

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

POPULATION LAST CENSUS 21,103  
 NET VALUATION TAXABLE 2013 1,680,161,816  
 MUNICICODE 1814

**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 NORTH PLAINFIELD, County of SOMERSET

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature \_\_\_\_\_

Title CHIEF FINANCIAL OFFICER

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

**REQUIRED CERTIFICATION BY 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, Patrick J. DeBlasio, am the Chief Financial Officer, License 675 of the BOROUGH of NORTH PLAINFIELD, County of SOMERSET and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature \_\_\_\_\_  
 Title CHIEF FINANCIAL OFFICER  
 Address 263 Somerset Street, North Plainfield, NJ 07060  
 Phone Number (908) 769-2952  
 Fax Number (908) 769-1697

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended \_\_\_\_\_ 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)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Fax Number)

Certified by me

this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

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

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

Printed name: \_\_\_\_\_

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

Certificate #: \_\_\_\_\_ 7351 \_\_\_\_\_

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. The deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality will not apply for Extraordinary Aid for 2014.

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

Municipality: Borough of North Plainfield  
Chief Financial Officer: Patrick J. DeBlasio, CFO  
Signature: \_\_\_\_\_  
Certificate #: 675  
Date: February 10, 2014

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet ALL 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: Borough of North Plainfield  
Chief Financial Officer: Patrick J. DeBlasio, CFO  
Signature: \_\_\_\_\_  
Certificate #: 675  
Date: February 10, 2014

22-6002161  
 Fed I.D. #  
BOROUGH OF NORTH PLAINFIELD  
 Municipality  
SOMERSET  
 County

## Report of Federal and State Financial Assistance

### Expenditure of Awards

Fiscal Year Ending: 12/31/2013

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 527,716.34	\$ 640,132.75	

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)

- Note:** All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.
- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
  - (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
  - (3) Report expenditures from federal programs received directly from federal government or indirectly from entities other than state government.

\_\_\_\_\_  
Signature of Chief Financial Officer

01/31/14  
 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 "**Water** utility fund" on the books of account and there was no utility owned and operated by the Borough of North Plainfield County of Somerset during the year 2013 and that sheets 40 to 54 are unnecessary.

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

Name \_\_\_\_\_

Title Chief Finance Officer

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

**NOTE:**

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

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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 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \_\_\_\_\_

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

\_\_\_\_\_  
*BOROUGH OF NORTH PLAINFIELD*  
MUNICIPALITY

\_\_\_\_\_  
SOMERSET  
COUNTY

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

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

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

Title of Account	Debit	Credit
Cash-Treasurer	4,387,875.30	
Change Funds	700.00	
Due from/to State-		
Senior Citizen & Veteran Deduction		11,650.53
Real Estate Taxes Receivable	937,467.52	
Tax Title Liens Receivable	16,392.06	
Demolition Liens Receivable		
Other Accounts Receivable		
Property Acquired for Taxes	827,500.00	
Deferred Charges	45,000.00	
Deferred Charges-Special Emergency	960,000.00	

(Do not crowd - add additional sheets)

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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND (CONT'D)**  
 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
Appropriation Reserves		397,802.60
Reserve for Encumbrances		565,608.81
Accounts Payable		19,854.91
Tax Overpayments		539,619.25
Prepaid Taxes		212,997.46
Reserve for 2012 Emergency-Hurricane Sandy		72,162.02
Reserve for Master Plan		24,404.31
Reserve for Library State Aid		30,862.29
Reserve for FEMA-Hurricane Sandy Collections		250,112.32
Special Emergency Note-Hurricane Sandy		2,125,074.50
Reserve for Receivables and other Assets		960,000.00
Fund Balance		1,781,359.58
		2,308,500.80
	7,174,934.88	7,174,934.88

"C"

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



**POST CLOSING**  
**TRIAL BALANCE - PUBLIC ASSISTANCE FUND**  
 ACCOUNTS #1 AND #2\*  
 AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
None	-	
	-	-

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.  
**NOT APPLICABLE**



**POST CLOSING**  
**TRIAL BALANCE - TRUST FUNDS**  
 (Assessment Section Must Be Separately Stated)  
 AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
<b>Animal Control Fund</b>		
Cash-Treasurer	16,602.74	
Animal Control Reserves		16,602.74
Due to State of New Jersey		-
Total Animal Control	16,602.74	16,602.74
<b>Trust-Other Funds:</b>		
Cash-Treasurer	2,629,205.28	
Reserve for:		
16 Unemployment Comp		63,046.95
21 Small Cities Repayment Fund		71,461.97
Developer Escrow-Professional Fees		338,347.08
15 Special Events Deposits		26,938.99
15 Tax Sale Premiums & Redemptions		1,708,512.93
Gift-Library/Vermuele		1,610.00
19 Uniform Fire Safety		4.15
Accumulated Abscences		82,853.94
19 POAA		20,758.80
15 Public Defender		10,893.65
15 Forfeited Funds-County		34,332.98
15 Forfeited Funds-Federal		3,264.54
19 3rd Party UCC		13,005.21
15 Recreation Activities		60,411.17
19 Uniform Fire Code Penalties		4,861.68
Community Development		
15 PD Recovered Funds		19,059.31
19 Snow Removal		93,281.88
19 Police Off-Duty		50,850.05
19 Fire Penalty		25,710.00
	2,629,205.28	2,629,205.28

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:.....	(1)	13,200.00
x		3,300.00
	(2)	25%
		16,500.00

Municipal Public Defender Trust Cash Balance December 31, 2013:..... (3) 10,893.65

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) = ..... N/A

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Patrick J. DeBlasio, CFO

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

Certificate #: 675

Date: February 10, 2014

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2013
1. <u>Unemployment Compensation</u>	\$ 22,826.98	\$ 61,305.46	\$ 21,085.49	\$ 63,046.95
2. <u>Employee Benefits Trust</u>	-			-
3. <u>Reserve for Small Cities Repay</u>	82,714.99	8,746.98	20,000.00	71,461.97
4. <u>Performance Bonds &amp; Escrow</u>	121,509.44	299,970.79	83,133.15	338,347.08
5. <u>Special Events Deposits</u>	33,271.96	15,792.19	22,125.16	26,938.99
6. <u>Premiums/Tax Sale Redem'tn</u>	901,420.10	1,434,292.85	627,200.02	1,708,512.93
7. <u>Uniform Fire Safety</u>	4.15			4.15
8. <u>Accumulated Abscenses</u>	-	82,853.94		82,853.94
9. <u>POAA</u>	20,389.60	2,656.00	2,286.80	20,758.80
10. <u>Public Defender</u>	12,057.60	10,436.05	11,600.00	10,893.65
11. <u>Forfeited Funds-County</u>	36,517.76	8,272.32	10,457.10	34,332.98
12. <u>Forfeited Funds-Federal</u>	3,262.75	1.79		3,264.54
13. <u>3rd Party-UCC Code</u>	11,969.47	1,035.74		13,005.21
14. <u>Recreation Activities</u>	40,932.18	148,014.50	128,535.51	60,411.17
15. <u>Uniform Fire Code Penalties</u>	5,590.90	3,927.00	4,656.22	4,861.68
16. <u>Community Development</u>	-			-
17. <u>Police -Recovered Funds</u>	20,732.88	686.43	2,360.00	19,059.31
18. <u>Gift-Library/Vermuele</u>	5,650.00		4,040.00	1,610.00
19. <u>Snow Removal</u>	93,281.88			93,281.88
20. <u>Off Duty Police</u>	50,850.05	415,650.36	415,650.36	50,850.05
21. <u>Fire Penalty</u>	19,618.00	10,019.00	3,927.00	25,710.00
22.				-
23.				-
24.				-
25.				-
26.				-
27.				-
28.				-
29.				-
30.				-
<b>Totals:</b>	<b>\$ 1,482,600.69</b>	<b>\$ 2,503,661.40</b>	<b>\$ 1,357,056.81</b>	<b>\$ 2,629,205.28</b>

## 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	Assessments and Liens	Current Budget	RECEIPTS			Disbursements	Balance Dec, 31, 2013
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Due to Current Fund	412.65						412.65	
Other Liabilities								
Trust Surplus	99,457.95	7,786.09						107,244.04
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	99,870.60	7,786.09	-	-	-	-	412.65	107,244.04

\*Show as red figure





## CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	21,751.07	7,063,495.44	2,697,371.21	4,387,875.30
Trust - Assessment				-
Trust - Dog License		16,602.74		16,602.74
Trust - Other		2,635,349.98	6,144.70	2,629,205.28
Capital - General		1,883,879.05	258.83	1,883,620.22
Sewer - Operating	56,562.72	489,083.91		545,646.63
Sewer - Capital		157,180.66	194.09	156,986.57
Utility -				-
Assessment Trust	167.68	107,076.36		107,244.04
Public Assistance **				-
Grant Fund		25,588.91	50.28	25,538.63
Payroll Fund		313,707.83	24,045.96	289,661.87
				-
				-
				-
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				-
				-
				-
Total	78,481.47	12,691,964.88	2,728,065.07	10,042,381.28

\* Include Deposits In Transit

\*\* Be sure to include a Public Assistance Account Reconciliation and trial balance if the municipality maintains such a bank account.

### REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2013.

I also certify that all amounts, if any, shown for investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2013.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

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

Title CFO \_\_\_\_\_

# CASH RECONCILIATION DECEMBER 31, 2012 (cont'd)

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

<b>Current Fund</b>			
Checking Account	Unity Bank	770002392	7,063,495.44
Total Current Fund			7,063,495.44
<b>Trust-Assessment</b>			
Checking Account	Unity Bank	770002178	107,076.36
Total Trust Assessment			107,076.36
<b>Trust-Animal Control</b>			
Checking Account	Unity Bank	770002491	16,602.74
Total Animal Control			16,602.74
<b>Trust-Other</b>			
Public Defender	Unity Bank	730913808	10,893.65
Recreation	Unity Bank	730548208	60,411.17
Police Forfeited-County	Unity Bank	730931008	34,332.98
Police Forfeited-Federal	Valley National	54117976	3,264.54
Special Events	Unity Bank	770002749	26,938.99
Redemption	Unity Bank	730932808	1,708,512.93
State Unemployment Ins	Unity Bank	770002475	63,046.95
Escrow Trust	Unity Bank	770005932	7,729.24
Escrow Trust	Unity Bank	770005932	336,762.54
Trust-Regular	Unity Bank	730930208	292,935.71
Trust-Small Cities	Unity Bank	730300808	71,461.97
Trust-PD Recovered Funds	Unity Bank	770002756	19,059.31
Total Trust-Other			2,635,349.98
<b>Capital Improvement Fund-General</b>			
Checking Account	Unity Bank	770002525	1,883,879.05
Total Capital Improvement Fund-General			1,883,879.05
<b>Sewer Operating Fund</b>			
Checking Account	Unity Bank	770002269	489,083.91
Total Sewer Operating			489,083.91

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



## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled	Balance Dec. 31, 2013
Body Armor Replacement	-	4,440.46	4,440.46		-
Clean Communities-159 Resolution	-	30,643.30	30,643.30		-
CDBG Program	-	46,747.43	46,747.43		-
Highway Safety-Click It Ticket	-	4,000.00	4,000.00		-
Division of Highway Safety	-	5,000.00	5,000.00		-
Dept of Justice-Police COPS Fast	-	4,719.47	4,719.47		-
Drunk Driving Enforcement		7,692.50	7,692.50		-
Economic Development Improvement		24,407.96	24,407.96		-
Fireman Share Grant	53,995.47		46,489.05		7,506.42
Fireman Safer Grant-2011	174,119.35		174,119.35		-
Forestry Program	23,163.00				23,163.00
Historic Preservation	75,070.00				75,070.00
JAG Grant	36,050.00				36,050.00
Municipal Alliance-159 Resolution	18,485.20	16,987.00	14,081.62		21,390.58
					-
					-
					-
continued					-

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2013
NJLM Jersey Small Grant	-				-
NJDOT- Other		212,110.29	212,110.29		-
NJDOT- Malcolm & Manning	275,000.00		130,942.50		144,057.50
NJDOT-Centers of Place	112,500.00				112,500.00
NJDOT-Livable Communities	75,000.00				75,000.00
NJDOT-Grove Street Sidewalk	56,700.00				56,700.00
Recycling Tonnage Grant	-	17,047.56	17,047.56		-
Somerset County Greenways Partners	267,400.00				267,400.00
Somerset County Vermuele Historic	36,600.00				36,600.00
Somerset County Planning Ptnr	4,050.00				4,050.00
Somerset County Youth Athletic					-
Safe & Secure Communities	37,500.00	93,419.00	97,419.00		33,500.00
Youth Services Commission		5,000.00	5,000.00		-
Totals	1,245,633.02	472,214.97	824,860.49	-	892,987.50

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

Grant	Balance Jan. 1, 2013		Appropriation	Transferred from 2013 Budget	Appropriation	By 40A:4-87	Expended (Enc Cancelled)	Cancelled	Balance Dec. 31, 2013
	Budget	Appropriation							
Alcohol Education & Rehab	2,478.50								2,478.50
Body Armor Replacement	6,880.38	4,440.46						-	11,320.84
CDBG Program	17,283.79	46,747.43							64,031.22
Clean Communities	29,181.11		30,643.30				32,429.32		27,395.09
Community Stewardship	23,000.00								23,000.00
Click It Ticket It	-	4,000.00					4,000.00	-	-
Dept of Justice - Police Cops Fast	-	4,719.47							4,719.47
Division of Highway Safety		5,000.00							5,000.00
Drunk Driving Enforcement		7,692.50					7,692.50		-
DOT Livable Communities	2,607.59								2,607.59
EDIP Economic Dev Incentive									-
EDIP Economic Dev Improvement		24,407.96							24,407.96
EDIP Signage	735.00								735.00
Fireman's Safer Grant	302,635.96						238,494.09		64,141.87
Fire Fighters Grant	30,881.44								30,881.44
FEMA Firefighters Assistance Grant	4.65								4.65
Forestry Grant	25,000.00								25,000.00
continued									-

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

Grant	Balance Jan. 1, 2013	Budget	Appropriation		Expended (Enc Cancelled)	Cancelled	Balance Dec. 31, 2013
			Transferred from 2013 Budget	Appropriation By 40A:4-87			
Historic Preservation	12,375.90						-
JAG Grant	6,330.53						6,330.53
Local Law Enforcement	31,516.67						31,516.67
Municipal Court Adjudication	24,244.09						24,244.09
Municipal Alliance	21,695.29	4,355.00	16,987.00		31,297.66		11,739.63
Municipal Waterways Reclaim	2,498.25				350.80		2,147.45
NJDOT Crab Brooke Drainage	5,000.00						5,000.00
NJDOT Somerset Street	1,297.52				1,297.52		-
NJDOT Malcolm & Manning							-
NJDOT Harrison Avenue							-
NJDOT Grove Street Sidewalk	56,700.00				7,536.25		49,163.75
NJDOT-Other	-	212,110.29			51,809.98		160,300.31
Parking Adjudication	6,882.00						6,882.00
Recycling Tonnage Grant	13,946.75	17,047.56			18,721.70		12,272.61
continued	-						-

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriation	Appropriation		Expended (Enc Cancelled)	Cancelled	Balance Dec. 31, 2013
			Budget	By 40A:4-87			
Safe & Secure	-	388,419.00			388,419.00		-
Smart Future Downtown Redev	12,800.00						12,800.00
Somerset County Greenways Ptnr	191,687.77						191,687.77
Somerset County Planning Ptnr	7,800.00						7,800.00
Somerset County Youth Athletic	4,105.00						4,105.00
State Treasury- Municipal Building	944.87				944.87		-
Storm Water Management	7,627.00				(3,550.00)		11,177.00
State Share Grants Schools	6,400.00						6,400.00
Youth Services Commission	7,125.29	5,000.00			7,581.41		4,543.88
Totals	861,665.35	723,939.67	47,630.30		787,025.10		846,210.22



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

Grant	Balance Jan. 1, 2013	Transferred to 2013		Received	Cancelled	Balance Dec. 31, 2013
		Budget Appropriations	Budget Appropriation By 40A:4-87			
	-					
	-					
NJ Department of Transportation	212,110.29	212,110.29				
Drunk Driving Enforcement	7,692.50	7,692.50		7,872.26		7,872.26
Alcohol Education & Rehab						
Body Armor Fund	4,440.46	4,440.46		5,637.43		5,637.43
CDBG Projects	46,747.43	46,747.43				
Click It Ticket It	4,000.00	4,000.00		4,000.00		4,000.00
Clean Communities				0.09		0.09
EDIP-Economic Dev Improv Program	24,407.96	24,407.96				
Recycling Tonnage Grant	17,047.56	17,047.56		14,849.81		14,849.81
Division of Highway Safety	5,000.00	5,000.00				
Youth Services	5,000.00	5,000.00				
Dept of Justice - Police Cops Fast	4,719.47	4,719.47				
NJ Signage Grant	1,000.00	1,000.00				1,000.00
Safe & Secure	3,419.00	3,419.00				
Unidentified	2,348.85					2,348.85
Totals	337,933.52	334,584.67	-	32,359.59		35,708.44

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	-	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85002-00	XXXXXXXXXX	-
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	28,893,122.00
Paid	28,893,122.00	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85004-00	-	XXXXXXXXXX
	28,893,122.00	28,893,122.00

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.  
# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**  
NONE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
2013 Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00		
School Tax Deferred	XXXXXXXXXX	
(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		
School Tax Deferred		XXXXXXXXXX
(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		
School Tax Deferred	XXXXXXXXXX	
(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		
School Tax Deferred		XXXXXXXXXX
(Not in excess of 50% of Levy - 2013-2014) 85044-00		XXXXXXXXXX
	-	-

# Must include unpaid requisitions

**NOT APPLICABLE**

## 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:		
General County                             80003-03	XXXXXXXXXX	XXXXXXXXXX
County Library                            80003-04	XXXXXXXXXX	4,753,484.47
County Health	XXXXXXXXXX	674,055.10
County Open Space Preservation	XXXXXXXXXX	466,482.31
Due County for Added and Omitted Taxes   80003-05	XXXXXXXXXX	2,306.00
Paid	5,896,327.88	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added & Omitted Taxes		XXXXXXXXXX
	5,896,327.88	5,896,327.88

## SPECIAL DISTRICT TAXES NONE

	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
Total 2013 Levy	XXXXXXXXXX	XXXXXXXXXX
Paid	XXXXXXXXXX	-
Balance December 31, 2013	-	XXXXXXXXXX
	-	XXXXXXXXXX
	-	-

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

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	12,360.94
State Library Aid Received in 2013	XXXXXXXXXX	18,501.35
Expended		XXXXXXXXXX
Balance December 31, 2013	30,862.29	
	30,862.29	30,862.29

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
State Library Aid Received in 2013	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2013	-	
	-	-

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	-
State Library Aid Received in 2013	XXXXXXXXXX	-
Expended		XXXXXXXXXX
Balance December 31, 2013	-	
	-	-

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
State Library Aid Received in 2013	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2013	-	
	-	-

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	650,000.00	650,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	3,823,197.67	4,235,497.55	412,299.88
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	47,630.30	47,630.30	-
Total Miscellaneous Revenue Anticipated	3,870,827.97	4,283,127.85	412,299.88
Receipts from Delinquent Taxes	890,000.00	771,793.52	(118,206.48)
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	17,609,905.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	17,609,905.00	18,351,627.09	741,722.09
	23,020,732.97	24,056,548.46	1,035,815.49

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	51,166,076.97
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	28,893,122.00	XXXXXXXXXX
Regional School Tax	-	XXXXXXXXXX
Regional High School Tax	-	XXXXXXXXXX
County Taxes	5,894,021.88	XXXXXXXXXX
Due County for Added and Omitted Taxes	2,306.00	XXXXXXXXXX
Special District Taxes	-	XXXXXXXXXX
Municipal Open Space Tax		
Reserve for Uncollected Taxes	XXXXXXXXXX	1,975,000.00
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXX	
Balance for Support of Municipal Budget (or)	18,351,627.09	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXXXX	
	53,141,076.97	53,141,076.97

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

# STATEMENT OF GENERAL BUDGET REVENUES 2013

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Clean Communities	30,643.30	30,643.30	-
Municipal Alliance	16,987.00	16,987.00	-
			-
			-
			-
			-
			-
			-
			-
			-
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			-
<b>Total (Sheet 17)</b>	<b>47,630.30</b>	<b>47,630.30</b>	<b>-</b>

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

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	22,973,102.67
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	47,630.30
Appropriated for 2013 (Budget Statement Item 9)	80012-03	23,020,732.97
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>23,020,732.97</b>
<b>Add: Overexpenditures (see footnote)</b>	<b>80012-06</b>	<b>-</b>
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>23,020,732.97</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	20,646,387.69
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,975,000.00
Reserved	80012-10	397,802.60
<b>Total Expenditures</b>	<b>80012-11</b>	<b>23,019,190.29</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>1,542.68</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
 RE: UNEXPENDED BALANCES CANCELED:  
 Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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



# RESULTS OF 2013 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	XXXXXXXXXX	412,299.88
Delinquent Tax Collections	XXXXXXXXXX	-
Required Collection of Current Taxes	XXXXXXXXXX	741,722.09
Unexpended Balances of 2013 Budget Appropriations	XXXXXXXXXX	1,542.68
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	329,874.78
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	XXXXXXXXXX	289,222.78
Prior Years Interfunds Returned in 2013	XXXXXXXXXX	412.65
Cancel A/P and Other	XXXXXXXXXX	74,609.05
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		
Balance January 1, 2013	-	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	118,206.48	XXXXXXXXXX
Required Collection of Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2013		XXXXXXXXXX
Cancel Grants Receivable		XXXXXXXXXX
Refund State Tax Appeals		XXXXXXXXXX
Prior Year Tax Deductions Disallowed		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	1,731,477.43	XXXXXXXXXX
	1,849,683.91	1,849,683.91



## SURPLUS - CURRENT FUND YEAR 2013

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	1,227,023.37
2.	XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	XXXXXXXXXX	1,731,477.43
4. Amount Appropriated in the 2013 Budget - Cash	650,000.00	XXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Govt. Services		XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance December 31, 2013	2,308,500.80	XXXXXXXXXX
	2,958,500.80	2,958,500.80

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

Cash	80014-06	4,388,575.30
Investments	80014-07	
Sub-Total		4,388,575.30
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,125,074.50
Cash Surplus	80014-09	2,263,500.80
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	-
Deferred Charges #	80014-12	45,000.00
Cash Deficit #	80014-13	-
Total Other Assets	80014-14	45,000.00
	80014-15	2,308,500.80

\* 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.

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.

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

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	52,397,048.88
2.	Amount of Levy Special District Taxes	82113-00	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82102-00	-
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82103-00	33.68
5a.	Subtotal 2013 Levy	82104-00	20,393.85
5b.	Reductions due to tax appeals **		
5c.	Total 2013 Tax Levy		<u>52,417,476.41</u>
6.	Transferred to Tax Title Liens	82106-00	<u>52,417,476.41</u>
7.	Transferred to Foreclosed Property	82107-00	<u>1,702.97</u>
8.	Remitted, Abated or Canceled	82108-00	-
9.	Discount Allowed	82109-00	<u>316,937.72</u>
10.	Collected in Cash: In 2012	82110-00	-
	In 2013		<u>336,237.78</u>
			<u>50,737,339.19</u>
	State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82121-00	
		82122-00	<u>92,500.00</u>
	R.E.A.P. Revenue	82123-00	
		82124-00	
	Total to Line 14	82111-00	<u>51,166,076.97</u>
11.	Total Credits		<u>51,484,717.66</u>
12.	Amount Outstanding, December 31, 2013	83120-00	<u>932,758.75</u>
13.	Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is		<u>97.61%</u>
		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	<u>51,166,076.97</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	<u>51,166,076.97</u>

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

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

\* Include overpayments applied as part of 2012 collections.

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

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2013

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

### (1) Utilizing Accelerated Tax Sale

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

---

---

### (2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22) .....	\$	
LESS: Proceeds from Tax Levy Sale (excluding premium) .....		
<b>NET Cash Collected</b> .....	\$	-
Line 5c (sheet 22) Total 2013 Tax Levy .....	\$	
Percentage of Collection Excluding 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		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	15,538.88
2. Sr. Citizens Deductions Per Tax Billings	25,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	84,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	250.00	
6.		
7. Sr. Citizens Deductions/Vets Disallowed By Tax Collector	XXXXXXXXXX	18,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	88,611.65
10.		
11.		
12. Balance December 31, 2013		
Due From State of New Jersey	XXXXXXXXXX	XXXXXXXXXX
Due To State of New Jersey	11,650.53	XXXXXXXXXX
	122,400.53	122,400.53

Calculation of Amount to be included on Sheet 22, Item 10-  
2013\_Senior\_Citizens\_and\_Veterans\_Deductions\_Allowed

Line 2	25,250.00
Line 3	84,750.00
Line 4	500.00
Line 5	<u>250.00</u>
Sub-Total	110,750.00
Less: Line 7	<u>18,250.00</u>
To Item 10, Sheet 22	<u><u>92,500.00</u></u>

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	-
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
Balance December 31, 2013		XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
	-	-

\* 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, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of  
collection (Item 16) \$ \_\_\_\_\_

C. *TIMES*: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2014 Estimated Total Levy - 2013 Total Levy)/2013 Total Levy]

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

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

### 2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_
2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)  
Total \$ \_\_\_\_\_
3. Less: Anticipated Revenues (item 5, budget sheet 1.1) \$ \_\_\_\_\_
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	911,803.07	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	121,292.77
B. Tax Title Liens	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	XXXXXXXXXX	-
B. Tax Title Liens	XXXXXXXXXX	
4. Added Taxes		XXXXXXXXXX
5. Added Tax Title Liens		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	XXXXXXXXXX	1,113.39
B. Tax Title Liens - Transfers from Taxes	1,113.39	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	790,510.30
8. Totals	912,916.46	912,916.46
9. Balance Brought Down	790,510.30	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	771,793.52
A. Taxes	83116-00	771,793.52
B. Tax Title Liens	83117-00	-
11. Interest and Costs - 2013 Tax Sale	83118-00	
12. 2013 Taxes Transferred to Liens	83119-00	
13. 2013 Taxes	83123-00	
14. Balance December 31, 2013		
A. Taxes	83121-00	937,467.52
B. Tax Title Liens	83122-00	16,392.06
15. Totals	1,725,653.10	1,725,653.10

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 97.63%

17. Item No. 14 multiplied by percentage shown above is 931,253.11 and represents the maximum amount that may be anticipated in 2013.

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	827,500.00	XXXXXXXXXX
2.	Foreclosed or Deeded in 2013	XXXXXXXXXX	XXXXXXXXXX
3.	Tax Title Liens		XXXXXXXXXX
4.	Taxes Receivable		XXXXXXXXXX
5A.			XXXXXXXXXX
5B.		XXXXXXXXXX	
6.	Adjustment to Assessed Valuation		XXXXXXXXXX
7.	Adjustment to Assessed Valuation	XXXXXXXXXX	
8.	Sales	XXXXXXXXXX	XXXXXXXXXX
9.	Cash*	XXXXXXXXXX	
10.	Contract	XXXXXXXXXX	
11.	Mortgage	XXXXXXXXXX	
12.	Loss on Sales	XXXXXXXXXX	
13.	Gain on Sales		XXXXXXXXXX
14.	Balance December 31, 2013	XXXXXXXXXX	827,500.00
		827,500.00	827,500.00

**CONTRACT SALES**

		Debit	Credit
15.	Balance January 1, 2013		XXXXXXXXXX
16.	2013 Sales from Foreclosed Property		XXXXXXXXXX
17.	Collected*	XXXXXXXXXX	
18.		XXXXXXXXXX	
19.	Balance December 31, 2013	XXXXXXXXXX	
		-	-

**MORTGAGE SALES**

		Debit	Credit
20.	Balance January 1, 2013		XXXXXXXXXX
21.	2011 Sales from Foreclosed Property		XXXXXXXXXX
22.	Collected*	XXXXXXXXXX	
23.		XXXXXXXXXX	
24.	Balance December 31, 2013	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</u> Dec. 31, 2012 per Audit Report	<u>Amount</u> 2013 Budget	<u>Amount</u> Resulting from 2013	<u>Balance</u> as at Dec. 31, 2013
1.	Emergency Authorization - Municipal*	_____	_____	_____	_____
2.	Emergency Authorizations - Schools	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	NONE	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2014</u>
1.	NONE	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____





**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	1,595,000.00	
Issued	80033-02 XXXXXXXXXX		
Paid	80033-03 715,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04 880,000.00	XXXXXXXXXX	
	1,595,000.00	1,595,000.00	
2014 Bond Maturities - General Capital Bonds			440,000.00
2014 Interest on Bonds *	80033-06	28,160.00	
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding January 1, 2013	80033-07 XXXXXXXXXX	-	
Issued	80033-08 XXXXXXXXXX	-	
Paid	80033-09 -	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-10 -	XXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			-
2014 Interest on Bonds *	80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			28,160.00

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
Total	-	-		

80033-14                      80033-15

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	-	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03		XXXXXXXXXX	
<b>Not Applicable</b>				
Outstanding, December 31, 2013	80033-04	-	XXXXXXXXXX	
		-	-	
2014 Loan Maturities			80033-05	
2014 Interest on Loans			80033-06	
Total 2014 Debt Service for		Loan	80033-13	-

**LOAN**

Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
<b>Not Applicable</b>				
Outstanding, December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
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**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Not Applicable</b>				
Total	-	-		

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
<b>Not Applicable</b>				
Outstanding, December 31, 2013	80034-03	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds		80034-04		
2014 Interest on Bonds *		80034-05		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2013	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
<b>Not Applicable</b>				
Outstanding, December 31, 2013	80034-09	-	XXXXXXXXXX	
		-	-	
2014 Interest on Bonds *		80034-10		
2014 Bond Maturities - Serial Bonds		80034-11		
Total "Interest on Bonds - Type I School Debt Service" (*Items)		80034-12		

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
<b>Not Applicable</b>				
Total	80035-	-		

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

1. Emergency Notes	80036-	Outstanding Dec. 31, 2013	2014 Interest Requirement
2. Special Emergency Notes	80037-	960,000.00	-
3. Tax Anticipation Notes	80038-	-	9,600.00
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	
						For Principal	For Interest
Interest Computed to (Insert Date)							
02-07 Municipal Building Improv	2,600,000.00	06/30/04	1,971,860.00	06/09/14	1.25%	89,660.00	24,648.25
03-14 Various Capital Improv	609,900.00	06/27/05	350,500.00	06/09/14	1.25%	43,050.00	4,381.25
04-23 Various Electronic Equip	118,750.00	06/27/05	37,750.00	06/09/14	1.25%	13,500.00	471.88
02-08 Various Improvements	178,250.00	06/26/06	102,875.00	06/09/14	1.25%	15,075.00	1,285.94
05-08 Senior Citizen Center	190,000.00	06/26/06	165,000.00	06/09/14	1.25%	5,000.00	2,062.50
05-17 Municipal Building Renovation	1,330,000.00	06/26/06	1,100,365.00	06/09/14	1.25%	45,940.00	13,754.56
06-12 Various Improvements	1,133,300.00	06/22/07	523,858.00	06/09/14	1.25%	60,475.00	6,548.23
07-09 Various Improvements	1,242,000.00	06/20/08	1,053,600.00	06/09/14	1.25%	62,800.00	13,170.00
07-22 Acq Real Property	57,000.00	06/20/08	54,750.00	06/09/14	1.25%	750.00	684.38
93-09 Imp Farragut Place	35,750.00	06/17/09	31,950.00	06/09/14	1.25%	1,900.00	399.38
96-20 Imp Various Public Streets	51,882.00	06/17/09	46,382.00	06/09/14	1.25%	2,750.00	579.78
06-03 Senior Citizens Bus	38,600.00	06/17/09	30,000.00	06/09/14	1.25%	4,300.00	375.00
06-08 Rockview Avenue Curbing	39,520.00	06/17/09	35,320.00	06/09/14	1.25%	2,100.00	441.50
09-05 Various Improvements	2,882,650.00	06/15/10	2,736,300.00	06/09/14	1.25%	146,350.00	34,203.75
12-03 Various Improvements	2,800,000.00	06/12/12	2,800,000.00	06/09/14	1.25%		35,000.00
<b>Totals</b>	<b>13,307,602.00</b>		<b>11,040,510.00</b>			<b>493,650.00</b>	<b>138,006.40</b>

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

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	Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement For Principal	Interest Computed to (Insert Date)
Not Applicable							
Totals	-		-			-	-

MEMO: \* See Sheet 33 for clarification of "Original Date of Issue"  
 80051-01  
 80051-02

Assessment Notes with an original date of issue of December 31, 2006 or prior must be appropriated in full in the 2013 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)

NOT APPLICABLE

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement
1.	Not Applicable		
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.	Total	-	-

Sheet 34a

NOT APPLICABLE

(Do not crowd - add additional sheets)

80051-02

80051-01

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS	Specify each authorization by purpose. Do not merely designate by a code number.		Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded	Funded	Unfunded					
98-04 b) Fire Apparatus Appurtenances	-		-					-	
f) Land- Recreational Purposes	151,154.36		151,154.36					-	
g) Green Acres Improvements	9.54		9.54					-	
99-12 a) HVAC & Roof Renovations	26,045.49	750.00	26,795.49					-	
d) Aerial Truck & Stump Cutter	7,219.89	400.00	4,119.89					-	
e) Diesel Exhaust System	3,958.73	500.00	4,458.73					-	
00-08 1) PW Vehicles	15.96		15.96					-	
3) Emergency Generator	57,755.22	250.00	58,005.22					-	
4) Green Acre Improvements	16,977.55		15,227.55					-	
02-07 Acquis & Renovation Municipal Bldg	2,000.00		2,000.00					-	
03-14 2) Fire Protect Gear Bay Door, Ambulance		13,226.86		13,226.86				-	
3) DPW Equipment								-	
								-	
								-	
								-	
								-	

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
05-17 (1) Municipal Renovations	34,000.00			32,911.32			1,088.68
05-17 (2) Aff Action Training Fund	19,997.50			19,997.50			-
06-03 Senior Bus	3,830.05			1,000.00		2,830.05	-
06-12 1) Guns, signs, radar, police computers							-
2) rescue equipment & tools-FD							-
3) library-sprinkler, roof, heat,a/c	-						-
4) Mun parking lot-lincoln place	79,000.00			1,500.00			77,500.00
5) vermule mansion-exterior lighting							-
6) green acres park-various improv							-
7) street signs	1,625.26			18,587.46			-
8) paving-som,lewis,delay,columbia,ver							-
06-08 Rockview Avenue Curb Cuts	2,000.00					2,000.00	-
							-
							-
							-
							-
							-
Total 70000-							

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Canceled Authorizations	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
a) Mobile, Video Recorder, Stop Sign, etc	6,866.56		6,651.00			-	215.56
b) Fire Department Radios	5,831.04		5,818.35			-	12.69
c) Renovate HVAC, Roof, Sidewalk, etc	-					-	-
d) Acq Lincoln Place Property	21,596.11					21,596.11	128,403.89
e) Bldg Sound, Sign, Copier, Furniture							-
j) Coalition Affordable Housing	15,597.00		12,600.00			-	2,997.00
07-22 Acq of real property Block 162 Lot 9	4,000.00				4,000.00	-	-
09-05 a) Acq Public Works Equipment	-					-	-
b) 2009 Road program	41,558.74		2,309.35			-	39,249.39
c) Mun Complex/Library/Parking Lot	154,666.12		154,666.12			-	-
d) Police Dept Computer	-					-	-
e) Fire Dept Trailer/Fire Bay Door	48,550.00	521.57	346.99			174.58	48,550.00
f) Stormwater Improvements	840.00				840.00		-
g) COAH Housing Rehabilitation	15,407.50						15,407.50
Total 70000-							

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Canceled Authorizations	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
12-03 a) Police Dept Equipment		12,189.89		6,667.54			5,522.35
b) Various Office Equipment		48,531.96		12,244.31			36,287.65
c) Fire-Pumper/Ambulance	27,150.00		542,850.00	537,184.20		-	32,815.80
d) Building & Grounds Improv		424,682.43		424,682.43		-	-
e) Road & Safety Improvements	68,495.09		989,400.00	980,228.64		-	77,666.45
f) Public Works-Variou Equipment		4,185.98		4,171.79			14.19
g) Stormwater Improvements	2,500.00		47,500.00			2,500.00	47,500.00
h) Demolitions		2,875.00		(3,258.80)		-	6,133.80
i) COAH Housing Rehabilitation	2,500.00		47,500.00			2,500.00	47,500.00
							-
							-
							-
							-
							-
							-
		389,524.77	2,712,352.72	-		104,708.30	177,925.05
				-			566,864.95

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

**GENERAL CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	51,621.55
Received from 2013 Budget Appropriation *	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
80031-01		
80031-02		
80031-03		10,969.89
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		
80031-04		
Balance December 31, 2013	62,591.44	XXXXXXXXXX
	62,591.44	62,591.44

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



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

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

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

**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
NONE				-
Total 80032-00	-	-	-	-

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

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

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	110,060.86
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	69,691.50
Premium on BAN Sale			57,329.04
Cancel Reserves			
Transfer to Current Fund Budget Line Item			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	237,081.40	XXXXXXXXXX
		237,081.40	237,081.40

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1  
     Maturing in 2014 \_\_\_\_\_
4. Amount of Interest on Bonds with a  
     Covenant - 2014 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2011 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 52,417,476.41
- 2. Amount of Item 1 Collected in 2013 (\*) 51,166,076.97
- 3. Seventy (70) percent of Item 1 36,692,233.49

(\* ) 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? yes If answer is "NO" give details

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

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

D.

- 1. Cash Deficit 2013 \_\_\_\_\_
- 2. 4% of 2013 Tax Levy for all purposes: \_\_\_\_\_  
Levy-- \_\_\_\_\_ = \_\_\_\_\_
- 3. Cash Deficit 2012 \_\_\_\_\_
- 4. 4% of 2013 Tax Levy for all purposes: \_\_\_\_\_  
Levy-- \_\_\_\_\_ = \_\_\_\_\_

E.

	Unpaid	2012	2013	Total
1. State Taxes				
2. County Taxes				
3. Amounts due Special Districts				
4. Amounts due School Districts for Local School Tax				

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

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2011, 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 - SEWER UTILITY FUND**  
 AS AT DECEMBER 31, 2013

**Operating and Capital Sections**  
 (Separately Stated)

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

Title of Account	Debit	Credit
<b>Sewer Operating Fund</b>	-	
Cash Treasurer	545,646.63	
Sewer Rents Receivable	323,910.99	
Sewer Liens	433.47	
Other Accounts Receivable		
Deferred Charges		
Appropriation Reserves		93,660.24
Reserve for Encumbrances		18,578.86
Due to General Capital Fund		-
Accounts Payable		-
Sewer Overpayment		1,850.28
Accrued Interest on Bonds		1,647.61
Accrued Interest on Notes		5,171.78
		120,908.77
Reserve for Receivables		324,344.46
Fund Balance		424,737.86
	869,991.09	869,991.09

(Do not crowd - add additional sheets)

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 - SEWER UTILITY FUND**

AS AT DECEMBER 31, 2013

**Operating and Capital Sections**  
(Separately Stated)

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

Title of Account	Debit	Credit
<b>CAPITAL FUND:</b>		
Cash-Treasurer	156,986.57	
Accounts Receivable-Comm Dev Block Grant	100,000.00	
Fixed Capital	2,533,157.96	
Fixed Capital Authorized and Uncompleted	1,069,295.55	
Due to General Capital Fund		
Bonds Payable		
BANS Payable		1,626,408.00
NJEIT- Fund Loan		78,379.42
NJEIT-Trust Loan		-
Improvement Authorizations - Funded		5,073.28
Improvement Authorizations - Unfunded		204,003.98
Encumbrances Payable		91,465.48
Reserve for Amortization		1,773,254.25
Deferred Reserve for Amortization-Loans		29,163.69
Capital Improvement Fund		24,575.04
Fund Balance		27,116.94
	3,859,440.08	3,859,440.08

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







# SCHEDULE OF Sewer UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Received in Cash	(Excess) or Deficit*
Operating Surplus Anticipated 01	150,000.00	150,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Government Services 02			
Sewer User Fees	1,795,000.00	1,960,141.10	(165,141.10)
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Additional Sewer User Fees			
Interest on Sewer	32,626.47	55,348.27	(22,721.80)
Interest on Investments	1,350.00	5,820.03	(4,470.03)
Subtotal	1,978,976.47	2,171,309.40	(192,332.93)
Deficit (General Budget)**			-
06			
07	1,978,976.47	2,171,309.40	(192,332.93)

\*\*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	1,978,976.47
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,978,976.47
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,978,976.47
Deduct Expenditures:	
Paid or Charged	1,881,526.37
Reserved	93,660.24
Surplus (General Budget)**	
Total Expenditures	1,975,186.61
Unexpended Balance Canceled (See Footnote)	3,789.86

**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 BALANCE 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:			
Budget Revenue (Not Including "Deficit (General Budget)")	XXXXXXXX		
Miscellaneous Revenue Not Anticipated	2,171,309.40		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	159,375.00		
Cancel Accrued Interest and Other Various Reserves	15,700.00		
	828.41		
<b>Total Revenue Realized</b>			2,347,212.81
Expenditures:	XXXXXXXX		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX		
Paid or Charged	1,881,526.37		
Reserved	93,660.24		
Expended Without Appropriation	-		
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves	-		
<b>Total Expenditures</b>			1,975,186.61
Less: Deferred Charges Included In Above "Total Expenditures"			
<b>Total Expenditures - As Adjusted</b>			372,026.20
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 2012" 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			
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		15,700.00	
* Excess (Revenue Realized)		none	15,700.00

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

**RESULTS OF 2013 OPERATIONS Sewer UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	192,332.93
Unexpended Balances of Appropriations	XXXXXXXXXX	3,789.86
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	159,375.00
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXXXX	15,700.00
Cancel Accrued Interest and Various Reserves		828.41
Deficit in Anticipated Revenue		XXXXXXXXXX
Cancel Other Receivables		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	372,026.20	XXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	372,026.20	372,026.20

**OPERATING SURPLUS - Sewer UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	202,711.66
Excess (Deficit) in Results of 2013 Operations	XXXXXXXXXX	372,026.20
Amount Appropriated in 2013 Budget - Cash	150,000.00	XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2013	424,737.86	XXXXXXXXXX
	574,737.86	574,737.86

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

Cash	545,646.63
Investments	
Interfund Accounts Receivable	
Subtotal	545,646.63
Deduct Cash Liabilities Marked with "C" on Trial Balance	120,908.77
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	424,737.86
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	424,737.86

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

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

**SCHEDULE OF Sewer UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012

\$ 340,277.53

Increased by:

Sewer Rents Levied

\$ 1,943,774.56

Decreased by:

Collections

\$ 1,960,066.66

Overpayments applied

\$ 74.44

Transfer to \_\_\_\_\_ Liens

\$ \_\_\_\_\_

Other

\$ \_\_\_\_\_

\$ 1,960,141.10

Balance December 31, 2013

\$ 323,910.99

**SCHEDULE OF Sewer LIENS**

Balance December 31, 2012

\$ 433.47

Increased by:

TransferS from Accounts Receivable

\$ \_\_\_\_\_

Penalties and Costs

\$ \_\_\_\_\_

Other

\$ \_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections

\$ \_\_\_\_\_

Other

\$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2013

\$ 433.47

**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)

Caused By	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. <u>Overexpenditure of Budget</u> Approp \$	-	-	-	\$ _____
3. <u>Overexpenditure of Approp Reserve</u> \$	-	-	-	\$ _____
4. <u>Operating Deficit-2012</u>	\$ 27,476.46	\$ 27,476.46	\$ _____	\$ _____
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**

Date	Purpose	Amount
1. _____	_____	\$ _____
2. <b>NONE</b>	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
1. _____	_____	_____	\$ _____	_____
2. <b>NONE</b>	_____	_____	\$ _____	_____
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	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			

**Sewer UTILITY CAPITAL BONDS**

Outstanding January 1, 2013	XXXXXXXXXX	25,000.00
Issued	XXXXXXXXXX	
Paid	25,000.00	XXXXXXXXXX
Outstanding December 31, 2013	-	XXXXXXXXXX
2014 Bond Maturities - Capital Bonds	25,000.00	25,000.00
2014 Interest on Bonds *		

**INTEREST ON BONDS - UTILITY BUDGET**

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

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
SEWER UTILITY NJEIT Trust Loan**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
Loan Forgiveness	-		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
2014 Loan Maturities			
2014 Interest on Loans*			
<b>Sewer UTILITY NJEIT Fund Loan</b>			
Outstanding January 1, 2013	XXXXXXXXXX	131,313.16	
Issued	XXXXXXXXXX		
Paid	52,933.74	XXXXXXXXXX	
Loan Forgiveness			
Outstanding December 31, 2013	78,379.42	XXXXXXXXXX	
2014 Loan Maturities	131,313.16	131,313.16	
2014 Interest on Loans*		57,533.08	
			10,320.33

**INTEREST ON LOANS - Sewer UTILITY BUDGET**

2014 Interest on Loans (*Items)	10,320.33
Less: Interest Accrued to 12/31/2013 (Trial Balance)	1,647.61
Subtotal	8,672.72
Add: Interest to be Accrued as of 12/31/2014	449.01
Required Appropriations 2014	9,121.73

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount Outstanding of Note Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1. 93-13 Various Sewer Improvements	13,000.00	06/17/09	12,000.00	6/9/2014	1.25%	600.00	150.00
2. 00-12 Sewer Improvements	345,558.00	06/17/09	336,683.00	6/9/2014	1.25%	4,500.00	4,208.54
3. 06-14 Sewer Improvements	100,000.00	06/17/09	77,375.00	6/9/2014	1.25%	11,500.00	967.19
4. 07-08 Sewer Improvements	50,000.00	06/17/09	38,500.00	6/9/2014	1.25%	5,900.00	481.25
5. 09-06 Reconstruct Various Manholes	100,000.00	06/12/12	100,000.00	6/9/2014	1.25%		1,250.00
6. 00-12 Sanitary Sewer Repair	1,061,850.00	11/26/13	1,061,850.00	6/9/2014	1.25%		13,273.13
7.							
8.							
9.							
10.			1,626,408.00			22,500.00	20,330.11

**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 - Sewer — UTILITY BUDGET	
2014 Interest on Notes	20,330.11
Less: Interest Accrued to 12/31/2013 (Trial Balance) SEE NC	5,171.78
Subtotal	15,158.33
Add: Interest to be Accrued as of 12/31/2014	5,171.78
Required Appropriation - 2014	20,330.11

(Do not crowd - add additional sheets)



## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
2.	<b>NOT APPLICABLE</b>								
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: \*See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2008 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

Sheet 65a

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
1.				
2.	<b>NOT APPLICABLE</b>			
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.	Total	-	-	-

(Do not crowd - add additional sheets)

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended (Cancelled)	Canceled Authorizations	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
#96-22 Farragut Place Sanitary Sewer		7,491.41				-	7,491.41
#99-13 Purchase of Sewer Truck	73.28					73.28	
#00-12 Sewer System Improvements		312,610.74		311,196.48		-	1,414.26
#06-14 Sanitary Repair Program		734.09		733.09		-	1.00
#07-08 Sanitary Sewer-Repair Inspect		-					-
#09-06 Reconstruct manholes/Pipe Replacement		96,950.00		96,852.69			97.31
#13-06 Replace Sanitary Sewers			200,000.00			5,000.00	195,000.00
<b>Total</b>	<b>73.28</b>	<b>417,786.24</b>	<b>200,000.00</b>	<b>408,782.26</b>	<b>-</b>	<b>5,073.28</b>	<b>204,003.98</b>

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	29,575.04
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
Ord#13-06 Replace Sanitary Sewers	5,000.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	24,575.04	XXXXXXXXXX
	29,575.04	29,575.04

**UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

<b>NOT APPLICABLE</b>	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	-
Received from 2013 Budget Appropriation*	XXXXXXXXXX	
Received from 2013 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX
	-	-

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

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

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Ord#13-06 Replace Sanitary Sewers	200,000.00	95,000.00	5,000.00	5,000.00

**Sewer UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

**YEAR 2013**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	27,116.94
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Other Reimbursements and Cancellations		
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXXXX
Balance December 31, 2013	27,116.94	XXXXXXXXXX
	27,116.94	27,116.94