

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

POPULATION LAST CENSUS	<u>6474</u>
NET VALUATION TAXABLE 2013	<u>370,909,325</u>
MUNICODE	<u>2121</u>

**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 WASHINGTON , County of WARREN

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

	Date	Examined By:	Remarks
1			Preliminary Check
2			Examined

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

Signature _____

Title REGISTERED MUNICIPAL ACCOUNTANT

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, NATASHA TURCHAN , am the Chief Financial Officer, License # N0638 , of the BOROUGH of WASHINGTON , County of WARREN and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances 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 100 BELVIDERE AVE. WASHINGTON, NJ 07882

Phone Number (908) 689-3600

Fax Number (908) 689-9485

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA
(Firm Name)

100 B MAIN STREET

(address)

NEWTON, NEW JERSEY 07860

(address)

Certified by me

This _____ day of _____, 2014

(973) 579-3212

(Phone Number)

(973) 579-7128

(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: _____

Signature: _____

Certificate #: _____

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%** ;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale 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 has not applied for Transitional Aid for 2014.

The undersigned certifies that this municipality has complied in full meeting in **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 WASHINGTON

Chief Financial Officer: NATASHA TURCHAN

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) # _____ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6002375

Fed I.D. #

BOROUGH OF WASHINGTON

Municipality

WARREN

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 2013

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ _____	\$ 199,336.61	\$ _____

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

_____ Single Audit

_____ Program Specific Audit

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

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

- (1) Report expenditures from federal pass-through programs received directly from the 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 governments or indirectly from pass-through entities. **Exclude state aid (i.e., CMPRTA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title Registered Municipal Accountant

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

NOTE:

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

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 \$ _____.

SIGNATURE OF TAX ASSESSOR

MUNICIPALITY

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

Title of Account	Debit	Credit
CASH -CHECKING	2,360,968.28	
CASH - CHANGE FUNDS	325.00	
	2,361,293.28	
DUE FROM ST. OF NJ- SENIOR CITIZENS & VETERANS	6,674.49	
<u>RECEIVABLES WITH FULL RESERVES</u>		
DELINQUENT TAXES RECEIVABLE	836,075.23	
TAX TITLE LIENS	984,571.59	
MAINTENANCE LIEN RECEIVABLE	7,589.83	
LABOR LIEN RECEIVABLE	4,484.00	
PROPERTY ACQUIRED FOR TAXES -		
ASSESSED VALUATION	138,600.00	
REVENUE ACCOUNTS RECEIVABLE	5,810.21	
INTERFUND - OTHER TRUST FUND	21,409.52	
Total Receivables With Full Reserves	1,998,540.38	
APPROPRIATIONS PAYABLE		353,037.12
RESERVE FOR ENCUMBRANCES		170,166.16
TAX OVERPAYMENTS		27,889.51
DUE TO COUNTY - ADDED & OMITTED TAXES		18,662.95
PREPAID TAXES		48,682.08
RESERVE FOR STATE LIBRARY AID		4,775.82
RESERVE FOR TAX APPEALS		63,276.80
RESERVE FOR SALE OF MUNICIPAL ASSETS		9,900.00
- CONTINUED-		

(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 Accounts	Debit	Credit
<u>ANIMAL CONTROL TRUST FUND</u>		
CASH	12,387.43	
DUE TO STATE		1,013.60
RESERVE FOR ANIMAL CONTROL TRUST FUND		11,373.83
	12,387.43	12,387.43
<u>OTHER TRUST FUND</u>		
CASH	1,803,448.41	
ENCUMBRANCES		530.00
INTERFUND - CURRENT		21,409.52
RESERVE FOR:		
DEVELOPERS ESCROWS		1,179,973.58
DEDICATED PENALTY TRUST		55.54
PARKING FEES		1,982.78
FIRE SAFETY BUREAU TRUST		12,397.47
TAX SALE PREMIUMS		306,600.00
PUBLIC DEFENDER		2,371.50
COAH		28,064.26
RECREATION		30,152.69
UNEMPLOYMENT		77,125.69
SNOW REMOVAL		86,805.58
POLICE DONATIONS		7,597.84
SPECIAL POLICE SERVICES		5,310.44
COMCAST		20,013.57
PAYROLL		11,543.82
SALARY SETTLEMENTS		11,514.13
	1,803,448.41	1,803,448.41

(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) \$	\$ 2,371.50
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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: $3 - (1 + 2) = \dots\dots\dots$ \$ (1)

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C.

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

(1) The balance in this account if from cash received for upcoming court cases and outstanding invoices.

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	Receipts				Transfer	Disbursements	Balance Dec. 31, 2013
		Assessment and Liens	Current Budget	Other				
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
Due Current Fund								-
Prepaid Assessments	1,488.20							1,488.20
								-
Other Liabilities								-
Trust Surplus	1,261.14							1,261.14
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
	2,749.34	-	-	-	-	-	-	2,749.34

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<u>CURRENT FUND</u>	
PNC Bank #81-0236-0230	2,524,019.54
<u>TOTAL CURRENT FUND</u>	
	2,524,019.54
<u>FEDERAL AND STATE GRANT FUND</u>	
PNC Bank #80-5646-6156	135,908.80
<u>ANIMAL CONTROL TRUST FUND</u>	
PNC Bank #80-1101-3065	12,627.01
<u>OTHER TRUST FUND</u>	
PNC Bank #81-0300-8909	77,122.69
PNC Bank #80-2776-1674	7,596.55
PNC Bank #81-0300-8917	5,309.53
PNC Bank #80-4377-3608	451,271.42
PNC Bank #80-1145-1399	2,971.50
PNC Bank #81-0300-8984	1,982.78
PNC Bank #80-3540-8774	28,064.26
PNC Bank #80-3680-1287	56.25
TD Bank - Developers Escrow	1,181,684.59
PNC Bank #81-0300-9039	1.02
PNC Bank #81-0300-8925	11,542.80
PNC Bank #81-0300-8888	30,382.34
PNC Bank #80-2217-8025	344.50
PNC Bank #81-2557-8411	12,927.47
<u>TOTAL - OTHER TRUST FUND</u>	
	1,811,257.70
<u>GENERAL CAPITAL</u>	
PNC Bank #80-2558-5865	565,555.71
<u>TOTAL - GENERAL CAPITAL</u>	
	565,555.71
- CONTINUED -	

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

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserve	Cancellation	Balance Dec. 31, 2013
						-
N.J. Site Redemption Fund	-					-
Municipal Alliance	10,262.37	10,517.00	11,194.60			9,584.77
Summer Recreation Program	-					-
COPS More	-					-
Bulletproof Vest Program	3.00					3.00
Community Forestry Management						-
Highlands Water Protection & Planning	5,000.00					5,000.00
DOT Grant - Beethoven Avenue	50,354.79		37,273.62		7,860.00	5,221.17
Energy Efficiency Block Grant	-					-
Small Cities	400,000.00		135,212.50			264,787.50
Clean Communities	-	13,346.34	13,346.34			-
Recycling Tonnage	-	5,846.00		5,846.00		-
Shade Tree		3,000.00				3,000.00
						-
						-
Totals	465,620.16	32,709.34	197,027.06	5,846.00	7,860.00	287,596.44

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Cancellation	Expended	Encumbrances Cancelled		Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87					
								-
Clean Communities	44,736.60		13,346.34		42,984.24			15,098.70
Recycling Tonnage	23,100.69	5,846.00			10,169.82			18,776.87
Alcohol Education Rehab.	4,200.37							4,200.37
Municipal Alliance:	-							-
State Share	77.62	10,517.00			10,517.00			77.62
Local Share	100.00	1,958.00			1,958.00			100.00
Energy Efficiency Block Grant	-							-
Domestic Violence Training	-							-
DOT Grant - Beethoven Avenue	-			7,860.00	4,753.05	12,613.05		-
SLAHEOP Grant	-							-
Cool Cities Community Grant	-							-
Small Cities Grant	387,087.50				125,612.50	3,312.50		264,787.50
Hazardous Discharge Site Redemption	-							-
Planning Assistance COAH	-							-
Shade Tree Program	-		3,000.00		3,000.00			-
Stormwater Management Programs	-							-
Highland TDR Grant	5,000.00				2,300.00			2,700.00
subtotal	464,302.78	18,321.00	16,346.34	7,860.00	201,294.61	15,925.55	-	305,741.06

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended			Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87					
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
								\$ -
Totals	464,302.78	18,321.00	16,346.34	7,860.00	201,294.61	15,925.55	-	305,741.06

Sheet 11a

***LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001- 00	XXXXXXXXXX	112,732.21
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002- 00	XXXXXXXXXX	1,966,586.02
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	4,474,592.00
Levy Calendar Year 2013		XXXXXXXXXX	
Paid		4,361,369.00	
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003- 00	225,955.21	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004- 00	1,966,586.02	XXXXXXXXXX
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		6,553,910.23	6,553,910.23

Must Include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
Balance January 1, 2013	85045- 00	XXXXXXXXXX	XXXXXXXXXX
2013 Levy	81105-00	XXXXXXXXXX	
Interest Earned		XXXXXXXXXX	
	N/A		
Expended			XXXXXXXXXX
Balance December 31, 2013	85046-00		XXXXXXXXXX
		-	-

Must include unpaid requisitions

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

Must Include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	DEBIT	CREDIT
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041- 00	XXXXXXXXXX	0.10
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042- 00	XXXXXXXXXX	2,041,281.72
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	4,059,242.00
Levy Calendar Year 2013	XXXXXXXXXX	
Paid	4,070,902.92	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043- 00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044- 00	2,029,620.90	XXXXXXXXXX
	6,100,523.82	6,100,523.82

Must include unpaid requisitions

COUNTY TAXES PAYABLE

	DEBIT	CREDIT
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003- 01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003- 02	XXXXXXXXXX	28,733.36
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003- 03	XXXXXXXXXX	2,936,857.43
County Library 80003- 04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	214,198.55
Due County for Added and Omitted Taxes 80003- 05	XXXXXXXXXX	18,662.95
Paid	3,179,789.34	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	18,662.95	XXXXXXXXXX
	3,198,452.29	3,198,452.29

SPECIAL DISTRICT TAXES

	DEBIT	CREDIT
Balance January 1, 2013 80003 - 06	XXXXXXXXXX	-
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108 - 00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111 - 00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112 - 00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109 - 00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105 - 00	XXXXXXXXXX	XXXXXXXXXX
Special Improvement District 200,000.00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003 - 07	XXXXXXXXXX	200,000.00
Canceled to Budget Operations		
Paid 80003 - 08	200,000.00	XXXXXXXXXX
Balance December 31, 2013 80003 - 09	-	XXXXXXXXXX
	200,000.00	200,000.00

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	xxxxxxxxxxx	3,547.88
State Library Aid Received in 2013	80004 - 02	xxxxxxxxxxx	2,831.00
Expended	80004 - 09	1,603.06	xxxxxxxxxxx
Balance December 31, 2013	80004 - 10	4,775.82	
		6,378.88	6,378.88

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

Balance January 1, 2013	80004 - 03	xxxxxxxxxxx	xxxxxxxxxxx
State Library Aid Received in 2013	80004 - 04	xxxxxxxxxxx	
NOT APPLICABLE			
Expended	80004 - 11		xxxxxxxxxxx
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	xxxxxxxxxxx	
State Library Aid Received in 2013	80004 - 06	xxxxxxxxxxx	xxxxxxxxxxx
NOT APPLICABLE			
Expended	80004 - 13		xxxxxxxxxxx
Balance December 31, 2013	80004 - 14		
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004 - 07	xxxxxxxxxxx	
State Library Aid Received in 2013	80004 - 08	xxxxxxxxxxx	xxxxxxxxxxx
NOT APPLICABLE			
Expended	80004 - 15		xxxxxxxxxxx
Balance December 31, 2013	80004 - 16		
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2013

Revised 3/3/14

Source		Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated	80101-	662,466.00	662,466.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget		998,998.00	1,067,758.38	68,760.38
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
		16,346.34	16,346.34	-
				-
Total Miscellaneous Revenue Anticipated	80103-	1,015,344.34	1,084,104.72	68,760.38
Receipts from Delinquent Taxes	80104-	439,483.00	707,970.48	268,487.48
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	5,311,794.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	80121-	157,778.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	5,469,572.00	5,621,039.18	151,467.18
		7,586,865.34	8,075,580.38	488,715.04

ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	xxxxxxxxxx	16,583,573.11
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109 - 00	4,474,592.00	xxxxxxxxxx
Regional School Tax	80119 - 00		xxxxxxxxxx
Regional High School Tax	80110 - 00	4,059,242.00	xxxxxxxxxx
County Tax	80111 - 00	3,151,055.98	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112 - 00	18,662.95	xxxxxxxxxx
Special District Taxes	80113 - 00	200,000.00	xxxxxxxxxx
Municipal Open Space Tax	80120 - 00	-	xxxxxxxxxx
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx	941,019.00
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116 - 00	5,621,039.18	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117 - 00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx	
		17,524,592.11	17,524,592.11

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013
Revised 3/3/14

2013 Budget as Adopted	80012-01	7,570,519.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	16,346.34
Appropriated for 2013 (Budget Statement Item 9)	80012-03	7,586,865.34
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	7,586,865.34
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	7,586,865.34
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	6,290,249.92
Paid or Charged - Reserve for Uncollected Taxes	80012-09	941,019.00
Reserved	80012-10	353,037.12
Total Expenditures	80012-11	7,584,306.04
Unexpended Balances Canceled (see footnote)	80012-12	2,559.30

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL
DISTRICT SCHOOL PURPOSES**

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

**RESULTS OF 2013 OPERATION
CURRENT FUND**

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXXXX	68,760.38
Delinquent Tax Collections	80013 - 02	XXXXXXXXXX	268,487.48
		XXXXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXXXX	151,467.18
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXXXXX	2,559.30
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXXXX	41,326.98
Miscellaneous Revenues Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXXXXX	
		XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05	XXXXXXXXXX	233,194.54
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXXXXX	129.57
		XXXXXXXXXX	
		XXXXXXXXXX	
Cancellation of Accounts Payable		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013 - 07	4,007,867.74	XXXXXXXXXX
Balance December 31, 2013	80013 - 08	XXXXXXXXXX	3,996,206.92
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09	-	XXXXXXXXXX
Delinquent Tax Collections	80013 - 10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11	-	XXXXXXXXXX
Interfund Advances Originating in 2013	80013 - 12	19,700.00	XXXXXXXXXX
Refund of Prior Year Revenue			XXXXXXXXXX
Canellation of Grants			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	734,564.61	XXXXXXXXXX
		4,762,132.35	4,762,132.35

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 17,354,690.48
or		
(Abstract of Ratables)	82113-00	
2. Amount of Levy Special District Taxes	82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$ 101,480.86
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	
5a. Subtotal 2013 Levy		\$ 17,456,171.34
5b. Reductions due to tax appeals**		\$
5c. Total 2013 Tax Levy	82106-00	\$ 17,456,171.34
6. Transferred to Tax Title Liens	82107-00	\$ 70,538.24
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	\$ 1,426.12
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2012	82121-00	\$ 24,985.81
In 2013 *	82122-00	\$ 16,510,587.30
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 48,000.00
R.E.A.P. Revenue	82124-00	
Total To Line 14	82111-00	\$ 16,583,573.11
11. Total Credits		\$ 16,655,537.47
12. Amount Outstanding December 31, 2013	82120-00	\$ 800,633.87
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is	95.00%	
	82112-00	

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here ___ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ 16,583,573.11
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
To Current Taxes Realized in Cash (Sheet 17)		\$ 16,583,573.11

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

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

* Include overpayments applied as part of 2013 collections.

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

To Calculate Underlying Tax Collection Rate For 2013

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

(1) Utilizing Accelerated Tax Sale **NOT APPLICABLE**

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

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 **NOT APPLICABLE**

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..... _____ %

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	6,674.49	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	11,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	36,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	250.00	
6. Veterans Deductions Disallowed By Tax Collector	XXXXXXXXXX	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	48,000.00
10. Sr. Citizens Deductions Allowed By Tax Collector 2012 Taxes		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	6,674.49
Due To State of New Jersey	-	XXXXXXXXXX
	54,674.49	54,674.49

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

2013 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>11,500.00</u>
Line 3	<u>36,000.00</u>
Line 4 & 5	<u>500.00</u>
Sub - Total	<u>48,000.00</u>
Less: Line 6 & 7	<u>-</u>
To Item 10, Sheet 22	<u><u>48,000.00</u></u>

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	75,000.00
Taxes Pending Appeals	75,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Budget Appropriation			35,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Disbursements for Appeals		46,723.20	
Balance December 31, 2013		63,276.80	XXXXXXXXXX
Taxes Pending Appeals *	63,276.80	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		110,000.00	110,000.00

* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2013

Signature of Tax Collector

License # Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item12) \$ _____

B. Reserve for Uncollected Taxes Exclusion:

Outstanding Balance of Delinquent Taxes

(sheet 26, Item 14A) x % of

collection (Item 16) \$ _____

C. TIMES: % of increase of Amount to be

Raised by Taxes over Prior Year _____ %

[(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			1,652,843.80	XXXXXXXXXX
A. Taxes	83102 - 00	739,109.32	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	913,734.48	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105 - 00		XXXXXXXXXX	
B. Tax Title Liens	83106 - 00		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108 - 00		XXXXXXXXXX	
B. Tax Title Liens	83109 - 00		XXXXXXXXXX	
4. Added Taxes			83110 - 00	XXXXXXXXXX
5. Added Tax Title Liens			83111 - 00	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104 - 00		XXXXXXXXXX	(1) 238.32
B. Tax Title Liens - Transfers from Tax	83107 - 00		(1) 238.32	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	1,657,384.64
8. Totals			1,657,622.96	1,657,622.96
9. Balance Brought Down			1,657,384.64	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	707,970.48
A. Taxes	83116 - 00	707,970.48	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			83118 - 00	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens			83119 - 00	XXXXXXXXXX
13. 2013 Taxes			83123 - 00	XXXXXXXXXX
14. Balance December 31, 2013			XXXXXXXXXX	1,820,646.82
A. Taxes	83121 - 00	836,075.23	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00	984,571.59	XXXXXXXXXX	XXXXXXXXXX
15. Totals			2,528,617.30	2,528,617.30

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No.10 divided by Item No. 9 is 42.71%)

17. Item No. 14 multiplied by percentage shown above is \$ 777,598.26 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	138,600.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103 - 00	-	XXXXXXXXXX
4. Taxes Receivable	84104 - 00	-	XXXXXXXXXX
5A.	84102 - 00		XXXXXXXXXX
5B. Audit Adjustment	84105 - 00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109 - 00	XXXXXXXXXX	
10. Contract	84110 - 00	XXXXXXXXXX	
11. Mortgage	84111 - 00	XXXXXXXXXX	
12. Loss on Sales	84112 - 00	XXXXXXXXXX	
13. Gain on Sales	84113 - 00		XXXXXXXXXX
14. Balance December 31, 2013	84114 - 00	XXXXXXXXXX	138,600.00
		138,600.00	138,600.00

CONTRACT SALES

NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2013	84115 - 00		XXXXXXXXXX
16. 2013 Sales from Foreclosed Property	84116 - 00		XXXXXXXXXX
17. Collected *	84117 - 00	XXXXXXXXXX	
18.	84118 - 00	XXXXXXXXXX	
19. Balance December 31, 2013	84119 - 00	XXXXXXXXXX	-
		-	-

MORTGAGE SALES

NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2013	84120 - 00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121 - 00		XXXXXXXXXX
22. Collected *	84122 - 00	XXXXXXXXXX	
23.	84123 - 00	XXXXXXXXXX	
24. Balance December 31, 2013	84124 - 00	XXXXXXXXXX	-
		-	-

Analysis of Sale of Property:

*Total Cash Collected in 2013

(84125 - 00)

Realized in 2013 Budget

To Results of Operation (Sheet 19)

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

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____		N/A		
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	
			-				-
			-				-
			-				
			-				
			-				-
			-				-
							-
							-
			-				-
			-				-
			-				-
			-				-
		Totals	-	-	-	-	-
				80025 - 00	80026 - 00		

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.

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXXXX	8,681,000.00	
Issued	80033 - 02	XXXXXXXXXX		
Paid	80033 - 03	470,000.00	XXXXXXXXXX	
	5			
Outstanding, December 31, 2013	80033 - 04	8,211,000.00	XXXXXXXXXX	
		8,681,000.00	8,681,000.00	
2014 Bond Maturities - General Capital Bonds			80033 - 05	\$ 550,000.00
2014 Interest on Bonds *		80033 - 06	\$ 286,858.50	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033 - 07	XXXXXXXXXX		
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09		XXXXXXXXXX	
	N/A			
Outstanding, December 31, 2013	80033 - 10	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033 - 11	
2014 Interest on Bonds *		80033 - 12		
Total "Interest on Bonds - Debt Service " (*Items)				\$ 286,858.50

LIST OF BONDS ISSUED DURING 2013

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

80033 - 14 80033 - 15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
(MUNICIPAL) GREEN ACRES LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXXXX	418,613.67	
Issued	80033 - 02	XXXXXXXXXX		
Paid	80033 - 03	31,486.79	XXXXXXXXXX	
Refunded				
Outstanding, December 31, 2013	80033 - 04	387,126.88	XXXXXXXXXX	
		418,613.67	418,613.67	
2014 Loan Maturities			80033 - 05	\$ 32,119.68
2014 Interest on Loans *			80033 - 06	\$ 7,582.74
Total 2014 Debt Service for US Dept. of Agriculture Loan			80033 - 13	\$ 39,702.42
LOAN				
Outstanding January 1, 2013	80033 - 07	XXXXXXXXXX		
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09		XXXXXXXXXX	
Outstanding, December 31, 2013	80033 - 10	-	XXXXXXXXXX	
		-	-	
2014 Loan Maturities			80033 - 11	
2014 Interest on Loans *			80033 - 12	
Total 2014			80033 - 13	

LIST OF LOANS ISSUED DURING 2013

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

80033 - 14 80033 - 15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
TYPE 1 SCHOOL TERM BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034 - 01	XXXXXXXX		
Paid	80034 - 02		XXXXXXXX	
NOT APPLICABLE				
Outstanding, December 31, 2013	80034 - 03	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds		80034 - 04		
2014 Interest on Bonds *		80034 - 05		
TYPE 1 SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034 - 06	XXXXXXXX		
Issued	80034 - 07	XXXXXXXX		
Paid	80034 - 08		XXXXXXXX	
NOT APPLICABLE				
Outstanding, December 31, 2013	80034 - 09	-	XXXXXXXX	
		-	-	
2014 Interest on Bonds *		80034 - 10		
2014 Bond Maturities - Serial Bonds			80034 - 11	
Total "Interest on Bonds - Type 1 School Debt Service" (*Items)			80034 - 12	\$ -

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE				
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 Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date **)
						For Principal	For Interest	
1.						-	-	
2.						-	-	
3.						-	-	
4.						-	-	
5.							-	
6.							-	
7.							-	
8.							-	
9.							-	
10.							-	
11.							-	
12.							-	
13.							-	
14.							-	
Totals	-		-			-	-	

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.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.	NOT APPLICABLE							
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Sub -Totals			-			-	-	

Sheet 34

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

80051 - 01

80051 - 02

Assessment notes with an original date of Issue of 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
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		-	-

Sheet 34a

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 code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
	08-2005 Various Imp. Or Purchases	282.00						
12-2005 Various Imp. And Acquisitions	7,584.47					7,584.47		-
02-2007 Amending 2005 -01	5,621.41					5,621.41		-
07-2007 Various Imp. Or Purposes	120.16					120.16		-
02-2008 Redevelopment Projects	17.59					17.59		-
05-2008 Various Imp. Or Purposes	14,704.65					14,704.65		-
11-2008 Acquisition of Fire Fighting	523.82					523.82		-
04-2013 Various Imp. Or Purposes			366,500.00		356,131.93		10,368.07	-
								-
								-
								-
								-
								-
								-
								-
								-
								-

Sheet 35

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 code number.	Balance - January 1, 2013		2013 Authorizations	Purchase Order Adjustment	Expended	Authorizations Canceled	Balance - December 31, 2013		
	Funded	Unfunded					Funded	Unfunded	
								-	
								-	
								-	
								-	
Total	70000 -	28,854.10	-	366,500.00	-	356,131.93	28,854.10	10,368.07	-

Sheet 35a

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
Year - 2013

		Debit	Credit
Balance - January 1, 2013	80029 -01	XXXXXXXXXX	36,130.58
Cancellation of purchase order		XXXXXXXXXX	2,005.11
Cancelled Fully Funded Improvement Authorizations		XXXXXXXXXX	28,854.10
Premium on BAN Sale			
Adjustment		0.01	
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03	22,000.00	XXXXXXXXXX
Balance - December 31, 2013	80029 -04	44,989.78	XXXXXXXXXX
		66,989.79	66,989.79

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,
P.L. 1944, Chapter 268. P.L. 1944, Chapter 428, P.L. 1943 or
Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;
Outstanding December 31, 2013 \$ _____

2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \$ _____

3. Amount of Bonds Issued Under Item 1 **NOT APPLICABLE**
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.

SHEETS 40 to 68, INCLUSIVE , PERTAIN TO

UTILITIES ONLY

Note:

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

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

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

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
NOT APPLICABLE		

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

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

Sheet 43

* Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

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

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

STATEMENT OF BUDGET APPROPRIATIONS 2013

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

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION WATER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

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

SECTION 2:

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

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

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

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

OPERATING SURPLUS - WATER UTILITY

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

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

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

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

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

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2012		_____
NOT APPLICABLE		
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 - 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. _____	N/A	
3. _____		
4. _____		
5. _____		

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
N/A			
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Bond Maturities - Capital Bonds			
2014 Interest on Bonds *			

INTEREST ON BONDS - WATER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2013

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
N/A			
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
2014 Loan Maturities			
2014 Interest on Loans *			

WATER UTILITY CAPITAL LOAN

Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
2014 Loan Maturities - Capital Loans			
2014 Interest on Loans *			

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/13 (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
		N/A		
Total	-	-		

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

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of 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

80051-01

80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Total	70000 -	-	-	-	-	-	-	-

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

ANALYSIS OF _____ UTILITY ASSESSMENT CASH AND INVESTMENTS

PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 57

* Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated 01-	320,000.00	320,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02-			-
Sewer Rents	2,250,626.56	2,436,072.10	185,445.54
Miscellaneous	20,000.00	23,000.00	3,000.00
			-
Reserve Capacity Charges	18,000.00	12,065.05	(5,934.95)
Industrial/Commercial Permit Fees	16,000.00	16,474.00	474.00
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
Subtotal	2,624,626.56	2,807,611.15	182,984.59
Deficit (General Budget)** 06-			-
	07- 2,624,626.56	2,807,611.15	182,984.59

**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:	XXXXXXXXXX
Adopted Budget	2,624,626.56
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,624,626.56
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,624,626.56
Deduct Expenditures:	
Paid or Charged	2,249,227.69
Reserved	169,936.87
Surplus (General Budget) **	
Total Expenditures	2,419,164.56
Unexpended Balances Canceled (See Footnote)	205,462.00

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated 2012 Appropriation Reserves Canceled* (Excess Revenue Realized)		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2013 Operation"		
Remainder = ("Excess in Operations" - Sheet 60)		
Deficit		-
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2013 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	79,271.84	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None4"		
* Excess (Revenue Realized)		79,271.84

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

RESULTS OF 2013 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	182,984.59
Unexpended Balances of Appropriations	XXXXXXXXXX	205,462.00
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	125,841.72
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXXXX	79,271.84
Deficit in Anticipated Revenue		XXXXXXXXXX
Cancellation of Accounts Payable		
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	593,560.15	XXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	593,560.15	593,560.15

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	922,931.00
Excess in Results of 2013 Operations	XXXXXXXXXX	593,560.15
Amount Appropriated in 2013 Budget - Cash	320,000.00	XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2013	1,196,491.15	XXXXXXXXXX
	1,516,491.15	1,516,491.15

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

Cash		1,564,437.06
Investments		
Interfund Accounts Receivable		-
Subtotal		1,564,437.06
Deduct Cash Liabilities Marked with "C" on Trial Balance		367,945.91
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,196,491.15
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		-
		1,196,491.15

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>\$ 352,776.95</u>
Increased by:		
Sewer Rents Levied		<u>\$ 2,447,863.31</u>
Decreased by:		
Collections	<u>\$ 2,436,072.10</u>	
Overpayments applied	_____	
Transfer to Sewer Liens	_____	
Other	_____	
		<u>\$ 2,436,072.10</u>
Balance December 31, 2013		<u>\$ 364,568.16</u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2012		<u>\$ 20,515.79</u>
Increased by:		
Transfers from Accounts Receivable	_____	
Penalties and Costs	_____	
Other	_____	
		<u>\$ -</u>
Decreased by:		
Collections	_____	
Other	_____	
		<u>\$ -</u>
Balance December 31, 2013		<u>\$ 20,515.79</u>

**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)

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
N/A			
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXX	478,000.00	
Issued	XXXXXXXX		
Paid	80,000.00	XXXXXXXX	
Outstanding December 31, 2013	398,000.00	XXXXXXXX	
	478,000.00	478,000.00	
2014 Bond Maturities - Capital Bonds			
			\$ 80,000.00
2014 Interest on Bonds*		\$ 16,110.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds *	\$ 16,110.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 8,652.50	
Subtotal	\$ 7,457.50	
Add: Interest to be Accrued as of 12/31/2014	\$ 4,372.50	
Required Appropriation 2014		\$ 11,830.00

LIST OF BONDS ISSUED DURING 2013

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
SEWER UTILITY WWTT LOANS**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX	4,144,705.24	
Issued	XXXXXXXXXX		
Paid	677,571.44	XXXXXXXXXX	
Outstanding December 31, 2013	3,467,133.80	XXXXXXXXXX	
	4,144,705.24	4,144,705.24	
2014 Loan Maturities - WWTT LOANS			\$ 707,106.88
2014 Interest on WWTT Loans*		\$ 145,450.00	
SEWER UTILITY _____ LOAN			
Outstanding January 1, 2013	XXXXXXXXXX		
	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Loan Maturities - _____ Loan			
2014 Interest on _____ Loan*			

INTEREST ON WWTT LOANS - SEWER UTILITY BUDGET

2014 Interest on Loans *	\$ 145,450.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 68,925.75	
Subtotal	\$ 76,524.25	
Add: Interest to be Accrued as of 12/31/2014	\$ 88,296.94	
Required Appropriation 2014		\$ 164,821.19

LIST OF LOANS ISSUED DURING 2013

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
				N/A				
3.								
			-					

Sheet 64

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a

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 code number.	Balance - January 1, 2013		2013 Authorizations	Canceled	Expended	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
Imp. Of Sanitary Sewer System (10-04)	8,274.79			8,274.79			-
Various Public Imp. (13-05)	31,139.22			31,139.22			-
Imp. Of Sanitary Sewer System (11-07)	83,146.00			83,146.00			-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Total	70000 -		-	122,560.01		-	-

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	XXXXXXXXXX	4,500.00
Received from 2013 Budget Appropriation*	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2013	4,500.00	XXXXXXXXXX
	4,500.00	4,500.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

