

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013 (UNAUDITED)

<u>POPULATION LAST CENSUS</u>	66,327
<u>NET VALUATION TAXABLE 2013</u>	\$9,818,850,216
<u>MUNICODE</u>	1331

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

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

 TOWNSHIP of MIDDLETOWN County of MONMOUTH

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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature: *Robert W Swisher*
Name and Title: Robert W. Swisher, R.M.A.

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared 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 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, Colleen Lapp , am the Chief Financial Officer, License # N-0469 , of the Township of Middletown County of Monmouth 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 *Colleen Lapp*
Title Chief Municipal Finance Officer
Address 1 Kings Highway, Middletown, NJ 07748
Phone # 732-615-2000
Fax # 732-615-2117

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.

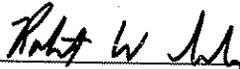
**THE REQUIRED CERTIFICATION BY AN RMA IS
AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP OF MIDDLETOWN of MONMOUTH, 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, CLODNEY & 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 27th day of January, 2013.

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

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

Printed Name:

JOSEPH KACHINSKY

Signature:



Certificate #:

007156

Date:

2/10/2014

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY

CHIEF FINANCIAL OFFICER

GROUP #2 - 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 for less than 3 consecutive 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 levy or appropriation "CAP" referendum.
10. The Municipality has not applied for Transitional Aid for 2014..

The undersigned certifies th 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: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) #~~4~~ 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: Township of Middletown
Chief Financial Officer: Colleen Lapp
Signature: Colleen M Lapp
Certificate #: N-0469
Date: 2/6/14

21-6000871
 Fed I.D. #
 Township of Middletown
 Municipality
 Monmouth
 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>55,339.66</u>	\$ <u>690,201.80</u>	\$ <u>285,305.77</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 Year ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant /contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Colleen M. Dapp
 Signature of Chief Financial Officer

2/6/14
 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 "utility fund" on the books of account and there was no utility owned and operated by the Township of Middletown, County of Monmouth, 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: Robert W. Ingh
Title: Partner

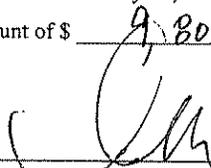
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of \$ 9,801,684,000


SIGNATURE OF TAX ASSESSOR
TOWNSHIP OF MIDDLETOWN
MUNICIPALITY
MONMOUTH
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash - Treasurer	\$18,493,691.23	
Cash - Tax Collector	1,785,228.51	
Change Fund	2,400.00	
	\$20,281,319.74	
State of New Jersey - Senior Citizens and Veterans	21,483.48	
Taxes Receivable:	34,734.60	
Current Year	\$11,635.77	
Prior Year	23,098.83	
Tax Title Liens	243,413.90	
Foreclosed Property	206,000.00	
Interfunds:		
Grant Fund		258,346.72
Due Solid Waste Improvement District		1,567,972.22
Deferred Charges:		
Special Emergency 40A 4-53 (Reassessment)	160,000.00	
Special Emergency 40A 4-53 (Employee Accumulated Leave)	400,000.00	
Special Emergency 40A 4-53 (Hurricane Damage)	11,200,000.00	
Appropriation Reserves		2,358,686.19
Encumbrances Payable		2,631,255.37
Accounts Payable		6,342.20
Prepaid Taxes		1,126,552.72
Tax Overpayments		104,302.79
Emergency Note Payable		11,600,000.00
Reserve for:		
Sale of Municipal Assets		166,214.12
Property Tax Revaluation Program		11,661.92
Garden State Preservation Trust		116.00
Tax Appeals		276,033.49
Library Reserves		243,552.94
Interlocal BOE Field Improvements		171,986.00
Building Repair/Replacement		101,590.20

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Reserve for: (Continued)		
Hurricane Sandy		\$1,331,516.00
Disaster Relief		112,613.15
County Taxes Payable		63,414.25
Municipal Open Space Tax		4,170.49
School Taxes Payable		276,926.00
		\$22,413,252.77 C
Reserve for Receivables		484,148.50
Fund Balance		9,649,550.45
	\$32,546,951.72	\$32,546,951.72

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012:.....	(1) \$	11,500.10
		x 25%
	(2) \$	<u>2,875.03</u>

Municipal Public Defender Trust Cash Balance December 31, 2013:..... (3) \$ 3,122.40

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. (P.O. Box 084, Trenton , N.J. 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:

Colleen M. Lapp

Signature:

Colleen M Lapp

Certificate #:

N-0469

Date:

2/6/14

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount December 31, 2012 per Audit Report	Receipts	Expended	Balance as at December 31, 2013
1. <u>Accumulated Leave</u>	\$ 614,092.39	\$	\$ 345,104.56	\$ 268,987.83
2. <u>Alliance for Drug Abuse</u>	1,930.64	133.10	369.26	1,694.48
3. <u>AT&T off site</u>	24,835.00			24,835.00
4. <u>Cable TV Settlement</u>	368.17			368.17
5. <u>Cash Surety Bonds</u>	1,840,843.07	140,233.25	482,442.10	1,498,634.22
6. <u>C/O's Cash Bonds</u>	49,085.29			49,085.29
7. <u>CCO - DCA Fees</u>	35,437.00	91,316.00	84,947.00	41,806.00
8. <u>Rude Awakening</u>	4,683.26	25.00	529.78	4,178.48
9. <u>Summer Concerts</u>	2,562.74			2,562.74
10. <u>Elevator Inspect Fees</u>	36,392.10			36,392.10
11. <u>Engineering & Inspect</u>	805,332.04	339,365.40	329,527.01	815,170.43
12. <u>Environmental Disturbance</u>	6,064.29	387.19		6,451.48
13. <u>Grading Plan Review</u>	49,521.02	32,750.00	31,468.31	50,802.71
14. <u>Green Acres</u>	212,441.45	300,959.05	375,258.05	138,142.45
15. <u>Interest - Cash Surety Bond</u>	208,607.71	3,076.92	6,188.10	205,496.53
16. <u>Interlocal Fees - Keansburg</u>	1,000.00			1,000.00
17. <u>Interlocal Fees - Long Branch</u>	27,188.58			27,188.58
18. <u>Interlocal Fees - Shrewsbury</u>	25,544.00	5,000.00		30,544.00
19. <u>Law Enforcement</u>	2,429.37	58,047.68	34,744.87	25,732.18
20. <u>Legal Fees</u>	6,339.79		2,996.60	3,343.19
21. <u>Miscellaneous</u>	11,083.94	19.32		11,113.26
22. <u>Mount Laurel Fees</u>	399,519.07	435,756.17	171,283.00	663,992.24
23. <u>Neighborhood Preservation Grant</u>	867.43			867.43
24. <u>Outside Liens</u>	937,966.74	5,777,159.28	6,266,982.16	448,143.86
25. <u>POAA</u>	5,722.59	1,602.00		7,324.59
26. <u>Police off Duty</u>	296,346.36	846,402.62	844,470.42	298,278.56
27. <u>Federal Justice Forfeiture Fund</u>		13,466.57		13,466.57
28. <u>Premiums Received at Tax Sale</u>	651,785.00	3,347,600.00	972,700.00	3,026,685.00
29. <u>Public Defender</u>	5,209.82	14,512.50	16,599.92	3,122.40
30. <u>Recycling Rider</u>	232,862.08	521,372.84	273,469.91	480,865.01
31. <u>Self Insurance</u>	523,189.51	1,805,700.44	1,210,329.45	1,118,560.50
32. <u>Self Insurance - Unemployment Comp</u>	167,367.63		15,754.87	151,612.76
33. <u>Shade Tree Commission</u>	13,776.67			13,776.67
34. <u>Sidewalk Contribution</u>	262,274.07	2,000.00		264,274.07
35. <u>Site Plans</u>	30,668.24	43,682.27	27,984.60	46,365.91
36. <u>Snow Removal</u>	172,503.90	202,711.60	163,401.32	211,814.18
37. <u>Special Trust - Fire Prevention</u>	23,320.56	2,155.96	5,734.20	19,742.32
38. <u>Street Improvements</u>	146.75			146.75
39. <u>Street Openings</u>	50,656.38	13,080.00	12,560.00	51,176.38
40. <u>Unclaimed Court Bail</u>	65,193.60		250.00	64,943.60
41. _____				0.00
42. _____				0.00
43. _____				0.00
44. _____				0.00
45. _____				0.00
46. _____				0.00
Totals:	\$ 7,805,268.25	\$ 13,998,515.16	\$ 11,675,095.49	\$ 10,128,687.92

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

INVESTORS BANK	
ACCOUNT #	
500449901070	\$18,286,900.12
500449901145	1,730,480.86
500449902839	137,410.55
500449901046	53,352.96
500449901228	616,661.31
500449901038	761,460.65
500449901161	1,115,960.16
500449901003	7,641.00
500449901137	3,159,743.86
500449901279	66,334.31
500449901201	427,378.77
500449901236	726,128.24
500449901252	33,758.38
500449903414	13,466.57
500449900487	848,124.37
500449901260	300,000.00
500449901097	337,454.99
500449902847	118,711.25
TD BANK	
ACCOUNT #	
602-7354612	706,246.78
BANK OF AMERICA	
ACCOUNT #	
0000000999091247	428,719.97

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	Unappropriated Applied	Canceled	Balance Dec. 31, 2013
Assistance to Fire Fighters - 2012	\$114,253.00		\$5.80			\$114,247.20
NJLJM Sustainable Grant - 2013		\$5,000.00	5,000.00			
Senior Citizen Grant - 2013		32,500.00				32,500.00
Senior Citizen Grant - 2012	32,500.00		32,500.00			
Rude Awakenings - 2011	20,662.50		9,390.00			11,272.50
Child Passenger Safety Grant - 2011	3,000.00		2,900.00		\$100.00	
NJOHSP - Target Hardening NY Waterways-Belford Terminal		160,000.00				160,000.00
COPS in Shops Grant - 2012	6,000.00		6,000.00			
Drunk Driving Enforcement Fund - 2012						
Clean Communities Program - 2013		134,945.31	134,945.31			
Emergency Management Assistance Program - 2013		5,000.00	5,000.00			
Bullet Proof Vest Program - 2012		6,652.50		6,652.50		
Recycling Tonnage Grant - 2013		112,091.82	112,091.82			
State Body Armor Replacement Grant - 2012						
Conifer Tract Baseball Field - 2011	250,000.00					250,000.00
Crossroads Community Based Grant - 2013		24,046.00	24,046.00			

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

Grant	Balance Jan. 1, 2013	Transferred from 2013		Prior Year's Encumbrances Re-established	Expended	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87				
Assistance to Fire Fighters - 2012	\$143,282.79						\$143,282.79
Energy Efficiency Conservation Block Grant - 2011	73,047.19			\$224,993.12	\$274,639.95	\$23,400.36	
Federal Body Armor Grant - 2007	1,371.63				1,371.63		
Federal Body Armor Grant - 2011	292.63						292.63
Federal Body Armor Grant - 2012	6,975.00				321.20		6,653.80
State Body Armor Replacement Grant - 2010	8,542.39				2,957.22		5,585.17
State Body Armor Replacement Grant - 2011	9,361.58						9,361.58
State Body Armor Replacement Grant - 2012	9,606.84						9,606.84
Child Passenger Safety Grant - 2011	3,000.00						3,000.00
Clean Communities Program - 2013		\$134,945.31					134,945.31
Clean Communities Program - 2012	114,937.01				114,937.01		
COPS in Shops Grant - 2012	5,600.00				4,000.00		1,600.00
Drunk Driving Enforcement Fund - Salaries & Wages - 2011	3,151.16				3,151.16		
Drunk Driving Enforcement Fund - Salaries & Wages - 2012	15,040.08				7,948.84		7,091.24
Drunk Driving Enforcement Fund - 2010	5,525.00						5,525.00
Drunk Driving Enforcement Fund - 2011	15,000.00						15,000.00
Drunk Driving Enforcement Fund - 2012	15,000.00						15,000.00

LOCAL DISTRICT SCHOOL TAX *

	Debit	Credit
Balance January 1, 2013	xxxxxxxx	xxxxxxxx
School Tax Prepaid # 85001-00	xxxxxxxx	(\$318,783.00)
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	xxxxxxxx	61,820,000.00
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxx	129,932,022.00
Levy Calendar Year 2013	xxxxxxxx	
Paid	\$129,336,313.00	xxxxxxxx
Balance December 31, 2013	xxxxxxxx	xxxxxxxx
School Tax Payable # 85003-00	276,926.00	xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	61,820,000.00	xxxxxxxx
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.	\$191,433,239.00	\$191,433,239.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	xxxxxxxx	\$949,688.44
2013 Levy 81105-00	xxxxxxxx	\$1,960,962.44
Interest Earned	xxxxxxxx	
Expended	\$2,196,221.73	xxxxxxxx
		xxxxxxxx
Balance December 31, 2013 85046-00	714,429.15	xxxxxxxx
	\$2,910,650.88	\$2,910,650.88

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	xxxxxxxx	xxxxxxxx
County Taxes 80003-01	xxxxxxxx	
Due County for Added and Omitted Taxes 80003-02	xxxxxxxx	\$71,915.59
2013 Levy:	xxxxxxxx	xxxxxxxx
General County 80003-03	xxxxxxxx	28,077,529.93
County Library 80003-04	xxxxxxxx	
County Health	xxxxxxxx	
County Open Space Preservation	xxxxxxxx	1,558,465.54
Due County for Added and Omitted Taxes 80003-05	xxxxxxxx	63,414.25
Paid	\$29,707,911.06	xxxxxxxx
Balance December 31, 2013	xxxxxxxx	xxxxxxxx
County Taxes		xxxxxxxx
Due County for Added and Omitted Taxes	63,414.25	xxxxxxxx
	\$29,771,325.31	\$29,771,325.31

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013 80003-06	xxxxxxxx	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	xxxxxxxx	xxxxxxxx
Fire - 81108-00	xxxxxxxx	xxxxxxxx
Sewer - 81111-00	xxxxxxxx	xxxxxxxx
Water - 81112-00	xxxxxxxx	xxxxxxxx
Garbage - 81109-00 \$3,406,856.33	xxxxxxxx	xxxxxxxx
Special Improvement District	xxxxxxxx	xxxxxxxx
Municipal Open Space 1,965,132.93	xxxxxxxx	xxxxxxxx
Total 2013 Levy 80003-07	xxxxxxxx	\$5,371,989.26
Paid 80003-08	\$5,367,818.77	xxxxxxxx
Balance December 31, 2013 80003-09	4,170.49	xxxxxxxx
Footnote: Please state the number of districts in each instance.	\$5,371,989.26	\$5,371,989.26

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

Not Applicable

		Debit	Credit
Balance January 1, 2013	80004-01	xxxxxxxxxx	
State Library Aid Received in 2013	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxxx
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	xxxxxxxxxx	
State Library Aid Received in 2013	80004-04	xxxxxxxxxx	
Expended	80004-11		xxxxxxxxxx
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	xxxxxxxxxx	
State Library Aid Received in 2013	80004-06	xxxxxxxxxx	
Expended	80004-13		xxxxxxxxxx
Balance December 31, 2013	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Not Applicable

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	\$3,291,888.00	\$3,291,888.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated			xxxxxxxx
Adopted Budget	15,919,754.27	16,925,596.79	\$1,005,842.52
Added by N.J. S. 40A:4-87: (List on 17a)	1,659,951.82	1,659,951.82	xxxxxxxx
Total Miscellaneous Revenue Anticipated 80103-	17,579,706.09	18,585,548.61	1,005,842.52
Receipts from Delinquent Taxes 80104-	200,000.00	958,107.50	758,107.50
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	46,563,744.45	xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax 80106-	1,960,962.44	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	48,524,706.89	49,787,704.57	1,262,997.68
	\$69,596,300.98	\$72,623,248.68	\$3,026,947.70

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	\$213,329,237.55
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	\$129,932,022.00	xxxxxxxx
Regional School Tax 80119-00		xxxxxxxx
Regional High School Tax 80110-00		xxxxxxxx
County Taxes 80111-00	29,635,995.47	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	63,414.25	xxxxxxxx
Special District Taxes 80113-00	3,406,856.33	xxxxxxxx
Municipal Open Space Tax 80120-00	1,965,132.93	
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	1,461,888.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	49,787,704.57	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.	\$214,791,125.55	\$214,791,125.55

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	\$67,936,349.16
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	1,659,951.82
Appropriated for 2013 (Budget Statement Item 9)	80012-03	69,596,300.98
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	69,596,300.98
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	69,596,300.98
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$65,729,582.95
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,461,888.00
Reserved	80012-10	2,358,686.19
Total Expenditures	80012-11	69,550,157.14
Unexpended Balances Canceled (see footnote)	80012-12	\$46,143.84

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxx	\$1,005,842.52
Delinquent Tax Collections	80013-02	xxxxxxxx	758,107.50
		xxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxx	1,262,997.68
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxx	46,143.84
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxx	130,098.27
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	
Reserve for Prepaid School Tax		xxxxxxxx	318,783.00
Unexpended Balances of 2012 Approp. Reserves	80013-05	xxxxxxxx	2,952,436.91
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxx	
Appropriated Grant Reserve Cancelled		xxxxxxxx	33,300.36
Tax Overpayments Cancelled		xxxxxxxx	9,915.61
Accounts Payable Cancelled		xxxxxxxx	9,556.31
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxx	xxxxxxxx
Balance January 1, 2013	80013-07	\$61,820,000.00	xxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxx	61,820,000.00
Deficit in Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxx
			xxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxx
Interfund Advances Originating in 2013	80013-12		xxxxxxxx
Reserve for Prepaid School Taxes			xxxxxxxx
Refund of Prior Year Revenue		3,500.36	xxxxxxxx
			xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	6,523,681.64	xxxxxxxx
		\$68,347,182.00	\$68,347,182.00

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxx	\$6,417,756.81
2.		xxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxx	6,523,681.64
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	\$3,291,888.00	xxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxx
6.			xxxxxxxx
7. Balance December 31, 2013	80014-05	9,649,550.45	xxxxxxxx
		\$12,941,438.45	12,941,438.45

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

Cash	80014-06	\$20,281,319.74
Investments	80014-07	
Sub-Total		20,281,319.74
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	11,213,252.77
Cash Surplus	80014-09	9,068,066.97
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	21,483.48
Deferred Charges #	80014-12	560,000.00
Cash Deficit #	80014-13	
State Aid Receivable		
Total Other Assets	80014-14	581,483.48
* 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	\$9,649,550.45

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	\$ 210,123,394.67
	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ 3,406,856.33
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ 452,705.90
5a. Subtotal 2013 Levy		\$ 213,982,956.90
5b. Reductions due to tax appeals**		\$ _____
5c. Total 2013 Levy	82106-00	\$ 213,982,956.90
6. Transferred to Tax Title Liens	82107-00	\$ 74,233.03
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ 567,850.55
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2013	82121-00	\$ 1,194,033.64
In 2014 *	82122-00	\$ 211,483,808.63
State's Share of 2013 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$ 651,395.28
R.E.A.P. Revenue	82124-00	\$ _____
Total to Line 14	82111-00	\$ 213,329,237.55
11. Total Credits		\$ 213,971,321.13
12. Amount Outstanding December 31, 2013	83120-00	\$ 11,635.77
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is		99.69%
	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	\$ 213,329,237.55
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ 213,329,237.55

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

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

* Include overpayments applied as part of 2013 collections.

** Tax appeals pursuant to RS 54:48-1 et seq approved by resolution 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. 1998

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	<u>212,677,842.27</u>
<i>LESS:</i> Proceeds from Accelerated Tax Sale.....	\$	<u>913,393.29</u>
NET Cash Collected.....	\$	<u>211,764,448.98</u>
Line 5c (sheet 22) Total 2013 Tax Levy.....	\$	<u>213,982,956.90</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds		
(Net Cash Collected divided by Item 5c) is.....		<u>98.96%</u>

(2) Utilizing Accelerated Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
<i>LESS:</i> 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	\$9,469.16	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	\$68,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	576,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	16,250.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	9,604.72
8. Sr. Citizens Deductions Disallowed By Tax Collector 2011 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	639,380.96
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	21,483.48
Due To State of New Jersey		XXXXXXXXXX
	\$670,469.16	\$670,469.16

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

Line 2	<u>\$68,500.00</u>
Line 3	<u>576,250.00</u>
Line 4	<u>16,250.00</u>
Sub-Total	<u>661,000.00</u>
Less: Line 7	<u>9,604.72</u>
To Item 10, Sheet 22	<u>\$651,395.28</u>

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

		Debit	Credit
Balance January 1, 2013		xxxxxxx	\$367,329.96
Taxes Pending Appeals	\$367,329.96	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxx	
2013 Budget Appropriation			
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)		\$91,296.47	xxxxxxx
			xxxxxxx
Balance December 31, 2013		276,033.49	xxxxxxx
Taxes Pending Appeals *	\$276,033.49	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
		\$367,329.96	\$367,329.96

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


Signature of Tax Collector

T-1489
License #

2-6-14
Date

**COMPUTATION OF APPROPRIATIONS:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2013 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-				\$77,275,754.00
School Budget Estimate ** 80017-				XXXXXXXXXX
3. Vocational School Tax - Actual				
Estimate * 80019-				XXXXXXXXXX
4. Regional School District Tax - Actual				
Estimate * 80019-				XXXXXXXXXX
5. Regional High School Tax - Actual 80018-				
School Budget Estimate * 80019-				XXXXXXXXXX
6. County Tax Actual 80020-				28,273,212.36
Estimate * 80021-				XXXXXXXXXX
7. Special District/ Open Space Taxes Actual 80022-				5,371,989.26
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				
Analysis of Item 11:				
Local District School Tax (Amount Shown on Line 2 Above)				
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				
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				

* May not be stated in an amount less than "actual" Tax of 2013.

** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Note:
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

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

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 _____ %
((2013 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	\$1,147,495.11	xxxxxxx
A. Taxes 83102-00 \$39,084.61	xxxxxxx	xxxxxxx
B. Tax Title Liens 83103-00 1,108,410.50	xxxxxxx	xxxxxxx
2. Canceled:	xxxxxxx	xxxxxxxxx
A. Taxes 83105-00	xxxxxxx	
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 83110-00		xxxxxxx
5. Added Tax Title Liens 83111-00	2,892.09	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)
B. Tax Title Liens-Transfers from Taxes 83107-00	(1)	xxxxxxx
7. Balance Before Cash Payments	xxxxxxx	\$1,150,387.20
8. Totals	1,150,387.20	1,150,387.20
9. Balance Brought Down	1,150,387.20	xxxxxxx
10. Collected:	xxxxxxx	958,107.50
A. Taxes 83116-00 15,985.78	xxxxxxx	xxxxxxx
B. Tax Title Liens 83117-00 942,121.72	xxxxxxx	xxxxxxx
11. Interest and Costs - 2013 Tax Sale 83118-00		xxxxxxx
12. 2013 Taxes Transferred to Liens 83119-00	74,233.03	xxxxxxx
13. 2013 Taxes 83123-00	11,635.77	xxxxxxx
14. Balance December 31, 2013	xxxxxxx	278,148.50
A. Taxes 83121-00 \$34,734.60	xxxxxxx	xxxxxxx
B. Tax Title Liens 83122-00 243,413.90	xxxxxxx	xxxxxxx
15. Totals	\$1,236,256.00	\$1,236,256.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 83.28%

17. Item No. 14 multiplied by percentage shown above is \$231,642.07 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	84101-00	\$206,000.00	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	\$206,000.00
		\$206,000.00	\$206,000.00

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.)

Not Applicable

<u>Caused By</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorizations - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
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. _____	_____	_____	\$ _____	\$ _____

**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	\$51,926,073.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$5,303,637.00	xxxxxxx	
Refunded				
Outstanding, December 31, 2013	80033-04	46,622,436.00	xxxxxxx	
		\$51,926,073.00	\$51,926,073.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 4,223,035.00
2014 Interest on Bonds*		80033-06	\$ 1,530,599.48	

ASSESSMENT SERIAL BONDS

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 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 1,530,599.48

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) GREEN TRUST LOANS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxx	\$1,107,241.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$89,504.85	xxxxxxx	
Outstanding, December 31, 2013	80033-04	1,017,736.15	xxxxxxx	
		\$1,107,241.00	\$1,107,241.00	
2014 Loan Maturities			80033-05	\$ 88,195.13
2014 Interest on Loans			80033-06	\$ 19,900.48
Total 2014 Debt Service for Green Trust Loan			80033-13	\$ 108,095.61

LOANS

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**

TYPE I SCHOOL TERM BONDS

Not Applicable		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2013	80033-04		xxxxxxx	
2013 Bond Maturities - Term Bonds	80034-04		\$	
2013 Interest on Bonds*	80034-05		\$	

TYPE I SCHOOL SERIAL BONDS

Not Applicable				
Outstanding January 1, 2013	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding, December 31, 2013	80034-09		xxxxxxx	
2013 Interest on Bonds*	80034-10		\$	
2013 Bond Maturities - Serial Bonds	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (**Items)	80034-12		\$	

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ 11,600,000.00	\$ 4,986.11
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State and County Taxes	80039-	\$	\$
5.		\$	\$
6.		\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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 **	
1.	Ord. 3016 - Tax Appeals	\$955,000.00	12/23/10	\$382,000.00	09/16/14	1.25%	\$191,000.00	\$4,761.74	09/16/14
2.	Ord. 3020 Street & drain design and construction	649,325.00	12/23/10	584,325.00	09/16/14	1.25%	16,717.95	7,283.77	09/16/14
3.	Ord. 3031 Road Improvements	2,612,500.00	09/20/11	2,612,500.00	09/16/14	1.25%	67,263.13	32,565.54	09/16/14
4.	Ord. 3032 Tax Appeals	2,185,000.00	09/20/11	1,311,000.00	09/16/14	1.25%	437,000.00	16,341.98	09/16/14
5.	Ord. 3034 Various Capital Improvements	576,650.00	09/18/12	576,650.00	09/16/14	1.25%		7,188.10	09/16/14
6.	Ord. 3045 Various Capital Improvements	1,733,750.00	09/18/12	1,733,750.00	09/16/14	1.25%		21,611.68	09/16/14
7.	Ord. 3050 Drainage Improvements	760,000.00	09/18/12	760,000.00	09/16/14	1.25%		9,473.61	09/16/14
8.	Ord. 3055 Various Road Improvements	2,185,000.00	09/18/12	2,185,000.00	09/16/14	1.25%		27,236.63	09/16/14
9.	Ord. 3087 Various Field Improvements	712,500.00	09/17/13	712,500.00	09/16/14	1.25%		8,681.51	09/16/14
10.	Ord. 3091 Various Capital Improvements	1,425,000.00	09/17/13	1,425,000.00	09/16/14	1.25%		17,763.02	09/16/14
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
21.									
22.									
23.									
	Total	\$13,794,725.00		\$12,282,725.00			\$711,981.08	\$153,107.58	

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.								
	Total								

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)

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.				
18.				
Total			80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Authorization Canceled	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
2871 Various improvements	\$450.00			(\$43,799.00)		\$44,249.00	
2907 Various improvements				(31,884.00)		31,884.00	
2931 Shadow Lake		\$130,774.00			\$130,773.69		\$0.31
2949 Various improvements	685,628.19			510,670.91	15,373.70	159,383.58	
2950 Throckmorton, Ko Gorny Property	49,000.00				49,000.00		
2963 Various road improvements	126,347.72					126,347.72	
2985 Various road improvements	615,047.32			(20,145.78)	39,825.05	595,368.05	
2986 Park improvements	126,326.23			14,082.13		112,244.10	
2993 Storm/flood water drainage improvements	2,281.46					2,281.46	
3016 Tax Appeals		6,577.12		586.81	5,990.31		143,341.61
3020 Street & drain design and construction		179,097.54		35,755.93			963,916.10
3031 Road Improvements		773,498.48		(190,417.62)			
3032 Tax Appeals		61,023.32		1,877.62	59,145.70		
3034 Various Capital Improvements		79,669.05		61,477.41			18,191.64
3045 Various Capital Improvements		1,242,631.73		332,429.84			910,201.89
3050 Drainage Improvements		439,349.22		54,559.70			384,789.52
3051 Shadow Lake Dredging		3,421,466.79		(171,333.08)	3,592,799.87		

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Not Applicable

		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	\$3,779,575.00
Capital Improvement Fund	198,925.00
Grants Receivable	200,000.00
	\$4,178,500.00

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
3087 Various Field Improvements	\$1,500,000.00	\$1,425,000.00	\$75,000.00	\$75,000.00
3091 Various Capital Improvements	2,678,500.00	2,354,575.00	123,925.00	123,925.00
Total 80032-00	\$4,178,500.00	\$3,779,575.00	\$198,925.00	\$198,925.00

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	xxxxxxx	\$4,542,110.06
Authorization Funded Cancelled		xxxxxxx	55,198.75
		xxxxxxx	
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2013 Budget Revenue	80029-03	\$680,000.00	xxxxxxx
Balance December 31, 2013	80029-04	3,917,308.81	xxxxxxx
		\$4,597,308.81	\$4,597,308.81

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, 2011				\$ _____
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 - 2013 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>213,982,956.90</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ _____ |
| 3. Seventy (70) percent of Item 1 | \$ <u>149,788,069.83</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 2013 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 2010 | <u> N </u> |
| 2. 4% of 2010 Tax Levy for all purposes:
Levy -- \$ _____ | <u> O </u> |
| 3. Cash Deficit 2013 | <u> N </u> |
| 4. 4% of 2013 Tax Levy for all purposes:
Levy -- \$ _____ | <u> E </u> |

E.	Unpaid	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>63,414.25</u>	\$ <u>63,414.25</u>	\$ _____
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>276,926.00</u>	\$ <u>276,926.00</u>	\$ _____

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Sheets 41 to 54 - (omitted) - Water Utility Fund - Not Applicable

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 SWIM POOL 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
	Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
	Other Liabilities						
	Trust Surplus						
	*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx

*Show as red figure

SCHEDULE OF SWIM POOL UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	\$1,024,614.41	\$1,024,614.41	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Contribution From Municipality	57,957.35	57,957.35	
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
Subtotal	1,082,571.76	1,082,571.76	
Deficit (General Budget) **	91306-		
	91307-	\$1,082,571.76	\$1,082,571.76

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxx
Adopted Budget		\$1,082,571.76
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		1,082,571.76
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,082,571.76
Deduct Expenditures:		
Paid or Charged	\$1,082,571.76	
Reserved		
Surplus (General Budget) **		
Total Expenditures		1,082,571.76
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

SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 SWIM POOL 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:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenues Not Anticipated		
2011 Appropriation Reserves Canceled*		
Accrued Interest Cancelled		
Total Revenue Realized		
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
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 Swim Pool Utility for 2012:

Not Applicable

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

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

RESULTS OF 2013 OPERATIONS - SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	
Accrued Interest Cancelled		
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 - SWIM POOL UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	\$1,024,614.41
Excess in Results of 2013 Operations	xxxxxxxxxx	
Amount Appropriated in 2013 Budget - Cash	\$1,024,614.41	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx
	\$1,024,614.41	\$1,024,614.41

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

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		
* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would be also pledged to cash liabilities.		

SCHEDULE OF SWIM POOL UTILITY ACCOUNTS RECEIVABLE

Not Applicable

Balance December 31, 2012

Increased by:

Swim Pool Charges Levied

Decreased by:

Collections

Overpayments applied

Transfer to Swim Pool Liens

Other

Balance December 31, 2013

SCHEDULE OF SWIM POOL 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 -

SWIM POOL UTILITY FUND

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

Not Applicable

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

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

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

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
SWIM POOL 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*		\$	

SWIM POOL UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXXX	\$881,927.00	
Issued	XXXXXXX		
Paid	\$881,927.00	XXXXXXX	
Outstanding, December 31, 2013		XXXXXXXXXX	
	\$881,927.00	\$881,927.00	
2014 Bond Maturities - Capital Bonds			\$ -0-
2014 Interest on Bonds*		\$ -0-	

INTEREST ON BONDS - SWIM POOL UTILITY BUDGET

Not Applicable		
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		\$

LIST OF BONDS ISSUED DURING 2013

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
SWIM POOL UTILITY ASSESSMENT LOANS**

Not Applicable	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXX	
2014 Loan Maturities - Assessment Loans			\$
2014 Interest on Loans*		\$	

SWIM POOL UTILITY CAPITAL LOANS

Not Applicable	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2013		XXXXXXXXXX	
2014 Loan Maturities - Capital Loans			\$
2014 Interest on Loans*		\$	

INTEREST ON LOANS - SWIM POOL UTILITY BUDGET

Not Applicable		
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		\$

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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.			
Total			

**SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	\$11,765.00
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
Cancelled to Current Fund	\$11,765.00	XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013		XXXXXXXX
	\$11,765.00	\$11,765.00

**SWIM POOL 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 filed 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. & 8a.	Trial Balance - Capital Fund
9. - 9c.	Cash Reconciliation
10. - 10c.	Federal and State Grants Receivable
11. - 11c.	Appropriated Reserves for Federal and State Grants
12. & 12a.	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 2012 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 2012
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 Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School Type I 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. - 35c.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2012
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.	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.	2012 Operations - Water Utility
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 2012; Utility Capital Surplus