



# 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 analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the BOROUGH of MANVILLE, 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, no matters 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, 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)  
SUPLEE, CLOONEY & CO.

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, N.J. 07090

(Address)

(908) 789-9300

(Phone Number)

(908) 789-8535

(Fax Number)

Certified by me:

This 15th day of January, 2014.

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

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

Printed Name:

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Signature:

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Certificate #:

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Date:

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**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION**  
**BY**  
**CHIEF FINANCIAL OFFICER**  
**GROUP #3 - ELIGIBLE**

*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 fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The municipality did not conduct a tax lien sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A: 4-45.ee.
10. The Municipality will not apply for Transitional Aid for 2014.

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

Municipality BOROUGH OF MANVILLE

Chief Financial Officer: LORI MAJESKI

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

Certificate #: NO 149

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: \_\_\_\_\_

22-6002063  
 Fed I.D. #  
Borough of Manville  
 Municipality  
Somerset  
 County

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

Fiscal Year Ending: December 31, 2013

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>657,638.54</u>	\$ <u>58,195.43</u>	\$ _____

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With  
Government Auditing Standards (Yellow Book)
- None

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000.00 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

\_\_\_\_\_  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**Not Applicable**

**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: \_\_\_\_\_

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

**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 11, 2014 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

**BOROUGH OF MANVILLE**

\_\_\_\_\_  
MUNICIPALITY

**SOMERSET**

\_\_\_\_\_  
COUNTY

## POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
CASH	\$2,405,165.52	
CHANGE FUND	800.00	
	2,405,965.52	
DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS	119,130.92	
TAXES RECEIVABLE PRIOR YEAR	3,997.98	
TAXES RECEIVABLE	612,382.36	
TAX TITLE LIENS	77,284.21	
FORECLOSED PROPERTY	196,229.11	
REVENUE ACCOUNTS RECEIVABLE	14,241.57	
INTERFUNDS:		
TRUST OTHER FUND		\$9,512.46
GENERAL CAPITAL FUND		226,742.62
GRANT FUND		84,932.19
DEFERRED CHARGES - RESERVE FOR FLOOD DAMAGE	300,000.00	
DEFERRED CHARGES - EMERGENCY AUTHORIZATION	128,200.00	
APPROPRIATION RESERVES		206,755.56
ACCOUNTS PAYABLE		326,073.78
PREPAID TAXES		311,199.05
TAX OVERPAYMENTS		0.08
RESERVE FOR:		
SALE OF MUNICIPAL ASSETS		343.33
INSURANCE DAMAGE		186,135.58
LIBRARY IMPROVEMENTS		85,579.76
EMERGENCY NOTE PAYABLE		300,000.00
		1,737,274.41 <b>C</b>
RESERVE FOR RECEIVABLES		904,135.23
FUND BALANCE		1,216,022.03
	\$3,857,431.67	\$3,857,431.67

(Do not crowd - add additional sheets)









MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012:..... (1) \$ 10,800.00  
x 25%  
(2) \$ 2,700.00

Municipal Public Defender Trust Cash Balance December 31, 2013:..... (3) \$ 10,317.00

Note: If the 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 service 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.

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

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: LORI MAJESKI  
Signature: \_\_\_\_\_  
Certificate #: NO 149  
Date: \_\_\_\_\_

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount</u> December 31, 2012 per <u>Audit Report</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> as at December 31, <u>2013</u>
1. <u>POAA</u>	\$ 996.36	\$ 180.00	\$	\$ 1,176.36
2. <u>Donation - Trees</u>	550.00			550.00
3. <u>Public Defender</u>	15,002.00	5,715.00	10,400.00	10,317.00
4. <u>Fire Fines &amp; Penalties - Fire Marshall</u>	3,394.29	46,868.00	7,873.61	42,388.68
5. <u>Fire Fines &amp; Penalties - Fire Dept.</u>	7,804.87	7,050.00	982.42	13,872.45
6. <u>Engineering Escrow</u>	43,714.38	10,147.50	2,055.50	51,806.38
7. <u>Found Money</u>		2,300.00	2,300.00	
8. <u>Tax Collector's Premium Account</u>	178,300.00	412,100.00	163,700.00	426,700.00
9. <u>Tax Collector's Redemption Account</u>	60,246.38	473,060.92	523,643.70	9,663.60
10. <u>SUI</u>	50,659.71	25,078.43	40,986.44	34,751.70
11. <u>Recreation</u>	37,331.22	67,017.07	57,637.25	46,711.04
12. <u>Developer's Escrow Deposits</u>	25,339.08	22.80	10.85	25,351.03
13. <u>Law Enforcement Trust Fund</u>	18,603.54	27.96		18,631.50
14. <u>HUD</u>	23,797.93	680,220.63	652,638.48	51,380.08
15. <u>Federal Asset Forfeitures</u>	15,310.27	22.40	7,840.20	7,492.47
16. <u>Housing Assistance Trust</u>	104,068.57	12,722.64		116,791.21
17. <u>Payroll Deductions</u>	41,805.59	6,100,071.19	6,087,239.37	54,637.41
18. <u>Cafeteria - FSA</u>	7,187.07	360.00	1,282.17	6,264.90
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
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33. _____				
34. _____				
35. _____				
36. _____				
37. _____				
38. _____				
39. _____				
40. _____				
41. _____				
42. _____				
43. _____				
44. _____				
45. _____				
<b>Totals:</b>	\$ 634,111.26	\$ 7,842,964.54	\$ 7,558,589.99	\$ 918,485.81

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

NOT APPLICABLE

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

Sheet 7

\*Show as red figure

**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$575,798.82	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$575,798.82
CASH	845,567.46	
GRANTS RECEIVABLE	673,974.43	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	3,683,000.00	
UNFUNDED	5,062,198.82	
INTERFUNDS:		
DUE CURRENT FUND	226,742.62	
BOND ANTICIPATION NOTES		4,486,400.00
SERIAL BONDS PAYABLE		3,683,000.00
CONTRACTS PAYABLE		341,670.22
RESERVE FOR:		
INSURANCE DAMAGE		35,927.00
RCA READINGTON		36,005.88
RCA HILLSBOROUGH		52,098.84
CAPITAL IMPROVEMENT FUND		173.78
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		578,846.17
UNFUNDED		1,247,912.25
FUND BALANCE		29,449.19
	<b>\$11,067,282.15</b>	<b>\$11,067,282.15</b>
<b>ANALYSIS OF ESTIMATED PROCEEDS</b>		
DEFERRED CHARGES - UNFUNDED	\$5,062,198.82	
BOND ANTICIPATION NOTES	4,486,400.00	
	\$575,798.82	

(Do not crowd - add additional sheets)





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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2013
Municipal Alliance Program	\$9,696.00	\$9,330.00	\$16,277.78			\$2,748.22
Office of Emergency Management		5,000.00		\$5,000.00		
Drunk Driving Enforcement Fund		4,341.70		4,341.70		
Clean Communities Program		20,461.18	20,461.18			
Body Armor Replacement Grant		2,251.31		2,251.31		
Recycling Tonnage Grant		12,524.25		12,524.25		
Child Passenger Safety Grant		3,000.00	3,000.00			
Click-It or Ticket		4,000.00	4,000.00			
Youth Services Program		5,000.00	5,000.00			
NJ DOT - 13th Ave	111,588.01					111,588.01
NJ DOT - West Camplain Road		160,000.00				160,000.00
NJ DOT - Whalen Street		175,000.00	131,250.00			43,750.00
<b>Total</b>	<b>\$121,284.01</b>	<b>\$400,908.44</b>	<b>\$179,988.96</b>	<b>\$24,117.26</b>		<b>\$318,086.23</b>

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Transferred From Accounts Payable	Expended/ Canceled	Accounts Payable	Refunds	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund	\$13,728.18	\$4,341.70		\$200.00	\$2,128.84			\$16,141.04
Municipal Alliance Program & Match	295.75	11,663.00		1,270.60	12,828.37			400.98
Clean Communities Program	6,117.68		\$20,461.18	2,809.50	23,850.17	\$1,089.57		4,448.62
Office of Emergency Management	5,794.57	5,000.00		91.58	5,000.06			5,886.09
Youth Services Program	7,549.85		5,000.00		7,371.12	655.31		4,523.42
Wal-Mart Grant - Summer Nights	1,000.00				641.91			358.09
Body Armor Replacement Fund	11,205.89	2,251.31			2,160.95			11,296.25
Alcohol Education Rehabilitation	1,306.64							1,306.64
Recycling Tonnage Grant	251.47	12,524.25		75.00	13,020.72		\$170.00	
Click It or Ticket			4,000.00		4,000.00			
Child Passenger Safety Grant			3,000.00		3,000.00			
N.J. SPARKS	2,933.72							2,933.72
NJ DOT - West Camplain Road		160,000.00						160,000.00
NJ DOT - Whalen Street		175,000.00						175,000.00
<b>Total</b>	<b>\$50,183.75</b>	<b>\$370,780.26</b>	<b>\$32,461.18</b>	<b>\$4,446.68</b>	<b>\$74,002.14</b>	<b>\$1,744.88</b>	<b>\$170.00</b>	<b>\$382,294.85</b>

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

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations		Received	Applied to Receivable	Applied to Revenues		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Body Armor Replacement	\$2,251.31			\$2,897.47	\$2,251.31			\$2,897.47
Office of Emergency Management	5,000.00			5,000.00	5,000.00			5,000.00
Recycling Tonnage Grant	12,524.25			11,081.22	12,524.25			11,081.22
Drunk Driving Enforcement Fund	4,341.70				4,341.70			
<b>Total</b>	\$24,117.26			\$18,978.69	\$24,117.26			\$18,978.69

## LOCAL DISTRICT SCHOOL TAX \*

	Debit	Credit
Balance January 1, 2013	xxxxxxxx	xxxxxxxx
School Tax Payable # 85001-00	xxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	xxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxx	
Levy Calendar Year 2013	xxxxxxxx	\$13,578,126.00
Paid	\$13,578,126.00	xxxxxxxx
Balance December 31, 2013	xxxxxxxx	xxxxxxxx
School Tax Payable # 85003-00		xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00		xxxxxxxx
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.	\$13,578,126.00	\$13,578,126.00

# Must include unpaid requisitions.

NOT APPLICABLE

## MUNICIPAL OPEN SPACE TAX

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

## 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		XXXXXXXXXX
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

NOT APPLICABLE

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

# Must include unpaid requisitions.

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
County Taxes 80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes 80003-02	xxxxxxxxxx	
2013 Levy:	xxxxxxxxxx	xxxxxxxxxx
General County 80003-03	xxxxxxxxxx	\$2,987,830.03
County Library 80003-04	xxxxxxxxxx	433,038.28
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	293,399.33
Due County for Added and Omitted Taxes 80003-05	xxxxxxxxxx	2,160.56
Paid	\$3,716,428.20	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes		xxxxxxxxxx
	\$3,716,428.20	\$3,716,428.20

NOT APPLICABLE

## SPECIAL DISTRICT TAXES

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

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

# STATE LIBRARY AID

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

NOT APPLICABLE

		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

NOT APPLICABLE

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

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

NOT APPLICABLE

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

NOT APPLICABLE

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

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	\$1,360,000.00	\$1,360,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated			xxxxxxxx
Adopted Budget	2,654,523.47	2,740,556.19	\$86,032.72
Added by N.J. S. 40A:4-87:	32,461.18	32,461.18	xxxxxxxx
Total Miscellaneous Revenue Anticipated 80103-	2,686,984.65	2,773,017.37	86,032.72
Receipts from Delinquent Taxes 80104-	425,000.00	537,349.88	112,349.88
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	8,625,023.79	xxxxxxxx	xxxxxxxx
(b) Addition to Local Library Tax 80106-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	8,625,023.79	9,068,809.37	443,785.58
	\$13,097,008.44	\$13,739,176.62	\$642,168.18

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	\$24,924,363.57
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	\$13,578,126.00	xxxxxxxx
Municipal Open Space Tax		xxxxxxxx
Regional School Tax 80119-00		xxxxxxxx
Regional High School Tax 80110-00		xxxxxxxx
County Taxes 80111-00	3,714,267.64	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	2,160.56	xxxxxxxx
Special District Taxes - Fire 80113-00		xxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	1,439,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	9,068,809.37	xxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxx	
* 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.	\$26,363,363.57	\$26,363,363.57



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	\$13,064,547.26
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	32,461.18
Appropriated for 2013 (Budget Statement Item 9)	80012-03	13,097,008.44
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	68,200.00
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>13,165,208.44</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>13,165,208.44</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$11,510,562.16
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,439,000.00
Reserved	80012-10	206,755.56
<b>Total Expenditures</b>	<b>80012-11</b>	<b>13,156,317.72</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>\$8,890.72</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

**NOT APPLICABLE**

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

# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxx	\$86,032.72
Delinquent Tax Collections	80013-02	xxxxxxxxx	112,349.88
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	443,785.58
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxx	8,890.72
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	187,315.01
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
Reserves Canceled		xxxxxxxxx	
Unexpended Balances of 2012 Approp. Reserves	80013-05	xxxxxxxxx	149,405.16
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxx	2,266.92
Accounts Payable Canceled		xxxxxxxxx	31,620.54
		xxxxxxxxx	
		xxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance January 1, 2013	80013-07		xxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxx
			xxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxx
Interfund Advances Originating in 2013	80013-12		xxxxxxxxx
Accounts Receivable Canceled			xxxxxxxxx
Refund of Prior Year Revenue		\$20,099.57	xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,001,566.96	xxxxxxxxx
		\$1,021,666.53	\$1,021,666.53



**SURPLUS - CURRENT FUND  
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	\$1,574,455.07
2.		xxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxx	1,001,566.96
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	\$1,360,000.00	xxxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014-04		xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2013	80014-05	1,216,022.03	xxxxxxxxxx
		<b>\$2,576,022.03</b>	<b>\$2,576,022.03</b>

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

Cash	80014-06		\$2,405,965.52
Investments	80014-07		
Sub-Total			2,405,965.52
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,437,274.41
Cash Surplus	80014-09		968,691.11
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	\$119,130.92	
Deferred Charges #	80014-12	128,200.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		247,330.92
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15		\$1,216,022.03

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 the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.



# 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. 1998

**NOT APPLICABLE**

### (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..... %

---

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### (2) Utilizing Accelerated Tax Levy Sale

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

LESS: Proceeds from Accelerated Tax Levy Sale..... \$ \_\_\_\_\_

**NET Cash Collected..... \$ \_\_\_\_\_**

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

Percentage of Collection Excluding Accelerated Tax Levy 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	\$100,698.31	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	37,750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	111,000.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	500.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	\$9,117.91
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	122,199.48
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	119,130.92
Due To State of New Jersey		xxxxxxxxxx
	<b>\$250,448.31</b>	<b>\$250,448.31</b>

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

Line 2	\$37,750.00
Line 3	111,000.00
Line 4	500.00
Line 5	500.00
Sub-Total	149,750.00
Less: Line 7	9,117.91
To Item 10, Sheet 22	\$140,632.09

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

Not Applicable	Debit	Credit
Balance January 1, 2013	XXXXXXXX	
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
2013 Budget Appropriation		
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)		XXXXXXXX
Balance December 31, 2013		XXXXXXXX
Taxes Pending Appeals *	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX

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

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

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

\_\_\_\_\_  
Date

**COMPUTATION OF APPROPRIATIONS:  
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-			xxxxxxxxxx
2. Local District School Tax - Actual 80016-			\$13,578,126.00
School Budget Estimate ** 80017-			xxxxxxxxxx
3. Vocational School Tax - Actual			
Estimate * 80017-			xxxxxxxxxx
4. Regional School District Tax - Actual			
Estimate * 80017-			xxxxxxxxxx
5. Regional High School Tax - Actual 80018-			
School Budget Estimate * 80019-			xxxxxxxxxx
Actual 80020-			3,714,267.64
6. County Tax Estimate * 80021-			xxxxxxxxxx
Actual 80022-			
7. Special District/ Open Space Taxes Estimate * 80023-			xxxxxxxxxx
8. Total General Appropriations & Other Taxes 80024-01			
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02			
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03			
11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05			
<b>Analysis of Item 11:</b>			
Local District School Tax (Amount Shown on Line 2 Above)			<p>* May not be stated in an amount less than "actual" Tax of 2013.</p> <p>** 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.</p>
Vocational School Tax (Amount Shown on Line 3 Above)			
Regional School District Tax (Amount Shown on Line 4 Above)			
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)			
Special District 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			<p><b>Note:</b> The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p>
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**

NOT APPLICABLE

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

\* NOTE: If accelerated tax sale was conducted in 2013, utilize proceeds from the December accelerated tax sale instead of entire amount realized for Receipts from Delinquent Taxes.

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)

**2013 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			\$606,566.02	xxxxxxx
A. Taxes	83102-00	\$542,939.36	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	63,626.66	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxx	\$1,547.08
B. Tax Title Liens		83106-00	xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes		83108-00	xxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxx	
4. Added Taxes			256.25	xxxxxxx
5. Added Tax Title Liens				xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens		83104-00	xxxxxxx	(1) 1,451.31
B. Tax Title Liens-Transfers from Taxes		83107-00	(1) 1,451.31	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	605,275.19
8. Totals			\$608,273.58	\$608,273.58
9. Balance Brought Down			\$605,275.19	xxxxxxx
10. Collected:			xxxxxxx	\$537,349.88
A. Taxes	83116-00	\$536,199.24	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00	1,150.64	xxxxxxx	xxxxxxx
11. Interest and Costs - 2013 Tax Sale			158.35	xxxxxxx
12. 2013 Taxes Transferred to Liens			13,198.53	xxxxxxx
13. 2013 Taxes			612,382.36	xxxxxxx
14. Balance December 31, 2013			xxxxxxx	693,664.55
A. Taxes	83121-00	\$616,380.34	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	77,284.21	xxxxxxx	xxxxxxx
15. Totals			\$1,231,014.43	\$1,231,014.43

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 88.78%

17. Item No. 14 multiplied by percentage shown above is \$615,819.99 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	\$196,229.11	xxxxxxx
2. Foreclosed or Deeded in 2013		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2013	84114-00	xxxxxxx	\$196,229.11
		\$196,229.11	\$196,229.11

**CONTRACT SALES**

NOT APPLICABLE

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

**MORTGAGE SALES**

NOT APPLICABLE

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

Analysis of Sale of Property:

\* Total Cash Collected in 2013

84125-00

Realized in 2013 Budget

To Results of Operations (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>	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorizations - Municipal*	\$ 100,000.00	\$ 40,000.00	\$ 68,200.00	\$ 128,200.00
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

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

NOT APPLICABLE

### 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.	_____	_____	\$ _____

NOT APPLICABLE

### 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 2014</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____

**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	
09/01/11	Reserve for Flood Damage	\$500,000.00	\$100,000.00	\$400,000.00	\$100,000.00		\$300,000.00
Totals		\$500,000.00	100,000.00	\$400,000.00	\$100,000.00		\$300,000.00

80025-00                      80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing 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  
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxx	\$4,393,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$710,000.00	xxxxxxx	
Outstanding, December 31, 2013	80033-04	3,683,000.00	xxxxxxx	
		\$4,393,000.00	\$4,393,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 740,000.00
2014 Interest on Bonds*		80033-06	\$142,480.00	
<b>NOT APPLICABLE</b>				

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2013	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxx	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 142,480.00
<b>NOT APPLICABLE</b>				

**LIST OF BONDS ISSUED DURING 2013**

**NOT APPLICABLE**

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) GENERAL CAPITAL LOANS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxx	\$82,755.60	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$82,755.60	xxxxxxx	
Outstanding, December 31, 2013	80033-04		xxxxxxx	
		\$82,755.60	\$82,755.60	
2014 Loan Maturities			80033-05	\$
2014 Interest on Loans			80033-06	\$
Total 2014 Debt Service for Wastewater Treatment Loan			80033-13	\$

**INFRASTRUCTURE LOANS**

NOT APPLICABLE

Outstanding January 1, 2013	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxx	
2014 Loan Maturities			80033-11	\$
2014 Interest on Loans			80033-12	\$
Total 2014 Debt Service for _____ Loan			80033-13	\$

**LIST OF LOANS ISSUED DURING 2013**

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

NOT APPLICABLE

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2013	80033-04		xxxxxxx	
2014 Bond Maturities - Term Bonds	80034-04		\$	
2014 Interest on Bonds*	80034-05		\$	

NOT APPLICABLE

**TYPE I SCHOOL SERIAL BONDS**

Outstanding January 1, 2013	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding, December 31, 2013	80034-09		xxxxxxx	
2014 Interest on Bonds*	80034-10		\$	
2014 Bond Maturities - Serial Bonds	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12		\$	

NOT APPLICABLE

**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-	\$ 300,000.00	\$ 3,150.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

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

Title or Purpose of Issue	Original Amount Issued	Original Date of 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. 1052 - Various Public Improvements	\$2,000,000.00	7/2/07	\$1,844,000.00	6/27/14	0.810%	\$43,429.11	\$14,936.40	6/27/14
2. 1090 - Various Public Improvements	1,000,000.00	7/1/10	752,000.00	6/27/14	0.810%	42,630.39	6,091.20	6/27/14
3. 1107 - Various Public Improvements	654,000.00	6/29/12	654,000.00	6/27/14	0.810%		5,297.40	6/27/14
4. 1134 - Various Public Improvements	1,236,400.00	10/24/13	1,236,400.00	6/27/14	0.790%		6,676.56	6/27/14
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
<b>Total</b>	\$4,890,400.00		\$4,486,400.00			\$86,059.50	\$33,001.56	

80051-01

80051-02

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

**Memo:** Type 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.

\*\*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

**NOT APPLICABLE**

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.								
16.								
17.								
<b>Total</b>								

Sheet 34

80051-01

80051-02

**MEMO: \* See Sheet 33 for clarification of "Original Date of Issue"**  
 Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

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





**GENERAL CAPITAL FUND**

NOT APPLICABLE

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

Bonds and Notes	\$1,236,400.00
Capital Improvement Fund	62,400.00
	<u>\$1,298,800.00</u>

**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
1134- Various Public Improvements	\$1,298,800.00	\$1,236,400.00	\$62,400.00	\$62,400.00
<b>Total 80032-00</b>	<b>\$1,298,800.00</b>	<b>\$1,236,400.00</b>	<b>\$62,400.00</b>	<b>\$62,400.00</b>

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

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

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxx	\$29,449.19
Premium on Sale of Notes		xxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxx	
State Aid Received on Funded Ordinance			
Canceled Accounts Receivable			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxx
Balance December 31, 2013	80029-04	\$29,449.19	xxxxxxx
		\$29,449.19	\$29,449.19

NOT APPLICABLE

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, 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 2013 \$ \_\_\_\_\_
  
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement \$ \_\_\_\_\_
  
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
  
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
  
7. Net Appropriation Required \$ \_\_\_\_\_

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

# MUNICIPALITIES ONLY

## IMPORTANT!!

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

- A.
- |   |    |                      |
|---|----|----------------------|
| 1. Total Tax Levy for the Year 2013 was   | \$ | <u>25,940,336.19</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ | <u>24,924,363.57</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>18,158,235.33</u> |
- (\*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2013?  
 Answer YES or NO       YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?  
 Answer YES or NO       YES       If answer is "NO" give details

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

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

- D.
- |  |  |                      |
|--|--|----------------------|
| 1. Cash Deficit 2012   |  | <u>      N      </u> |
| 2. 4% of 2012 Tax Levy for all purposes:<br>Levy -- \$ <u>                    </u> |  | <u>      O      </u> |
| 3. Cash Deficit 2013   |  | <u>      N      </u> |
| 4. 4% of 2013 Tax Levy for all purposes:<br>Levy -- \$ <u>                    </u> |  | <u>      E      </u> |

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





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

NOT APPLICABLE

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

Sheet 43

\*Show as red figure

# SCHEDULE OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

NOT APPLICABLE

Source	Budget	Received 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)	xxxxxxx	xxxxxxx	xxxxxxx
Subtotal			
Deficit (General Budget) **	91306-		
	91307-		

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

## STATEMENT OF BUDGET APPROPRIATIONS

NOT APPLICABLE

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

**NOT APPLICABLE**

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

NOT APPLICABLE

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXX	
Accounts Payable Canceled		
Deficit in Anticipated Revenue		XXXXXXXXXX
Refund of Prior Year 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

NOT APPLICABLE

	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)

NOT APPLICABLE

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 2013 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

**NOT APPLICABLE**

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

**NOT APPLICABLE**

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

# DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

## WATER UTILITY FUND

NOT APPLICABLE

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

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

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

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

NOT APPLICABLE

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

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

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

**WATER UTILITY ASSESSMENT BONDS**

NOT APPLICABLE

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2013		XXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds*		\$	

NOT APPLICABLE

**WATER UTILITY CAPITAL BONDS**

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

NOT APPLICABLE

**INTEREST ON BONDS - WATER UTILITY BUDGET**

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

NOT APPLICABLE

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

**WATER UTILITY ASSESSMENT LOANS**

NOT APPLICABLE

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2013		XXXXXXX	
2014 Loan Maturities - Assessment Loans			\$
2014 Interest on Loans*		\$	

NOT APPLICABLE

**WATER UTILITY CAPITAL LOANS**

Outstanding January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXXXXX	
2014 Loan Maturities - Capital Loans			\$
2014 Interest on Loans*		\$	

NOT APPLICABLE

**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 12/31/14	\$	
Required Appropriation 2014		\$

NOT APPLICABLE

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

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

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 12/31/14	\$
Required Appropriation - 2014	\$

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

**NOT APPLICABLE**

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.								
<b>Total</b>								

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".

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
<b>Total</b>			



**WATER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

NOT APPLICABLE

	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
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013		XXXXXXXX

NOT APPLICABLE

**WATER UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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









Not Applicable

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

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

Sheet 57

\*Show as red figure



# 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*		
Cancel Reserve		
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	\$73,057.75	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		\$73,057.75

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

## RESULTS OF 2013 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	\$35,212.26
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	17,204.68
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	73,057.75
Canceled Reserve		
Deficit in Anticipated Revenue		xxxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	\$125,474.69	xxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	\$125,474.69	\$125,474.69

### OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	\$148,050.84
Excess in Results of 2013 Operations	xxxxxxxxxx	125,474.69
Amount Appropriated in 2013 Budget - Cash	\$55,000.00	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Anticipated as Current Fund Revenue		
Balance December 31, 2013	218,525.53	xxxxxxxxxx
	\$273,525.53	\$273,525.53

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

Cash		\$669,685.11
Investments		
Interfund Accounts Receivable		
Subtotal		669,685.11
Deduct Cash Liabilities Marked with "C" on Trial Balance		451,159.58
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		218,525.53
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.		\$218,525.53



Not Applicable

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

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

Not Applicable

#### 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.	_____	_____	\$ _____

Not Applicable

#### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

Not Applicable

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

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2013		XXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds*		\$	

NOT APPLICABLE

**SEWER UTILITY CAPITAL BONDS**

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

Not Applicable

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

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

Not Applicable

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

**SEWER UTILITY ASSESSMENT LOANS**

Not Applicable

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2013		XXXXXXX	
2014 Loan Maturities - Assessment Loans			\$
2014 Interest on Loans*		\$	

Not Applicable

**SEWER UTILITY CAPITAL LOANS**

Outstanding January 1, 2013	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2013		XXXXXXXXXX	
2014 Loan Maturities - Capital Loans			\$
2014 Interest on Loans*		\$	

Not Applicable

**INTEREST ON LOANS - SEWER UTILITY BUDGET**

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

Not Applicable

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

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

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

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

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

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.								
<b>Total</b>								

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".

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
<b>Total</b>			

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

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

Sheet 66

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

**SEWER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	xxxxxxxx	\$77,955.00
Received from 2013 Budget Appropriation *	xxxxxxxx	
	xxxxxxxx	
	xxxxxxxx	
	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 2013	\$77,955.00	xxxxxxxx
	\$77,955.00	\$77,955.00

**SEWER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

**NOT APPLICABLE**

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

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



# 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".

## INDEX

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, 6a & 6c.	Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves
6b.	Municipal Public Defender Certification
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9. & 9a.	Cash Reconciliation
10. & 10a.	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 - County Vocational School 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. Division of Tax Appeals (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 System, Municipal Consolidation Act; Flood or Hurricane Damaga
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School Type 1 and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35., 35a., 35b.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2013
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

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