607.38	45,607.38	
Safe and Secure Communities Grant	60,000.00		60,000.00 *
Staffing for Adequate Fire & Emergency Response (SAFER) Grant	50,000.00		50,000.00 *
Nutro Dog Park Grant	2,000.00	2,000.00	
Hoffman-LaRoche Redevelopment Planner Planner Donation	150,000.00	150,000.00	
Assistance to Firefighters Grant	18,718.00	15,246.00	3,472.00 *
Total (Sheet 17)	326,325.38	212,853.38	113,472.00 *

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	49,874,487.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	326,325.38
Appropriated for 2013 (Budget Statement Item 9)	80012-03	50,200,812.38
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	50,200,812.38
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	50,200,812.38
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	43,197,045.75
Paid or Charged - Reserve for Uncollected Taxes	80012-09	4,250,340.00
Reserved	80012-10	2,744,129.30
Total Expenditures	80012-11	50,191,515.05
Unexpended Balances Canceled (see footnote)	80012-12	9,297.33

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".

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

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

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	1,183,869.00
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	2,187,042.23
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXX	9,297.33
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	311,840.51
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	1,203,328.89
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXX	282.64
Tax Overpayments Canceled		XXXXXXXX	3,697.00
Due State of NJ - Construction Code Surcharge Fees Canceled		XXXXXXXX	1.00
Senior Citizens and Veterans Deductions Allowed - 2012 Taxes		XXXXXXXX	6,000.00
		XXXXXXXX	
		XXXXXXXX	
		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	221,145.12	XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXX
Senior Citizens and Veterans Deductions Disallowed - 2012 Taxes		10,010.94	XXXXXXXX
Refund of Prior Year Revenue - Taxes		21,633.89	XXXXXXXX
Emergency and Special Emergency Authorizations			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,652,568.65	XXXXXXXX
		4,905,358.60	4,905,358.60

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

SURPLUS - CURRENT FUND YEAR 2013

		Debit •	Credit
1.	Balance January 1, 2013	80014-01	XXXXXXX
			5,900,071.97
2.			XXXXXXX
3.	Excess Resulting from 2013 Operations	80014-02	XXXXXXX
			4,652,568.65
4.	Amount Appropriated in the 2013 Budget - Cash	80014-03	4,654,000.00
			XXXXXXX
5.	Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	
			XXXXXXX
6.			XXXXXXX
7.	Balance December 31, 2013	80014-05	5,898,640.62
			XXXXXXX
			10,552,640.62
			10,552,640.62

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

Cash	80014-06	20,187,092.61
Investments	80014-07	
Sub Total		20,187,092.61
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	14,456,919.44
Cash Surplus	80014-09	5,730,173.17
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	123,917.45
Deferred Charges #	80014-12	44,550.00
Cash Deficit #	80014-13	
Grants Receivable		
Total Other Assets	80014-14	168,467.45
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	5,898,640.62

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

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to 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>109,563,954.96</u>
	or			
	(Abstract of Ratables)	82113-00	\$	<u> </u>
2.	Amount of Levy Special District Taxes	82102-00	\$	<u> </u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u> </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>655,618.21</u>
5a.	Subtotal 2013 Levy		\$	<u>110,219,573.17</u>
5b.	Reductions due to tax appeals**		\$	<u> </u>
5c.	Total 2013 Tax Levy	82106-00	\$	<u><u>110,219,573.17</u></u>
6.	Transferred to Tax Title Liens	82104-00	\$	<u>1,261.99</u>
7.	Transferred to Foreclosed Property	82104-00	\$	<u> </u>
8.	Remitted, Abated or Canceled	82104-00	\$	<u>35,171.58</u>
9.	Discount Allowed	82104-00	\$	<u> </u>
10.	Collected in Cash: In 2012	82121-00	\$	<u>296,480.14</u>
	In 2013 *	82122-00	\$	<u>107,707,224.79</u>
	State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>256,727.44</u>
	Total to Line 14	82111-00	\$	<u><u>108,260,432.37</u></u>
11.	Total Credits		\$	<u><u>108,296,865.94</u></u>
12.	Amount Outstanding December 31, 2013	83120-00	\$	<u><u>1,922,707.23</u></u>
13.	Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is			<u>98.22%</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>108,260,432.37</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>686,894.11</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>107,573,538.26</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 _____

NET Cash Collected \$ _____

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

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

(2) Utilizing Tax Levy Sale

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

LESS: Proceeds from Accelerated Tax Sale (excluding premium) _____

NET Cash Collected \$ _____

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

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	123,683.90	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	53,500.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	206,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector	XXXXXXXX	250.00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	2,522.56
8. Sr. Citizens & Veterans Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXX	10,010.94
9. Received in Cash from State	XXXXXXXX	252,482.95
10. Sr. Citizens & Veterans Deductions Allowed By Tax Collector 2012 Taxes	6,000.00	XXXXXXXX
11.		
12. Balance December 31, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	123,917.45
Due To State of New Jersey		XXXXXXXX
	389,183.90	389,183.90

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

2013 Senior Citizen and Veterans Deductions Allowed

Line 2	<u>53,500.00</u>
Line 3	<u>206,000.00</u>
Line 4 & 5	<u></u>
Sub-Total	<u>259,500.00</u>
Less: Line 6 & 7	<u>2,772.56</u>
To Item 10, Sheet 22	<u><u>256,727.44</u></u>

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	1,105,000.00
Taxes Pending Appeals	1,105,000.00	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	686,894.11
Interest Earned on Taxes Pending State Appeals		XXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		166,894.11	XXXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXX
Balance December 31, 2013		1,625,000.00	XXXXXXXX
Taxes Pending Appeals*	1,625,000.00		XXXXXXXX
Interest Earned on Taxes Pending Appeals			XXXXXXXX
		1,791,894.11	1,791,894.11

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

Rumary Crest
Signature of Tax Collector

T-1457 5/5/14
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.	Regional School District Tax -	Actual	80025-		
		Estimate**	80026-		XXXXXXXX
4.	Regional High School Tax - School Budget	Actual	80018-		
		Estimate**	80019-		XXXXXXXX
5.	County Tax	Actual	80020-		
		Estimate**	80021-		XXXXXXXX
6.	Special District Taxes	Actual	80022-		
		Estimate**	80023-		XXXXXXXX
7.	Municipal Open Space Tax	Actual	80027-		
		Estimate**	80028-		XXXXXXXX
8.	Total General Appropriations & Other Taxes			80024-01	
9.	Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)			80024-02	
10.	Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes			80024-03	
11.	Amount of Item 10 Divided by _____ % [820064-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)			80024-05	
Analysis of Item 11:				* May not be stated in an amount less than 'actual' Tax of Year 2013 ** Must be stated in the amount of the 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.	
Local District School Tax (Amount Shown on Line 2 Above)					
Regional School District Tax (Amount Shown on Line 3 Above)					
Regional High School Tax (Amount Shown on Line 4 Above)					
County Tax (Amount Shown on Line 5 Above)					
Special District Tax (Amount Shown on Line 6 Above)					
Municipal Open Space Tax (Amount Shown on Line 7 Above)					
Tax in Local Municipal Budget					
Total Amount (see Line 11)					
12.	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06				Note: The amount of anticipated revenues (Item 9) may <u>never</u> exceed the total of Items 1 and 12.
Computation of "Tax in Local Municipal Budget"					
Item 1 - Total General Appropriations					
Item 12 - Appropriation: Reserve for Uncollected Taxes					
Sub-Total					
Less: Item 9 - Total Anticipated Revenues					
Amount to be Raised by Taxation in Municipal Budget 80024-07					

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		2,239,128.47	XXXXXXXX
	A. Taxes	83102-00 2,183,622.15	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83103-00 55,506.32	XXXXXXXX	XXXXXXXX
2.	Canceled:		XXXXXXXX	XXXXXXXX
	A. Taxes	83105-00	XXXXXXXX	6,000.00
	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	83110-00	10,010.94	XXXXXXXX
5.	Added Tax Title Liens	83111-00		XXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens (1)	83104-00	XXXXXXXX	
	B. Tax Title Liens - Transfers from Taxes (1)	83107-00		XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXX	2,243,139.41
8.	Totals		2,249,139.41	2,249,139.41
9.	Balance Brought Down		2,243,139.41	XXXXXXXX
10.	Collected:		XXXXXXXX	2,163,463.00
	A. Taxes	83116-00 2,108,944.87	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83117-00 54,518.13	XXXXXXXX	XXXXXXXX
11.	Interest and Costs - 2013 Tax Sale	83118-00		XXXXXXXX
12.	2013 Taxes Transferred to Liens	83119-00	1,261.99	XXXXXXXX
13.	2013 Taxes	83123-00	1,922,707.23	XXXXXXXX
14.	Balance December 31, 2013		XXXXXXXX	2,003,645.63
	A. Taxes	83121-00 2,001,395.45	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83122-00 2,250.18	XXXXXXXX	XXXXXXXX
15.	Totals		4,167,108.63	4,167,108.63

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by item No. 9) is 96.44%

17. Item No. 14 multiplied by percentage shown above is 1,932,315.85 and represents the
maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1.	Balance January 1, 2013	84101-00	19,770.00
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
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
		19,770.00	19,770.00

CONTRACT SALES - N/A

		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 - N/A

		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 (Sheet 19) _____

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount</u> <u>Dec. 31, 2012</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2013</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2013</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Response to:				
3. Superstorm Sandy	\$ 625,000.00	\$ (625,000.00)	\$ _____	\$ _____
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**

N/A

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

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

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

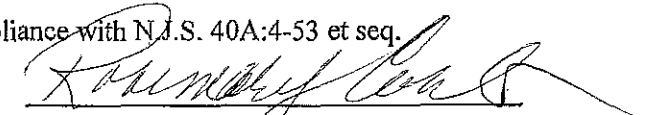
TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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	
08/16/11	Contractually Required Severance						
	Liabilities - Employee Retirements	500,000.00	100,000.00	144,550.00	100,000.00		44,550.00
Totals		500,000.00	100,000.00	144,550.00	100,000.00		44,550.00

80025-00

80026-00

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


Chief Financial Officer

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

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

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

80027-00
80028-00

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

Chief Financial Officer

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

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXXX	5,746,000.00	
Issued	80033-02	XXXXXXXX	4,700,000.00	
Paid	80033-03	1,050,000.00	XXXXXXXX	
Outstanding, December 31, 2013	80033-04	9,396,000.00	XXXXXXXX	
		10,446,000.00	10,446,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 1,520,000.00
2014 Interest on Bonds *		80033-06	266,955.00	
Assessment Serial Bonds - N/A				
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	\$ 266,955.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds	470,000.00	4,700,000.00	8/29/2013	2.00%-3.00%
Total	470,000.00	4,700,000.00		

80033-14 80033-15

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

		Debit	Credit
Balance January 1, 2013		XXXXXXX	1,105,000.00
Taxes Pending Appeals	1,105,000.00	XXXXXXX	XXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXX	XXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXX	686,894.11
Interest Earned on Taxes Pending State Appeals		XXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		166,894.11	XXXXXXX
			XXXXXXX
Balance December 31, 2013		1,625,000.00	XXXXXXX
Taxes Pending Appeals*	1,625,000.00		XXXXXXX
Interest Earned on Taxes Pending Appeals			XXXXXXX
		1,791,894.11	1,791,894.11

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

Signature of Tax Collector

License #

Date

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

(COUNTY) (MUNICIPAL) NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXX	586,421.53	
Issued	80033-02	XXXXXXX		
Paid	80033-03	176,421.53	XXXXXXX	
Outstanding, December 31, 2013	80033-04	410,000.00	XXXXXXX	
		586,421.53	586,421.53	
2014 Loan Maturities				80033-05 \$ 130,000.00
2014 Interest on Loans				80033-06 \$ 20,500.00
Total 2014 Debt Service for NJ Environmental Infrastructure Trust Loan				80033-13 \$ 150,500.00
NJ DEPT. OF ENVIRONMENTAL PROTECTION GREEN ACRES LOAN				
Outstanding, January 1, 2013	80033-07	XXXXXXX	501,250.00	
Issued	80033-08	XXXXXXX		
Paid	80033-09		XXXXXXX	
Outstanding, December 31, 2013	80033-10	501,250.00	XXXXXXX	
		501,250.00	501,250.00	
2014 Loan Maturities				80033-11 \$ 22,557.35
2014 Interest on Loans				80033-12 \$ 8,611.97
Total 2014 Debt Service for NJ Dept. of Environmental Protection Green Acres Loan				80033-13 \$ 31,169.32

LIST OF LOANS ISSUED DURING 2013 - N/A

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		\$	
TYPE I SCHOOL SERIAL BOND			
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	2014 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5. _____		\$	\$
6. _____		\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

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

80051-01

80051-02

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

* "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 SCHEDULE FOR ASSESSMENT NOTES

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

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Sheet 35

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 Capital Improvements	568.60							568.60	
Various Capital Improvements (Underground Tanks)	8,104.57							8,104.57	
Various Capital Improvements	63,473.35							63,473.35	
Various Capital Improvements	11,642.50							11,642.50	
Redesign and Construction of Various Streets	5,358.63							5,358.63	
Various Capital Improvements	4,918.79							4,918.79	
Construction of a Senior Citizen Multi-Purpose Facility	41,337.48							41,337.48	
Construction of a Full Size Recreation Soccer Field and Little League Baseball Field	11,937.94							11,937.94	
Reconstruction of Sidewalks and Resurfacing of Various Municipal Streets	467.14							467.14	
Street Improvements	7,796.30							7,796.30	
Various Capital Improvements	2.28							2.28	
Various Capital Improvements	72,943.81							72,943.81	
Certain Local Improvements	100.00							100.00	
Street Improvements	9,766.41							9,766.41	

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
Various Capital Improvements	56,015.51						56,015.51	
Acquisition and Installation of a Telephone System for Municipal Buildings	2,316.74				2,316.74			
Various Capital Improvements	30,280.34						30,280.34	
Sewer Repair and Related Work	50,046.52						50,046.52	
Various Transportation Projects	13,552.62						13,552.62	
Reconstruction of Various Streets and Sidewalks	20,130.54						20,130.54	
Various Capital Improvements	238,431.79				6,860.73		231,571.06	
Reconstruction of Pedestrian Trails and Stairs in Kingsland and Nichols Park	1,219.26						1,219.26	
Certain Local Improvements	3,600.00						3,600.00	
Hurricane Disaster Preparedness Program	1,695.47						1,695.47	
Upgrades to Memorial Park	80,696.30						80,696.30	
Various Capital Improvements	99,061.99						99,061.99	
Reconstruction of Various Streets and Sidewalks	45,478.54						45,478.54	

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
Various Capital Improvements	5,087.65						5,087.65	
Reconstruction of Various Streets and Sidewalks	23,565.00				11,925.00		11,640.00	
Various Capital Improvements	187,229.90						187,229.90	
Reconstruction of the Roadway on Passaic Avenue	64,740.24						64,740.24	
Various Capital Improvements	332,031.98				140,225.64		191,806.34	
Reconstruction of Various Streets and Sidewalks	17,476.30						17,476.30	
Acquisition of Property	61,674.66						61,674.66	
Reconstruction of the Roadway on Bloomfield Avenue (Section 4)	14,500.34						14,500.34	
Acquisition of a Fire Truck	10,800.64						10,800.64	
Local Improvements	265.33						265.33	
Reconstruction of Various Streets and Sidewalks	17,914.05				2,977.70		14,936.35	
Various Capital Improvements	90,189.58				7,482.03		82,707.55	
Redevelopment of Monsignor Owens Park	51,013.22				3,272.22		47,741.00	
Various Capital Improvements		175,980.48			84,592.92	0.03	91,387.53	
Reconstruction of Various Streets and Sidewalks		13,687.50					13,687.50	

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
Voice and Data Network Upgrades		2,809.09					2,809.09	
Reconstruction of the Roadway on Bloomfield Avenue	49,957.69						49,957.69	
Various Capital Improvements		329,357.08			271,536.48		57,820.60	
Donna Court Acquisition and Remediation	1,619,600.00				860,420.52		759,179.48	
Reconstruction of Various Streets and Sidewalks		360,143.35			104,588.81		255,554.54	
Renovation of Police Desk		280,094.00			266,122.33		13,971.67	
Monsignor Owens Park Field Turf Project	77,627.20				62,670.10		14,957.10	
Reconstruction of the Roadway on Passaic Avenue	24,900.39				24,900.39			
Reconstruction of Various Streets and Sidewalks	17,500.00	332,500.00			280,347.23		69,652.77	
Various Capital Improvements		498,518.99			396,552.52		101,966.47	
Local Improvements	21,630.35				1,379.13		20,251.22	
Purchase of a Fire Truck	310,950.00				310,950.00			
Donna Court Acquisition and Remediation			854,500.00		439,989.62		224,510.38	190,000.00
Reconstruction of the Roadway on Bloomfield Avenue			240,000.00		212,971.00		27,029.00	
Various Capital Improvements			1,481,700.00		66,721.18		1,122,545.82	292,433.00
Reconstruction of Various Roadways and Sidewalks			1,150,000.00		10,955.86		1,139,044.14	
Acquisition of Computer and Technology Equipment			55,000.00		39,400.00		15,600.00	
Total 70000-	3,879,597.94	1,993,090.49	3,781,200.00		3,609,158.15	0.03	5,562,297.25	482,433.00

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

Deferred Charges to Future Taxation - Unfunded

0.03

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXX	272,210.72
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXX	75,000.00
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
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
Appropriated to Finance Improvement Authorizations	80031-04	196,585.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2013	80031-05	150,625.72	XXXXXXXX
		347,210.72	347,210.72

* 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 - N/A

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Donna Court Acquisition and Remediation	854,500.00	190,000.00	664,500.00	10,000.00
Reconstruction of the Roadway on Bloomfield Ave	240,000.00		240,000.00	
Various Capital Improvements	1,481,700.00	1,407,615.00	74,085.00	74,085.00
Reconstruction of Various Roadways and Sidewalks	1,150,000.00	1,092,500.00	57,500.00	57,500.00
Acquisition of Computer and Technology Equipment	55,000.00		55,000.00	55,000.00
Total	3,781,200.00	2,690,115.00	1,091,085.00	196,585.00

Capital Improvement Fund	196,585.00
Federal Repetitive Flood Claims Grant	640,875.00
In-Kind Match	13,625.00
NJ Dept. of Transportation Grant	240,000.00
	<u>1,091,085.00</u>

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	17,615.84
Premium on Bond Sale And Note Sale		XXXXXXXXXX	68,103.00
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	85,718.84	XXXXXXXXXX
		85,718.84	85,718.84

BONDS ISSUED WITH A COVENANT OR COVENANTS - N/A

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 | \$ | 110,219,573.17 |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ | 108,260,432.37 |
| 3. Seventy (70) percent of Item 1 | \$ | 77,153,701.22 |
- (*) 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 | | <u>N/A</u> |
| 2. 4% of 2012 Tax Levy for all purposes: | | |
| Levy-- \$ | = | <u>N/A</u> |
| 3. Cash deficit 2013 | | <u>N/A</u> |
| 4. 4% of 2013 Tax Levy for all purposes: | | |
| Levy-- \$ | = | <u>N/A</u> |
-

- E.
- | | <u>Unpaid</u> | <u>2012</u> | <u>2013</u> | <u>Total</u> |
|--|---------------|-------------|---------------|----------------------|
| 1. State Taxes | \$ | | \$ | <u>N/A</u> |
| 2. County Taxes | \$ | | \$ 110,303.45 | <u>\$ 110,303.45</u> |
| 3. Amounts due Special Districts | \$ | | \$ | <u>N/A</u> |
| 4. Amounts due School Districts for Local School Tax | \$ | | \$ | <u>N/A</u> |

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.

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

Operating and Capital Sections

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

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
Capital:		
Estimated Proceeds Bonds and Notes Authorized	1,152,642.25	
Bonds and Notes Authorized But Not Issued		1,152,642.25
Cash and Cash Equivalents	183.05	
Due Water Utility Operating Fund	100,133.77	
NJ Environmental Infrastructure Loan Receivable	631,688.71	
Fixed Capital	1,900,106.48	
Fixed Capital Authorized and Uncompleted	3,344,006.50	
NJ Environmental Infrastructure Trust Loans Payable		1,806,118.53
Improvement Authorizations:		
Funded		647,463.42
Unfunded		1,150,142.25
Due Current Fund		342.00
Reserve for:		
Payment of Debt Service		25,163.75
Down Payments on Improvements		34,500.85
Amortization		2,186,851.95
Deferred Amortization		98,500.25
Fund Balance		27,035.51
Total Capital Fund	7,128,760.76	7,128,760.76

(Do not crowd - add additional sheets)

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

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED**

AS AT DECEMBER 31, 2013

[illegible]

(Do not crowd - add additional sheets)

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	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget	Miscellaneous				
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

* Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Realized	Excess or Deficit*
Surplus Anticipated 91301-	151,113.00	151,113.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 91302-			
Rents 91303-	4,046,875.00	4,152,003.40	105,128.40
Fire Hydrant Services 91304-			
Miscellaneous 91305-			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal	4,197,988.00	4,303,116.40	105,128.40
Deficit (General Budget) ** 91306-			
91307-	4,197,988.00	4,303,116.40	105,128.40

** 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	4,197,988.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	4,197,988.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	4,197,988.00
Deduct Expenditures:	
Paid or Charged	4,061,285.94
Reserved	136,571.74
Surplus (General Budget) **	
Total Expenditures	4,197,857.68
Unexpended Balances Canceled (see footnote)	130.32

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: - N/A

Revenue Realized:	XXXXXXX	
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	XXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	
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 2013 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 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	95,441.51	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		95,441.51

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	105,128.40
Unexpended Balances of Appropriations	XXXXXXXX	130.32
Miscellaneous Revenue Not Anticipated	XXXXXXXX	34,177.44
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXX	95,441.51
Water Rent Overpayments Canceled		
Deficit in Anticipated Revenues		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	234,877.67	XXXXXXXX
	234,877.67	234,877.67

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	209,080.78
Excess Resulting from 2013 Operations	XXXXXXXX	234,877.67
Amount Appropriated in the 2013 Budget - Cash	151,113.00	XXXXXXXX
Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013	292,845.45	XXXXXXXX
	443,958.45	443,958.45

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

Cash		727,848.38
Investments		
Interfund Accounts Receivable		-
Sub Total		727,848.38
Deduct Cash Liabilities Marked with "C" on Trial Balance		435,002.93
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		292,845.45
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		292,845.45

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 \$ 722,993.17

Increased by:

Water Rents Levied \$ 4,223,734.61

Decreased by:

Collections \$ 4,152,003.40

Overpayments Applied \$ _____

Transfer to Water Liens \$ _____

Other \$ _____

\$ 4,152,003.40

Balance December 31, 2013 \$ 794,724.38

SCHEDULE OF WATER UTILITY LIENS - N/A

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>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
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>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

WATER UTILITY ASSESSMENT BONDS

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			
2014 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *			\$

INTEREST ON BONDS - WATER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

#5

"CORRECTED"

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

WATER UTILITY NJ ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN

Source	Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	XXXXXXX	1,896,736.21	
Issued	XXXXXXX		
Paid	90,617.68	XXXXXXX	
Outstanding, December 31, 2013	1,806,118.53	XXXXXXX	
	1,896,736.21	1,896,736.21	
2014 Loan Maturities			\$ 90,617.68
2014 Interest on Loans *		\$ 18,795.00	
WATER UTILITY LOAN - N/A			
Outstanding, January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$ 18,795.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 7,831.25	
Subtotal	\$ 10,963.75	
Add: Interest to be Accrued as of 12/31/2014	\$ 7,643.75	
Required Appropriation 2014		\$ 18,607.50

LIST OF LOANS ISSUED DURING 2013 - N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

* * - Interest financed by ordinance

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.								
Total								

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

Sheet 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 - N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXX	
	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		XXXXXXXX

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	33,500.85
Received from 2013 Budget Appropriation *	XXXXXXXXXX	1,000.00
Received from 2013 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	34,500.85	XXXXXXXXXX
	34,500.85	34,500.85

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

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

UTILITIES ONLY - N/A

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

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	27,035.51
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXXXX
Balance December 31, 2013	27,035.51	XXXXXXXXXX
	27,035.51	27,035.51

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

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

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

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

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- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
4. Trial Balance - Public Assistance Fund
5. Trial Balance - Federal and State Funds
- 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
12. Unappropriated Reserves for Federal and State Grants
13. Local District School Tax - Municipal Open Space Tax
14. Regional School Tax - Regional High School Tax
15. County Taxes Payable - Special District Taxes
16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
17. Allocation of Current Tax Collections
18. General Budget Appropriations
18. Emergency Appropriations for Local District School Purposes
19. Results of 2013 Operation - Current Fund
20. Schedule of Miscellaneous Revenues Not Anticipated
21. Surplus Account and Analysis of Balance
22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2013
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26. Delinquent Taxes and Tax Title Liens
27. Foreclosed Property; Contract Sales; Mortgage Sales
28. Deferred Charges and List of Judgments - Current
29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
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- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2013
38. General Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

40. Instructions
41. Trial Balance - Utility Fund
42. Trial Balance - Utility Assessment Trust Funds
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- 49a. Summary Statement of Loan Requirements
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51. Debt Service for Utility Assessment Notes
- 51a. Schedule of Capital Lease Program Obligations
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54. Utility Capital Improvements Authorized in 2013; Utility Capital Surplus