

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013 (UNAUDITED)

| | |
|-----------------------------------|--------------------|
| <u>POPULATION LAST CENSUS</u> | 14,566 |
| <u>NET VALUATION TAXABLE 2013</u> | \$2,770,159,813.00 |
| <u>MUNICODE</u> | 1805 |

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

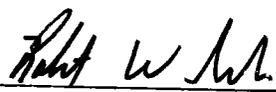
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

 Township of Branchburg 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 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: 
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, Diane K. Schubach , am the Chief Financial Officer, License # 1294 , of the Township of Branchburg County: 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 Municipal Finance Officer
Address 1077 U.S. Highway 202, Branchburg, New Jersey 08876
Phone # 908-526-1300
Fax # 908-526-2452

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.

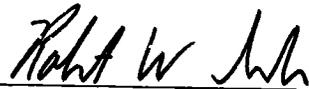
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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 Branchburg, as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

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



(Registered Municipal Accountant)

SUPLEE, CLOONEY & CO.

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, N.J. 07090

(Address)

(908) 789-9300

(Phone Number)

Certified by me:

This 29th day of January, 2014.

**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:

John P. Tamburini

Signature:



Certificate #:

005569.

Date:

2/7/14.

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

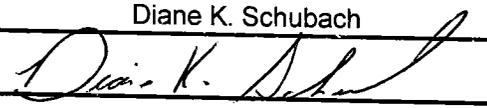
**BY
CHIEF FINANCIAL OFFICER
GROUP #3 - ELIGIBLE**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90% ;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
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 that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30 - 7.5.

Municipality Township of Branchburg
Chief Financial Officer: Diane K. Schubach
Signature: 
Certificate #: 1294
Date: 2/7/14

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

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

Municipality
Chief Financial Officer:
Signature:
Certificate #:
Date:

NOT APPLICABLE

22-6001686
 Fed I.D. #
Township of Branchburg
 Municipality
Somerset
 County

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

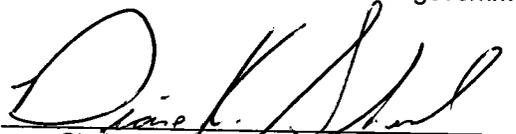
| | | | |
|-------|---|--------------------------------------|--|
| | Fiscal Year Ending: | <u>December 31, 2013</u> | |
| | (1) Federal programs Expended (administered by the state) | (2) State Programs Expended | (3) Other Federal Programs Expended |
| TOTAL | \$ _____ | \$ <u>137,989.22</u> | \$ _____ |

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

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000.00 beginning with Fiscal Years ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

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


 Signature of Chief Financial Officer

2/6/14
 Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

Not Applicable

The following certification is to be used ONLY in the event there is NO municipally operated utility. If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

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

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

Name: _____

Title: _____

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

NOTE:

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

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 requirements of N.J.S.A. 54:4-35, was in the amount of \$ 2,833,963,939

Francis S Kusynski CA

SIGNATURE OF TAX ASSESSOR

Township of Branchburg

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

| Title of Account | Debit | Credit |
|--|-----------------|------------------|
| CASH - TREASURER | \$9,504,355.59 | |
| CHANGE FUNDS | 755.00 | |
| | \$9,505,110.59 | |
| DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS | 60,588.88 | |
| TAXES RECEIVABLE | 584,615.26 | |
| TAX TITLE LIENS | 324,397.15 | |
| REVENUE ACCOUNTS RECEIVABLE | 28,080.25 | |
| INTERFUNDS: | | |
| TRUST OTHER FUND | 3,540.71 | |
| BOND & COUPON | 567.34 | |
| DEFERRED CHARGES 40A: 4-54 | 26,000.00 | |
| APPROPRIATION RESERVES | | \$1,973,327.16 |
| ACCOUNTS PAYABLE | | 261,129.63 |
| PREPAID TAXES | | 331,601.55 |
| TAX OVERPAYMENTS | | 1.05 |
| RESERVE FOR: | | |
| REVISION OF MASTER PLAN | | 3,111.91 |
| DUE STATE OF N.J.-MARRIAGE FEES | | 550.00 |
| DUE STATE OF N.J.-CONSTRUCTION CODE FEES | | 32,524.04 |
| DUE STATE OF N.J.-BURIAL PERMITS | | 50.00 |
| RESERVE FOR SALE OF MUNICIPAL ASSETS | | 179,000.00 |
| | | \$2,781,295.34 C |
| RESERVE FOR RECEIVABLES | | 941,200.71 |
| FUND BALANCE | | 6,810,404.13 |
| | \$10,532,900.18 | \$10,532,900.18 |
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(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

| | | | |
|--|-----|----|-----------------|
| Municipal Public Defender Expended Prior Year 2012:..... | (1) | \$ | 2,996.36 |
| | | | <u>25%</u> |
| | (2) | \$ | 749.09 |
| Municipal Public Defender Trust Cash Balance December 31, 2013:..... | (3) | \$ | <u>8,823.64</u> |

Note: If the money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the service of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

Amount in excess of the amount expended: 3 - (1 + 2) =..... \$ 5,078.19

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

Chief Financial Officer: DIANE K. SCHUBACH

Signature: _____

Certificate #: 1294

Date: _____

Schedule of Trust Fund Deposits and Reserves

| <u>Purpose</u> | Amount December 31, 2012 per <u>Audit Report</u> | <u>Increases</u> | <u>Decreases</u> | Balance as at December 31, <u>2013</u> |
|---|---|-------------------------|-------------------------|---|
| 1. <u>Fire Safety Fines & Penalties</u> | \$ 12,248.90 | \$ 684.95 | \$ 934.95 | \$ 11,998.90 |
| 2. <u>Fire Penalties - Equipment</u> | | 600.00 | | 600.00 |
| 3. <u>Parking Offense Adjudication Act (POAA)</u> | 514.25 | 148.00 | | 662.25 |
| 4. <u>Police Emergency Response Equipment</u> | 2,444.53 | 450.00 | 2,755.29 | 139.24 |
| 5. <u>Municipal Alliance Program</u> | 3,386.52 | 2,025.00 | 1,120.75 | 4,290.77 |
| 6. <u>Developers Escrow Deposits</u> | 121,138.75 | | | 121,138.75 |
| 7. <u>Sewer Escrow</u> | 27,199.72 | | | 27,199.72 |
| 8. <u>Developers' Contributions</u> | 165,559.96 | | | 165,559.96 |
| 9. <u>Reddington</u> | 9,670.59 | | | 9,670.59 |
| 10. <u>Public Defender</u> | 8,667.30 | 4,870.50 | 4,714.16 | 8,823.64 |
| 11. <u>Police Outside Employment</u> | 15,211.83 | 99,050.00 | 100,259.30 | 14,002.53 |
| 12. <u>Traffic Study</u> | 482.69 | | 482.69 | |
| 13. <u>TRANSCO</u> | 191.73 | | 191.73 | |
| 14. <u>Recreation Bequest</u> | 134.83 | | 134.83 | |
| 15. <u>Tree Fund</u> | 15.00 | | | 15.00 |
| 16. <u>Community Trust</u> | 9,515.08 | | | 9,515.08 |
| 17. <u>Quiet Zone</u> | | 16,502.95 | | 16,502.95 |
| 18. <u>Community Gardens</u> | 5,535.19 | 2,550.00 | 1,727.81 | 6,357.38 |
| 19. <u>Busing</u> | 4,004.69 | | | 4,004.69 |
| 20. <u>Reforestation Fund</u> | 72,800.00 | 6,200.00 | 54,540.00 | 24,460.00 |
| 21. <u>Third Party Inspections</u> | 36,156.84 | | 36,156.84 | |
| 22. <u>Confiscated Vehicles</u> | 1,200.00 | | | 1,200.00 |
| 23. <u>Miscellaneous</u> | 4,554.86 | | 4,554.86 | |
| 24. <u>Recreation Trust</u> | 49,928.40 | 329,274.39 | 341,555.18 | 37,647.61 |
| 25. <u>State Unemployment Trust</u> | 148,257.07 | 26,931.63 | 26,185.81 | 149,002.89 |
| 26. <u>Tax Collector - Outside Liens</u> | | 445,312.98 | 445,312.98 | |
| 27. <u>Tax Collector - Tax sale Premiums</u> | 244,500.00 | 147,000.00 | 66,900.00 | 324,600.00 |
| 28. <u>Law Enforcement Trust Fund</u> | 6,985.54 | 820.07 | 7,015.00 | 790.61 |
| 29. <u>Open Space</u> | 3,406,300.34 | 1,414,054.57 | 1,467,975.29 | 3,352,379.62 |
| 30. <u>COAH Trust</u> | 207,260.67 | 21,284.11 | 31,200.00 | 197,344.78 |
| 31. <u>Payroll</u> | 163,327.66 | 10,119,059.53 | 10,188,320.15 | 94,067.04 |
| 32. <u>Flexible Spending</u> | 3,987.60 | 11,545.68 | 12,830.28 | 2,703.00 |
| 33. <u>Site Inspection</u> | 189,101.78 | 167,843.67 | 36,236.74 | 320,708.71 |
| 34. <u>Performance Fees</u> | 1,319,473.31 | 777,549.02 | 62,861.18 | 2,034,161.15 |
| 35. <u>Review Escrow</u> | 79,241.78 | 112,232.07 | 114,940.70 | 76,533.15 |
| 36. <u>Bond & Coupon</u> | | 6,442.34 | | 6,442.34 |
| 37. _____ | | | | |
| 38. _____ | | | | |
| 39. _____ | | | | |
| 40. _____ | | | | |
| 41. _____ | | | | |
| 42. _____ | | | | |
| 43. _____ | | | | |
| 44. _____ | | | | |
| 45. _____ | | | | |
| Totals: | \$ 6,318,997.41 | \$ 13,712,431.46 | \$ 13,008,906.52 | \$ 7,022,522.35 |

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

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2012 | RECEIPTS | | | | Disbursements | Balance Dec. 31, 2013 |
|---|-----------------------------------|--------------------------|-------------------|-------------------|--------|--------------------|--------------------------|
| | | Assessments and Liens | Current Budget | Miscellaneous | | | |
| Assessment Serial Bond Issues: | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx |
| Ord. 95-694 Construction of Water Main Extension | \$360,000.00 | | | | | \$60,000.00 | \$300,000.00 |
| | | | | | | | |
| | | | | | | | |
| Assessment Bond Anticipation Note Issues: | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx |
| | | | | | | | |
| Prepaid Assessments | 66,857.11 | | | (\$66,857.11) | | | |
| | | | | | | | |
| Due Current Fund | 0.01 | | | 2,272.50 | | 2,272.51 | |
| Trust Surplus | 10,425.82 | \$9,719.87 | | 66,857.11 | | | 87,002.80 |
| *Less Assets "Unfinanced" | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx |
| | | | | | | | |
| Totals | \$437,282.94 | \$9,719.87 | | \$2,272.50 | | \$62,272.51 | \$387,002.80 |

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2013 (Continued)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| | |
|----------------------------|------------------------|
| TD Bank: | |
| Current Fund | \$9,708,740.11 |
| Grant Fund | 167,462.42 |
| Assessment Trust | 387,002.80 |
| Animal Control Trust | 5,294.40 |
| Recreation Trust | 38,304.48 |
| State Unemployment Trust | 149,002.89 |
| Trust Other | 488,752.35 |
| Flexible Spending | 2,705.26 |
| Tax Sale Premium | 325,100.00 |
| Law Enforcement Trust Fund | 790.61 |
| Open Space Trust Fund | 3,352,379.62 |
| COAH Trust | 212,347.28 |
| Payroll | 114,799.13 |
| Inspection Escrow | 322,675.37 |
| Performance Bonds | 2,035,304.30 |
| Review Escrow | 78,615.40 |
| General Capital | 1,911,485.64 |
| Sewer Operating | 4,142,087.96 |
| Sewer Assessment | 162,694.09 |
| Sewer Capital | 3,050,520.52 |
| Tax - Outside Liens | 498.15 |
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| Total | \$26,656,562.78 |

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 |
|---|-------------------------|---------------------------------------|--------------------|---------------------------|-------------------|--------------------------|
| Municipal Alliance Program | \$8,929.22 | \$11,703.00 | \$12,607.68 | | \$3,050.29 | \$4,974.25 |
| Safe & Secure Communities | 39,800.00 | 60,000.00 | 35,000.00 | | | 64,800.00 |
| Youth Services Grant | | 5,000.00 | | \$5,000.00 | | |
| Drunk Driving Enforcement Fund Grant | | 4,466.49 | | 4,466.49 | | |
| New Jersey Body Armor | | 2,777.11 | | 2,777.11 | | |
| Chemical Buffer Zone Protection Program | 369.66 | | | | 369.66 | |
| Recycling Tonnage Grant | | 19,384.24 | | 19,384.24 | | |
| Occupant Protection Program - Click It or Ticket | 278.41 | | | | 278.41 | |
| Federal Bulletproof Vest Program | 5,595.78 | | | | | 5,595.78 |
| Clean Energy Program Incentive Award | 1,734.50 | | | | | 1,734.50 |
| NJHOA Emergency Preparedness Grant | 14.00 | | | | | 14.00 |
| Historic Preservation Grant - South Branch School | 79,835.00 | | | | | 79,835.00 |
| Over the Limit - Under Arrest | 575.00 | | | | 575.00 | |
| Highway Safety Fund Grant | 13,735.41 | | 5,628.84 | | | 8,106.57 |
| Clean Communities | | 29,145.00 | | 29,145.00 | | |
| TOTAL | \$150,866.98 | \$132,475.84 | \$53,236.52 | \$60,772.84 | \$4,273.36 | \$165,060.10 |

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

| Grant | Balance Jan. 1, 2013 | Transferred from 2013 Budget Appropriations | | Transferred From Accounts Payable | Expended | Accounts Payable | Canceled | Balance Dec. 31, 2013 |
|--|-------------------------|--|------------------------------|---|------------|---------------------|------------|--------------------------|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Drunk Driving Enforcement Fund | \$7,525.39 | \$4,466.49 | | \$155.00 | \$8,495.93 | \$587.00 | | \$3,063.95 |
| Municipal Alliance Program and Match | 8,635.05 | 14,785.00 | | | 16,895.31 | \$1,785.00 | \$3,050.29 | 1,689.45 |
| Clean Communities Program | 9,025.32 | 29,145.00 | | 1,505.00 | 21,986.41 | 3,423.90 | | 14,265.01 |
| Safe and Secure Communities and Match | 631.60 | 82,266.00 | | | 82,897.60 | | | |
| Youth Services Grant | 2,282.28 | 5,000.00 | | 2,395.00 | 2,952.00 | 1,350.00 | | 5,375.28 |
| SC Youth Athletic & Recreation Facility | 288.53 | | | | | | 288.53 | |
| Chemical Buffer Zone Protection Program | 31.66 | | | 7,295.59 | | | | 7,327.25 |
| North Branch Transit Village | 7,253.00 | | | 5,000.00 | | | | 12,253.00 |
| Historic Preservation - Little Red School House | 142,240.00 | | | 8,664.79 | | | | 150,904.79 |
| Body Armor Replacement Fund | 4,800.88 | 2,777.11 | | | 1,695.00 | | | 5,882.99 |
| Alcohol Education Rehabilitation | 667.12 | | | | | | 667.12 | |
| Recycling Tonnage Grant | 30,595.45 | 19,384.24 | | 37,627.30 | 53,492.68 | 560.00 | | 33,554.31 |
| Occupant Protection Program - Click It or Ticket | | | | | | | | |
| Health Service/Flu Grant | 4,192.44 | | | | | | 4,192.44 | |
| NJHOA Emergency Preparedness Grant | | | | | | | | |
| Clean Energy Program Incentive Award | 4,200.00 | | | | | | | 4,200.00 |

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant | Balance Jan. 1, 2013 | Transferred from 2013 Budget Appropriations | | Transferred From Accounts Payable | Expended | Accounts Payable | Canceled | Balance Dec. 31, 2013 |
|---|-------------------------|--|------------------------------|---|---------------------|---------------------|-------------------|--------------------------|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Municipal Stormwater Regulation Program | \$584.46 | | | | | | \$584.46 | |
| Highway Safety Fund Grant | 8,106.57 | | | | \$4,511.07 | | | \$3,595.50 |
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| TOTAL | \$231,059.75 | \$157,823.84 | | \$62,642.68 | \$192,926.00 | \$7,705.90 | \$8,782.84 | \$242,111.53 |

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

| Grant | Balance Jan. 1, 2013 | Transferred to 2013 Budget Appropriations | | Received | Applied to Receivable | | | Balance Dec. 31, 2013 |
|----------------------------------|-------------------------|--|------------------------------|--------------------|--------------------------|--|--|--------------------------|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Drunk Driving Enforcement Fund | \$4,466.49 | | | \$11,079.79 | \$4,466.49 | | | \$11,079.79 |
| Youth Services | 5,000.00 | | | | 5,000.00 | | | |
| Recycling Tonnage | 19,384.24 | | | 34,727.04 | 19,384.24 | | | 34,727.04 |
| Alcohol Education Rehabilitation | | | | 2,005.44 | | | | 2,005.44 |
| Clean Communities Program | 29,145.00 | | | 34,218.70 | 29,145.00 | | | 34,218.70 |
| Body Armor Replacement | 2,777.11 | | | | 2,777.11 | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| Total | \$60,772.84 | | | \$82,030.97 | \$60,772.84 | | | \$82,030.97 |

LOCAL DISTRICT SCHOOL TAX *

| | Debit | Credit |
|---|-----------------|-----------------|
| Balance January 1, 2013 | xxxxxxxx | xxxxxxxx |
| School Tax Payable # 85001-00 | xxxxxxxx | |
| School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00 | xxxxxxxx | |
| Levy School Year July 1, 2013 - June 30, 2014 | xxxxxxxx | |
| Levy Calendar Year 2013 | xxxxxxxx | \$38,640,205.00 |
| Paid | \$38,640,205.00 | xxxxxxxx |
| Balance December 31, 2013 | xxxxxxxx | xxxxxxxx |
| School Tax Payable # 85003-00 | | xxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00 | | xxxxxxxx |
| * Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools. # Must include unpaid requisitions. | \$38,640,205.00 | \$38,640,205.00 |

MUNICIPAL OPEN SPACE TAX

| | Debit | Credit |
|------------------------------------|----------------|----------------|
| Balance January 1, 2013 85045-00 | xxxxxxxx | \$3,406,300.34 |
| 2013 Levy 81105-00 | xxxxxxxx | 1,382,503.00 |
| 2013 Levy Added | xxxxxxxx | 25,042.68 |
| Prior Year Levy Added | xxxxxxxx | |
| Receipts | xxxxxxxx | 6,508.89 |
| Expenditures | \$1,467,975.29 | xxxxxxxx |
| | | xxxxxxxx |
| | | xxxxxxxx |
| Balance December 31, 2013 85046-00 | 3,352,379.62 | xxxxxxxx |
| | \$4,820,354.91 | \$4,820,354.91 |

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE

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

REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

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

COUNTY TAXES PAYABLE

| | Debit | Credit |
|---|-----------------|-----------------|
| Balance January 1, 2013 | xxxxxxxxx | xxxxxxxxx |
| County Taxes 80003-01 | xxxxxxxxx | |
| Due County for Added and Omitted Taxes 80003-02 | xxxxxxxxx | |
| 2013 Levy: | xxxxxxxxx | xxxxxxxxx |
| General County 80003-03 | xxxxxxxxx | \$8,695,606.21 |
| County Library 80003-04 | xxxxxxxxx | 1,233,433.23 |
| County Health | xxxxxxxxx | |
| County Open Space Preservation | xxxxxxxxx | 854,597.33 |
| Due County for Added and Omitted Taxes 80003-05 | xxxxxxxxx | 196,752.84 |
| Paid | \$10,980,389.61 | xxxxxxxxx |
| Balance December 31, 2013 | xxxxxxxxx | xxxxxxxxx |
| County Taxes | | xxxxxxxxx |
| Due County for Added and Omitted Taxes | | xxxxxxxxx |
| | \$10,980,389.61 | \$10,980,389.61 |

SPECIAL DISTRICT TAXES

| | Debit | Credit |
|---|----------------|----------------|
| Balance January 1, 2013 80003-06 | xxxxxxxxx | |
| 2013 Levy: (List Each Type of District Tax Separately - see Footnote) | xxxxxxxxx | xxxxxxxxx |
| Fire - 81108-00 | xxxxxxxxx | xxxxxxxxx |
| Sewer - 81111-00 | xxxxxxxxx | xxxxxxxxx |
| Water - 81112-00 | xxxxxxxxx | xxxxxxxxx |
| Garbage - 81109-00 | xxxxxxxxx | xxxxxxxxx |
| Municipal Open Space - 81105-00 | xxxxxxxxx | xxxxxxxxx |
| Municipal Open Space - Added | 25,042.68 | xxxxxxxxx |
| Total 2013 Levy 80003-07 | xxxxxxxxx | \$1,407,545.68 |
| Paid 80003-08 | \$1,407,545.68 | xxxxxxxxx |
| Balance December 31, 2013 80003-09 | | xxxxxxxxx |
| Footnote: Please state the number of districts in each instance. | \$1,407,545.68 | \$1,407,545.68 |

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- | \$2,845,000.00 | \$2,845,000.00 | |
| Surplus Anticipated with Prior Written Consent of Director of Local Government 80102- | | | |
| Miscellaneous Revenue Anticipated | | | xxxxxxxxxx |
| Adopted Budget | 4,811,966.84 | 5,237,956.27 | \$425,989.43 |
| Added by N.J. S. 40A:4-87: (List on 17a) | | | xxxxxxxxxx |
| Total Miscellaneous Revenue Anticipated 80103- | \$4,811,966.84 | \$5,237,956.27 | \$425,989.43 |
| Receipts from Delinquent Taxes 80104- | 500,000.00 | 596,545.73 | 96,545.73 |
| Amount to be Raised by Taxation: | xxxxxxxxxx | xxxxxxxxxx | xxxxxxxxxx |
| (a) Local Tax for Municipal Purposes 80105- | 8,832,769.68 | xxxxxxxxxx | xxxxxxxxxx |
| (b) Addition to Local District School Tax 80106- | | xxxxxxxxxx | xxxxxxxxxx |
| Total Amount to be Raised by Taxation 80107- | 8,832,769.68 | 10,586,872.07 | 1,754,102.39 |
| | \$16,989,736.52 | \$19,266,374.07 | \$2,276,637.55 |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | | Debit | Credit |
|---|--|-----------------|-----------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00 | | xxxxxxxxxx | \$60,080,012.36 |
| Amount to be Raised by Taxation | | xxxxxxxxxx | xxxxxxxxxx |
| Local District School Tax 80109-00 | | \$38,640,205.00 | xxxxxxxxxx |
| Municipal Open Space Tax | | 1,407,545.68 | xxxxxxxxxx |
| Regional School Tax 80119-00 | | | xxxxxxxxxx |
| Regional High School Tax 80110-00 | | | xxxxxxxxxx |
| County Taxes 80111-00 | | 10,783,636.77 | xxxxxxxxxx |
| Due County for Added and Omitted Taxes 80112-00 | | 196,752.84 | xxxxxxxxxx |
| Special District Taxes - Fire 80113-00 | | | xxxxxxxxxx |
| Reserve for Uncollected Taxes 80114-00 | | xxxxxxxxxx | 1,535,000.00 |
| Deficit in Required Collection of Current Taxes (or) 80115-00 | | xxxxxxxxxx | |
| Balance for Support of Municipal Budget (or) 80116-00 | | 10,586,872.07 | xxxxxxxxxx |
| * Excess Non-Budget Revenue (see footnote) 80117-00 | | | xxxxxxxxxx |
| * Deficit Non-Budget Revenue (see footnote) 80118-00 | | xxxxxxxxxx | |
| * 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. | | \$61,615,012.36 | \$61,615,012.36 |

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

| | | |
|--|----------|-----------------|
| 2013 Budget as Adopted | 80012-01 | \$16,989,736.52 |
| 2013 Budget - Added by N.J.S. 40A:4-87 | 80012-02 | |
| Appropriated for 2013 (Budget Statement Item 9) | 80012-03 | 16,989,736.52 |
| Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9) | 80012-04 | |
| Total General Appropriations (Budget Statement Item 9) | 80012-05 | 16,989,736.52 |
| Add: Overexpenditures (see footnote) | 80012-06 | |
| Total Appropriations and Overexpenditures | 80012-07 | 16,989,736.52 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] | 80012-08 | \$13,468,208.41 |
| Paid or Charged - Reserve for Uncollected Taxes | 80012-09 | 1,535,000.00 |
| Reserved | 80012-10 | 1,973,327.16 |
| Total Expenditures | 80012-11 | 16,976,535.57 |
| Unexpended Balances Canceled (see footnote) | 80012-12 | \$13,200.95 |

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

RESULTS OF 2013 OPERATION

CURRENT FUND

| | | Debit | Credit |
|--|----------|----------------|----------------|
| Excess of Anticipated Revenues: | | xxxxxxxxx | xxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-01 | xxxxxxxxx | \$425,989.43 |
| Delinquent Tax Collections | 80013-02 | xxxxxxxxx | 96,545.73 |
| | | xxxxxxxxx | |
| Required Collection of Current Taxes | 80013-03 | xxxxxxxxx | 1,754,102.39 |
| Unexpended Balances of 2013 Budget Appropriations | 80013-04 | xxxxxxxxx | 13,200.95 |
| Miscellaneous Revenue Not Anticipated | 81113- | xxxxxxxxx | 645,368.21 |
| Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27) | 81114- | xxxxxxxxx | |
| Payments in Lieu of Taxes on Real Property | 81120- | xxxxxxxxx | |
| Reserves Canceled | | xxxxxxxxx | 8,782.84 |
| Unexpended Balances of 2012 Approp. Reserves | 80013-05 | xxxxxxxxx | 1,451,386.12 |
| Prior Years Interfunds Returned in 2013 | 80013-06 | xxxxxxxxx | 5,936.59 |
| Accounts Payable Canceled | | xxxxxxxxx | |
| Tax Overpayments Canceled | | xxxxxxxxx | 1.70 |
| | | xxxxxxxxx | |
| Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14) | | xxxxxxxxx | xxxxxxxxx |
| Balance January 1, 2013 | 80013-07 | | xxxxxxxxx |
| Balance December 31, 2013 | 80013-08 | xxxxxxxxx | |
| Deficit in Anticipated Revenues: | | xxxxxxxxx | xxxxxxxxx |
| Miscellaneous Revenues Anticipated | 80013-09 | | xxxxxxxxx |
| Delinquent Tax Collections | 80013-10 | | xxxxxxxxx |
| | | | xxxxxxxxx |
| Required Collection of Current Taxes | 80013-11 | | xxxxxxxxx |
| Interfund Advances Originating in 2013 | 80013-12 | | xxxxxxxxx |
| Accounts Receivable Canceled | | \$4,273.36 | xxxxxxxxx |
| Refund of Prior Year Revenue | | | xxxxxxxxx |
| | | | xxxxxxxxx |
| Deficit Balance - To Trial Balance (Sheet 3) | 80013-13 | xxxxxxx | |
| Surplus Balance - To Surplus (Sheet 21) | 80013-14 | 4,397,040.60 | xxxxxxxxx |
| | | \$4,401,313.96 | \$4,401,313.96 |

**SURPLUS - CURRENT FUND
YEAR 2013**

| | | Debit | Credit |
|--|----------|----------------|----------------|
| 1. Balance January 1, 2013 | 80014-01 | xxxxxxxxx | \$5,258,363.53 |
| 2. | | xxxxxxxxx | |
| 3. Excess Resulting from 2013 Operations | 80014-02 | xxxxxxxxx | 4,397,040.60 |
| 4. Amount Appropriated in the 2013 Budget - Cash | 80014-03 | \$2,845,000.00 | xxxxxxxxx |
| 5. Amount Appropriated in 2013 Budget - with Prior Writ- ten Consent of Director of Local Government Services | 80014-04 | | xxxxxxxxx |
| 6. | | | xxxxxxxxx |
| 7. Balance December 31, 2013 | 80014-05 | 6,810,404.13 | xxxxxxxxx |
| | | \$9,655,404.13 | \$9,655,404.13 |

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

| | | |
|---|----------|----------------|
| Cash | 80014-06 | \$9,505,110.59 |
| Investments | 80014-07 | |
| Sub-Total | | \$9,505,110.59 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | 80014-08 | 2,781,295.34 |
| Cash Surplus | 80014-09 | \$6,723,815.25 |
| 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 | \$60,588.88 |
| Deferred Charges # | 80014-12 | 26,000.00 |
| Cash Deficit # | 80014-13 | |
| Total Other Assets | 80014-14 | 86,588.88 |
| * IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. | 80014-15 | \$6,810,404.13 |

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.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2012

Utilize this sheet only if you conducted an accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1998

NOT APPLICABLE

(1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale..... \$ _____

NET Cash Collected..... \$ _____

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

Percentage of Collection Excluding Accelerated Tax Sale Proceeds

(Net Cash Collected divided by Item 5c) is..... %

(2) Utilizing Accelerated Tax Levy Sale

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

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

NET Cash Collected..... \$ _____

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

Percentage of Collection Excluding Accelerated Tax Levy Sale Proceeds

(Net Cash Collected divided by Item 5c) is..... %

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

| | Debit | Credit |
|--|--------------|--------------|
| 1. Balance January 1, 2013 | xxxxxxxxxx | xxxxxxxxxx |
| Due From State of New Jersey | \$53,301.21 | xxxxxxxxxx |
| Due To State of New Jersey | xxxxxxxxxx | |
| 2. Sr. Citizens Deductions Per Tax Billings | 14,500.00 | xxxxxxxxxx |
| 3. Veterans Deductions Per Tax Billings | 81,250.00 | xxxxxxxxxx |
| 4. Sr. Citizens Deductions Allowed By Tax Collector | 1,500.00 | xxxxxxxxxx |
| 5. Veterans Deductions Allowed By Tax Collector | | |
| 6. | | |
| 7. Sr. Citizens Deductions Disallowed By Tax Collector | xxxxxxxxxx | \$4,462.33 |
| 8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes | xxxxxxxxxx | |
| 9. Received in Cash from State | xxxxxxxxxx | 85,500.00 |
| 10. | | |
| 11. | | |
| 12. Balance December 31, 2013 | xxxxxxxxxx | xxxxxxxxxx |
| Due From State of New Jersey | xxxxxxxxxx | 60,588.88 |
| Due To State of New Jersey | | xxxxxxxxxx |
| | \$150,551.21 | \$150,551.21 |

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

| | |
|----------------------|------------------|
| Line 2 | <u>14,500.00</u> |
| Line 3 | <u>81,250.00</u> |
| Line 4 | <u>1,500.00</u> |
| Line 5 | |
| Sub-Total | <u>97,250.00</u> |
| Less: Line 7 | <u>4,462.33</u> |
| To Item 10, Sheet 22 | <u>92,787.67</u> |

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

NOT APPLICABLE

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

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

Signature of Tax Collector

License #

Date

**COMPUTATION OF APPROPRIATIONS:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2014 MUNICIPAL BUDGET**

| | | YEAR 2014 | YEAR 2013 |
|--|--|--------------|--|
| 1. Total General Appropriations for 2014 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015- | | | xxxxxxxxxx |
| 2. Local District School Tax - Actual 80016- | | | \$38,640,205.00 |
| School Budget Estimate ** 80017- | | | xxxxxxxxxx |
| 3. Vocational School Tax - Actual | | | |
| Estimate * 80017- | | | xxxxxxxxxx |
| 4. Regional School District Tax - Actual | | | |
| Estimate * 80017- | | | xxxxxxxxxx |
| 5. Regional High School Tax - Actual 80018- | | | |
| School Budget Estimate * 80019- | | | xxxxxxxxxx |
| 6. County Tax Actual 80020- | | | 10,783,636.77 |
| Estimate * 80021- | | | xxxxxxxxxx |
| 7. Special District/ Open Space Taxes Actual 80022- | | | 1,382,503.00 |
| 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) | | | <p>* May not be stated in an amount less than "actual" Tax of 2013.</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p> |
| Vocational School Tax (Amount Shown on Line 3 Above) | | | |
| Regional School District Tax (Amount Shown on Line 4 Above) | | | |
| Regional High School Tax (Amount Shown on Line 5 Above) | | | |
| County Tax (Amount Shown on Line 6 Above) | | | |
| Special District Tax/ Open Space Taxes (Amount Shown on Line 7 Above) | | | |
| Tax in Local Municipal Budget | | | |
| Total Amount (see Line 11) | | | |
| 12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06 | | | <p>Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.</p> |
| Computation of "Tax in Local Municipal Budget" | | | |
| Item 1 - Total General Appropriations | | | |
| Item 12 - Appropriation: Reserve for Uncollected Taxes | | | |
| Sub-Total | | | |
| Less: Item 9 - Total Anticipated Revenues | | | |
| Amount to be Raised by Taxation in Municipal Budget 80024-07 | | | |

ACCELERATED TAX SALE - CHAPTER 99

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

NOT APPLICABLE

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

A. Reserve for Uncollected Taxes (Sheet 25, Item 12) \$ _____

B. Reserve for Uncollected Taxes Exclusion:
 Amount Realized in Prior Year for
 Receipts from Delinquent Taxes*
 (sheet 26, Item 10) \$ _____

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

C. Times: % of increase of Amount to be
 Raised by Taxes over Prior Year _____ %
 ((2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy)

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- | | |
|--|----------|
| 1. Subtotal General Appropriations (item 8(l) budget sheet 29) | \$ _____ |
| 2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) | \$ _____ |
| Total | \$ _____ |
| 3. Less: Anticipated Revenues (item 5, budget sheet 11) | \$ _____ |
| 4. Cash Required | \$ _____ |
| 5. Total Required at _____ % (items 4+6) | \$ _____ |
| 6. Reserve for Uncollected Taxes (item E above) | \$ _____ |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

| | | | Debit | Credit |
|--|----------|--------------|----------------|----------------|
| 1. Balance, January 1, 2013 | | | \$918,539.65 | xxxxxxx |
| A. Taxes | 83102-00 | \$642,450.35 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83103-00 | 276,089.30 | 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 | | | 3,500.00 | xxxxxxx |
| 5. Added Tax Title Liens | | | | xxxxxxx |
| 6. Adjustment between Taxes (Other than current year) and Tax Title Liens: | | | xxxxxxx | xxxxxxx |
| A. Taxes-Transfers to Tax Title Liens | | 83104-00 | xxxxxxx | (1) \$3,332.88 |
| B. Tax Title Liens-Transfers from Taxes | | 83107-00 | (1) 3,332.88 | xxxxxxx |
| 7. Balance Before Cash Payments | | | xxxxxxx | 922,039.65 |
| 8. Totals | | | \$925,372.53 | \$925,372.53 |
| 9. Balance Brought Down | | | \$922,039.65 | xxxxxxx |
| 10. Collected: | | | xxxxxxx | \$600,045.73 |
| A. Taxes | 83116-00 | \$600,045.73 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83117-00 | | xxxxxxx | xxxxxxx |
| 11. Interest and Costs - 2013 Tax Sale | | | 537.04 | xxxxxxx |
| 12. 2013 Taxes Transferred to Liens | | | 44,437.93 | xxxxxxx |
| 13. 2013 Taxes | | | 542,043.52 | xxxxxxx |
| 14. Balance December 31, 2013 | | | xxxxxxx | 909,012.41 |
| A. Taxes | 83121-00 | \$584,615.26 | xxxxxxx | xxxxxxx |
| B. Tax Title Liens | 83122-00 | 324,397.15 | xxxxxxx | xxxxxxx |
| 15. Totals | | | \$1,509,058.14 | \$1,509,058.14 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 65.08%

17. Item No. 14 multiplied by percentage shown above is \$591,567.85 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)**

NOT APPLICABLE

| | | Debit | Credit |
|-------------------------------------|----------|---------|---------|
| 1. Balance, January 1, 2013 | 84101-00 | | 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 | |

CONTRACT SALES

NOT APPLICABLE

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

MORTGAGE SALES

NOT APPLICABLE

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

Analysis of Sale of Property:

* Total Cash Collected in 2013 84125-00

Realized in 2013 Budget _____

To Results of Operations (Sheet 19) _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

| <u>Caused By</u> | Amount Dec 31, 2012 per Audit <u>Report</u> | Amount in 2013 <u>Budget</u> | Amount Resulting from <u>2013</u> | Balance as at <u>Dec. 31, 2013</u> |
|---|--|------------------------------------|--|--|
| 1. Emergency Authorizations - Municipal* | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 2. Emergency Authorizations - Schools | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 3. Emergency - Hurricane Sandy | \$ 125,054.68 | \$ 125,054.68 | \$ _____ | \$ _____ |
| 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. _____ | _____ | _____ | \$ _____ | \$ _____ |

NOT APPLICABLE

N.J.S. 40A:4-55.1, ET SEQ.,
 N.J.S. 40A:4-55.13, ET SEQ.,

SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
 SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

| Date | Purpose | Amount Authorized | Not Less Than 1/5 of Amount Authorized* | Balance Dec. 31, 2012 | REDUCED IN 2013 | | Balance Dec. 31, 2013 |
|---------------|---------|-------------------|---|-----------------------|-----------------|------------------------|-----------------------|
| | | | | | By 2013 Budget | Canceled by Resolution | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Totals | | | | | | | |

80027-00 80028-00

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

 Chief Financial Officer

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

Sheet 30

**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 | \$14,325,000.00 | |
| Issued | 80033-02 | xxxxxxx | | |
| Paid | 80033-03 | \$1,425,000.00 | xxxxxxx | |
| Refunded | | | | |
| Outstanding, December 31, 2013 | 80033-04 | 12,900,000.00 | xxxxxxx | |
| | | \$14,325,000.00 | \$14,325,000.00 | |
| 2014 Bond Maturities - General Capital Bonds | | | 80033-05 | \$ 1,305,000.00 |
| 2014 Interest on Bonds* | | 80033-06 | \$533,630.01 | |

ASSESSMENT SERIAL BONDS

| | | | | |
|---|----------|--------------|--------------|---------------|
| Outstanding January 1, 2013 | 80033-07 | xxxxxxx | \$360,000.00 | |
| Issued | 80033-08 | xxxxxxx | | |
| Paid | 80033-09 | \$60,000.00 | xxxxxxx | |
| Outstanding, December 31, 2013 | 80033-10 | 300,000.00 | xxxxxxx | |
| | | \$360,000.00 | \$360,000.00 | |
| 2014 Bond Maturities - Assessment Bonds | | | 80033-11 | \$ 60,000.00 |
| 2014 Interest on Bonds* | | 80033-12 | \$13,470.00 | |
| Total "Interest on Bonds - Debt Service" (*Items) | | | 80033-13 | \$ 547,100.01 |

LIST OF BONDS ISSUED DURING 2013

| Purpose | 2014 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | 80033-14 | 80033-15 | | |

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

NOT APPLICABLE

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

INFRASTRUCTURE LOANS

NOT APPLICABLE

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

LIST OF LOANS ISSUED DURING 2013

NOT APPLICABLE

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

80033-14

80033-15

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

NOT APPLICABLE

TYPE I SCHOOL TERM BONDS

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

NOT APPLICABLE

TYPE I SCHOOL SERIAL BONDS

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

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 2013

| Purpose | 2014 Maturity -01 | Amount Issued -02 | Date of Issue | Interest Rate |
|---------|----------------------|----------------------|------------------|------------------|
| | | | | |
| | | | | |
| | | | | |
| Total | 80035- | | | |

NOT APPLICABLE

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue * | Amount of Note Outstanding Dec. 31, 2013 | Date of Maturity | Rate of Interest | 2014 Budget Requirement | | Interest Computed to |
|---|------------------------|--------------------------|--|------------------|------------------|-------------------------|--------------------|----------------------|
| | | | | | | For Principal | For Interest ** | |
| 1. 2007-1058 Reconstruction of Old York Road | \$696,000.00 | 10/10/12 | \$546,000.00 | 10/9/14 | 1.00% | | \$5,460.00 | 10/9/14 |
| 2. 2008-1089 Reconstruction White Oak Park Pond | 292,000.00 | 10/10/12 | 292,000.00 | 10/9/14 | 1.00% | | 2,920.00 | 10/9/14 |
| 3. 2008-1116 Acquisition of Property | 550,000.00 | 10/10/12 | 550,000.00 | 10/9/14 | 1.00% | | 5,500.00 | 10/9/14 |
| 4. 2011-1174 Reconstruction of Various Roads | 712,000.00 | 10/10/12 | 712,000.00 | 10/9/14 | 1.00% | | 7,120.00 | 10/9/14 |
| 5. 2011-1181 Purchase of Fire Truck | 845,500.00 | 10/10/12 | 845,500.00 | 10/9/14 | 1.00% | | 8,455.00 | 10/9/14 |
| 6. 2012-1203 Reconstruction of Harian School Road | 960,000.00 | 10/10/12 | 960,000.00 | 10/9/14 | 1.00% | | 9,600.00 | 10/9/14 |
| 7. 2012-1208 Various Road Improvements | 570,000.00 | 10/10/12 | 570,000.00 | 10/9/14 | 1.00% | | 5,700.00 | 10/9/14 |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| 15. | | | | | | | | |
| 16. | | | | | | | | |
| 17. | | | | | | | | |
| Total | \$4,625,500.00 | | \$4,475,500.00 | | | | \$44,755.00 | |

Sheet 33

80051-01

80051-02

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

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

**"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue * | Amount of Note Outstanding Dec. 31, 2013 | Date of Maturity | Rate of Interest | 2014 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|--------------------------|--|------------------|------------------|-------------------------|-----------------|------------------------------------|
| | | | | | | For Principal | For Interest ** | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. | | | | | | | | |
| 15. | | | | | | | | |
| 16. | | | | | | | | |
| 17. | | | | | | | | |
| Total | | | | | | | | |

Sheet 34

80051-01 80051-02

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

(Do not crowd - add additional sheets)

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 | | | |

Sheet 34a

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 | Contracts Payable Canceled | Improvement Authorizations Canceled | Balance - December 31, 2013 | |
|---|---------------------------|--------------|------------------------|-------------|----------------------------------|---|-----------------------------|--------------|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| 2005-1000 Second phase G.I.S. | \$32,850.00 | | | | | \$32,850.00 | | |
| 2006-1028 Playground Equip and Basketball Courts | 11,315.30 | | | | | 11,315.30 | | |
| 2006-1037 White Oak Park Improvements | 79,016.49 | \$250.00 | | \$39,322.74 | | | \$39,693.75 | \$250.00 |
| 2006-1038 Neshanic Station Area Road Improv | 1,342.92 | | | | \$108,240.40 | 109,583.32 | | |
| 2006-1049 Acquisition of D'Angelo Tract | | 6,402.43 | | | | 6,402.43 | | |
| 06-1052/07-1084 Development of Stella Park | 10,070.56 | | | | | 10,070.56 | | |
| 07-1058/08-1105 Reconstruction of Old York Road | | | | | 362,997.83 | | 362,997.83 | |
| 2008-1089 Reconstruction of White Oak Park Pond | | 194,928.96 | | | 12,259.56 | | | 207,188.52 |
| 2008-1102 Purchase of Computer Equipment | 53,852.41 | | | | | 53,852.41 | | |
| 2008-1103 Purchase of Computer Equipment | 7.84 | | | | | 7.84 | | |
| 2008-1104 Various Ball Field and Court Improv | 6,495.05 | | | | | 6,495.05 | | |
| 2008-1111 Public Works Facility & Annex | 97.65 | | | | 2,711.32 | | 2,808.97 | |
| 2008-1116 Acq of Property-Affordable Housing | | 1,446,752.00 | | 18,100.00 | | | | 1,428,652.00 |
| 2010-1152 Facility Upgrades and Improvements | 2,057.99 | | | | | | 2,057.99 | |
| 2010-1157 Solar Energy Projects | 40,553.43 | | | 34,980.28 | | | 5,573.15 | |
| 2010-1160 County Line Road Reconstruction | | 147,955.72 | | | | | | 147,955.72 |

Sheet 35

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

| IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2013 | | 2013 Authorizations | Expended | Contracts Payable Canceled | Improvement Authorizations Canceled | Balance - December 31, 2013 | |
|---|---------------------------|--------------|------------------------|------------|----------------------------------|---|-----------------------------|--------------|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| 2010-1163/2011-1190 Decon Lane Water Line | | \$105,474.67 | | | | | | \$105,474.67 |
| 2010-1164 Police Equipment Replacement Radios | \$4,067.94 | | | | | \$4,067.94 | | |
| 2011-1173 Municipal Building Improvements | 52,260.08 | | | | \$33,000.00 | | \$85,260.08 | |
| 2011-1174 Reconstruction of Various Roads | | 7,276.15 | | \$2,568.17 | | | | 4,707.98 |
| 2011-1175 Public Works Equipment | 26,468.27 | | | | | 26,468.27 | | |
| 2011-1177 General Road Improvements | 270,225.98 | | | 244,742.19 | | | 25,483.79 | |
| 2011-1181 Purchase of Fire Truck | 43,900.00 | 845,500.00 | | 761,899.45 | | | | 127,500.55 |
| 2011-1182 Park & Ballfield Improvements | 20,158.40 | | | 8,862.43 | | | 11,295.97 | |
| 2012-1199 Purchase of Engineering Equipment | 4,149.55 | | | | | 4,149.55 | | |
| 2012-1200 Purchase of Public Work Equipment | 2,634.05 | | | | | | 2,634.05 | |
| 2012.-1201 Purchase of Harlan School Road | 1,603.15 | | | 1,255.20 | | | 347.95 | |
| 2012-1203 Reconstruction of Harlan School Road | | 959,400.00 | | 646,284.75 | | | | 313,115.25 |
| 2012-1208 Various Road Improvements | 30,000.00 | 570,000.00 | | 459,124.85 | | | | 140,875.15 |
| 2013-1220 Equipment-Fire & Rescue | | | \$30,000.00 | 23,216.47 | | | 6,783.53 | |
| 2013-1221 Facility Improvement-Station H&P | | | 61,000.00 | 4,300.00 | | | 56,700.00 | |
| 2013-1222 Equipment-Police & OEM | | | 368,000.00 | 45,596.50 | | | 322,403.50 | |
| 2013-1223 Equipment-Public Works | | | 300,000.00 | 274,360.49 | | | 25,639.51 | |

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 | Contracts Payable Canceled | Improvement Authorizations Canceled | Balance - December 31, 2013 | |
|--|---------------------------|----------------|------------------------|----------------|----------------------------------|---|-----------------------------|----------------|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| 2013-1225 Park Improvements | | | \$35,000.00 | | | | \$35,000.00 | |
| 2013-1227 Reconstruction of Whiton Road | | | 1,500,000.00 | \$600.00 | | | | \$1,499,400.00 |
| 2013-1229 Smithana Farm Site Improvements | | | 55,000.00 | 6,782.00 | | | 48,218.00 | |
| 2013-1231 Facility Improvements-Station House | | | 85,000.00 | 20,830.00 | | | 64,170.00 | |
| 2013-1234 Computer Equipment | | | 61,000.00 | | | | 61,000.00 | |
| 2013-1238 Purchase of Ambulance | | | 200,000.00 | | | | 200,000.00 | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| TOTAL | \$693,127.06 | \$4,283,939.93 | \$2,695,000.00 | \$2,592,825.52 | \$519,209.11 | \$265,262.67 | \$1,358,068.07 | \$3,975,119.84 |

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

| | | Debit | Credit |
|--|----------|--------------|--------------|
| Balance January 1, 2013 | 80029-01 | xxxxxxx | \$377,517.62 |
| Premium on Sale of Notes | | xxxxxxx | 26,272.94 |
| Funded Improvement Authorizations Canceled | | xxxxxxx | 175,276.75 |
| State Aid on Funded Ordinance | | | |
| | | | |
| Appropriated to Finance Improvement Authorizations | 80029-02 | \$381,000.00 | xxxxxxx |
| Appropriated to 2013 Budget Revenue | 80029-03 | | xxxxxxx |
| Balance December 31, 2013 | 80029-04 | 198,067.31 | xxxxxxx |
| | | \$579,067.31 | \$579,067.31 |

NOT APPLICABLE

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2013 \$ _____

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

3. Amount of Bonds Issued Under Item 1 Maturing in 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 2014 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 | \$ | 60,727,050.57 |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ | 60,080,012.36 |
| 3. Seventy (70) percent of Item 1 | \$ | 42,508,935.40 |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?

Answer YES or NO YES If answer is "NO" give details

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

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

D.

- | | | |
|--|--|---|
| 1. Cash Deficit 2012 | | N |
| 2. 4% of 2012 Tax Levy for all purposes: Levy -- \$ _____ | | O |
| 3. Cash Deficit 2013 | | N |
| 4. 4% of 2013 Tax Levy for all purposes: Levy -- \$ _____ | | E |

E.

| | Unpaid | <u>2012</u> | <u>2013</u> | <u>Total</u> |
|---|--------|-------------|-------------|--------------|
| 1. State Taxes | | \$ _____ | \$ _____ | \$ _____ |
| 2. County Taxes | | \$ _____ | \$ _____ | \$ _____ |
| 3. Amounts due Special Districts | | \$ _____ | \$ _____ | \$ _____ |
| 4. Amounts due School Districts for Regional 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 2013, please observe instructions on Sheet 2.

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

NOT APPLICABLE

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

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

STATEMENT OF BUDGET APPROPRIATIONS

NOT APPLICABLE

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE; UNEXPENDED BALANCES CANCELED

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

STATEMENT OF 2013 OPERATION

WATER UTILITY

NOT APPLICABLE

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

Section 2 should be filled out in every case.

SECTION 1:

| | | |
|---|----------|--|
| Revenue Realized: | XXXXXXXX | |
| Budget Revenue (Not Including "Deficit (General Budget)") | | |
| Miscellaneous Revenue Not Anticipated | | |
| 2012 Appropriation Reserves Canceled* | | |
| 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 2012 Operation" | | |
| Remainder = ("Excess in Operations" - Sheet 46) | | |
| Deficit | | |
| Anticipated Revenue - Deficit (General Budget)** Balance of "Results of 2013 Operation" | | |
| Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46) | | |

SECTION 2:

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

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

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

NOT APPLICABLE

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

OPERATING SURPLUS - WATER UTILITY

NOT APPLICABLE

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

ANALYSIS OF BALANCE DECEMBER 31, 2012 (FROM WATER UTILITY - TRIAL BALANCE)

NOT APPLICABLE

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

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

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

NOT APPLICABLE

Balance December 31, 2012

Increased by:

Water Rents Levied

Decreased by:

Collections

Overpayments applied

Transfer to Water Liens

Other

Balance December 31, 2013

SCHEDULE OF WATER UTILITY LIENS

NOT APPLICABLE

Balance December 31, 2012

Increased by:

Transfers from Accounts Receivable

Penalties and Costs

Other

Decreased by:

Collections

Other

Balance December 31, 2013

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

NOT APPLICABLE

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

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

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

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

NOT APPLICABLE

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS**

WATER UTILITY ASSESSMENT BONDS

NOT APPLICABLE

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

NOT APPLICABLE

WATER UTILITY CAPITAL BONDS

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

NOT APPLICABLE

INTEREST ON BONDS - WATER UTILITY BUDGET

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

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 2013

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

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

WATER UTILITY ASSESSMENT LOANS

NOT APPLICABLE

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

NOT APPLICABLE

WATER UTILITY CAPITAL LOANS

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

NOT APPLICABLE

INTEREST ON LOANS - WATER UTILITY BUDGET

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

NOT APPLICABLE

LIST OF LOANS ISSUED DURING 2013

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

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

NOT APPLICABLE

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

Sheet 50

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

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

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

MEMO: See Sheet 33 for clarification of "Original Date of Issue"

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

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

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

NOT APPLICABLE

| | Debit | Credit |
|--|----------|----------|
| Balance January 1, 2013 | XXXXXXXX | |
| Received from 2013 Budget Appropriation * | XXXXXXXX | |
| | XXXXXXXX | |
| Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) | XXXXXXXX | |
| | | |
| List by Improvements - Direct Charges Made for Preliminary Costs: | XXXXXXXX | XXXXXXXX |
| | | XXXXXXXX |
| Appropriated to Finance Improvement Authorizations | | XXXXXXXX |
| | | XXXXXXXX |
| Balance December 31, 2013 | | XXXXXXXX |
| | | |

NOT APPLICABLE

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGDED TO LIABILITIES AND SURPLUS**

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2012 | RECEIPTS | | | | | Disbursements | Balance Dec. 31, 2013 |
|---|-----------------------------------|--------------------------|---------------------|----------------|--------|--------|---------------|--------------------------|
| | | Assessments and Liens | Operating Budget | Miscellaneous | | | | |
| Assessment Serial Bond Issues: | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx |
| Ord. # 93-661 County Line Sewer | \$66,244.56 | \$415.00 | | \$25.00 | | | | \$66,684.56 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Assessment Bond Anticipation Note Issues: | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx |
| | | | | | | | | |
| Due From 3rd Party | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Trust Surplus | 96,009.53 | | | | | | | 96,009.53 |
| *Less Assets "Unfinanced" | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx | xxxxxx |
| | | | | | | | | |
| TOTAL | \$162,254.09 | \$415.00 | | \$25.00 | | | | \$162,694.09 |

Sheet 57

*Show as red figure

STATEMENT OF 2013 OPERATION

SEWER UTILITY

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

SECTION 1:

NOT APPLICABLE

| | | |
|--|----------|--|
| Revenue Realized: | XXXXXXXX | |
| Budget Revenue (Not Including "Deficit (General Budget)") | | |
| Miscellaneous Revenue Not Anticipated | | |
| 2012 Appropriation Reserves Canceled* | | |
| | | |
| 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 Sewer Utility for 2012:

| | | |
|---|--------------|--------------|
| 2012 Appropriation Reserves Canceled in 2013 | \$694,764.32 | |
| Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None" | | |
| * Excess (Revenue Realized) | | \$694,764.32 |

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

RESULTS OF 2013 OPERATIONS - SEWER UTILITY

| | Debit | Credit |
|--|----------------|----------------|
| Excess in Anticipated Revenues | XXXXXXXXXX | \$440,188.46 |
| Unexpended Balances of Appropriations | XXXXXXXXXX | |
| Miscellaneous Revenue Not Anticipated | XXXXXXXXXX | 30,656.37 |
| Unexpended Balances of 2012 Appropriation Reserves * | XXXXXXXXXX | 694,764.32 |
| Prior Overpayments Canceled | | 63.61 |
| Deficit in Anticipated Revenue | | XXXXXXXXXX |
| Refund of Prior Year Revenue | | XXXXXXXXXX |
| Operating Deficit - to Trial Balance | XXXXXXXXXX | |
| Excess in Operations - to Operating Surplus | \$1,165,672.76 | XXXXXXXXXX |
| * See restriction in amount on Sheet 45, SECTION 2 | \$1,165,672.76 | \$1,165,672.76 |

OPERATING SURPLUS - SEWER UTILITY

| | Debit | Credit |
|--|----------------|----------------|
| Balance January 1, 2013 | XXXXXXXXXX | \$3,473,629.96 |
| Excess in Results of 2013 Operations | XXXXXXXXXX | 1,165,672.76 |
| Amount Appropriated in 2013 Budget - Cash | \$1,218,976.00 | XXXXXXXXXX |
| Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services | | XXXXXXXXXX |
| Anticipated as Current Fund Revenue | 400,000.00 | |
| Balance December 31, 2013 | 3,020,326.72 | XXXXXXXXXX |
| | \$4,639,302.72 | \$4,639,302.72 |

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

| | | |
|---|--|----------------|
| Cash | | \$4,140,725.82 |
| Investments | | |
| Interfund Accounts Receivable | | |
| Subtotal | | \$4,140,725.82 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance | | 1,120,399.10 |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) | | \$3,020,326.72 |
| Other Assets Pledged to Operating Surplus * | | |
| Deferred Charges # | | |
| Operating Deficit # | | |
| Total Other Assets | | |
| | | \$3,020,326.72 |

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

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

| | | |
|--------------------------------|-----------------------------|----------------------------|
| Balance December 31, 2012 | | <u>\$108,579.09</u> |
| Increased by: | | |
| Sewer Rents Levied | | <u>3,321,783.78</u> |
| Decreased by: | | |
| Collections | <u>\$3,245,279.51</u> | |
| Overpayments & Prepaid Applied | <u>10,908.95</u> | |
| Transfer to Sewer Liens | <u> </u> | |
| Other | <u> </u> | |
| | | <u>3,256,188.46</u> |
| Balance December 31, 2013 | | <u><u>\$174,174.41</u></u> |

SCHEDULE OF SEWER UTILITY LIENS

NOT APPLICABLE

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

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

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

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 Authorization - | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 2. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 3 | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 4. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 5. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 6. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 7. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 8. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 9. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| 10. | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

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

NOT APPLICABLE

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

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

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| <u>In favor of</u> | <u>On Account of</u> | <u>Date Entered</u> | <u>Amount</u> | <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
SEWER UTILITY ASSESSMENT BONDS**

| | Debt | Credit | 2014 Debt Service |
|---|-------------|-------------|-------------------|
| Outstanding January 1, 2013 | XXXXXXXXXX | \$90,000.00 | |
| Issued | XXXXXXXXXX | | |
| | | | |
| Paid | \$20,000.00 | XXXXXXX | |
| Outstanding December 31, 2013 | 70,000.00 | XXXXXXX | |
| | \$90,000.00 | \$90,000.00 | |
| 2014 Bond Maturities - Assessment Bonds | | | \$ 20,000.00 |
| 2014 Interest on Bonds* | | \$ 2,990.00 | |
| NOT APPLICABLE | | | |

SEWER UTILITY CAPITAL BONDS

| | | | |
|--------------------------------------|---------|------------|----|
| Outstanding January 1, 2013 | XXXXXXX | | |
| Issued | XXXXXXX | | |
| Paid | | XXXXXXX | |
| | | | |
| Outstanding, December 31, 2013 | | XXXXXXXXXX | |
| | | | |
| 2014 Bond Maturities - Capital Bonds | | | \$ |
| 2014 Interest on Bonds* | | \$ | |
| NOT APPLICABLE | | | |

INTEREST ON BONDS - SEWER UTILITY BUDGET

| | | |
|--|----|----|
| 2014 Interest on Bonds (*Items) | \$ | |
| Less: Interest Accrued to 12/31/13 (Trial Balance) | \$ | |
| Subtotal | \$ | |
| Add: Interest to be Accrued as of 12/31/14 | \$ | |
| Required Appropriation 2014 | | \$ |
| NOT APPLICABLE | | |

LIST OF BONDS ISSUED DURING 2013

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

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

SEWER UTILITY ASSESSMENT LOANS

NOT APPLICABLE

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

SEWER UTILITY CAPITAL LOANS

| | | | |
|--------------------------------|------------|------------|--|
| Outstanding January 1, 2013 | XXXXXXXXXX | | |
| Issued | XXXXXXXXXX | | |
| Paid | | XXXXXXXXXX | |
| Outstanding, December 31, 2013 | | XXXXXXXXXX | |

2014 Loan Maturities - Capital Loans

2014 Interest on Loans*

NOT APPLICABLE

INTEREST ON LOANS - SEWER UTILITY BUDGET

| | |
|--|----|
| 2014 Interest on Loans (*Items) | \$ |
| Less: Interest Accrued to 12/31/13 (Trial Balance) | \$ |
| Subtotal | \$ |
| Add: Interest to be Accrued as of 12/31/14 | \$ |
| Required Appropriation 2014 | \$ |
| NOT APPLICABLE | |

LIST OF LOANS ISSUED DURING 2013

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

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

NOT APPLICABLE

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

Sheet 64

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

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

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

MEMO: See Sheet 33 for clarification of "Original Date of Issue"

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

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

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 | Payables Canceled | Authorizations Canceled | Balance - December 31, 2013 | |
|---|---------------------------|---------------------|------------------------|---------------------|----------------------|----------------------------|-----------------------------|---------------------|
| | Funded | Unfunded | | | | | Funded | Unfunded |
| 2004-970 Purchase of Asset Management System | \$6,895.00 | | | | | | \$6,895.00 | |
| 2005-994 Neshanic Wastewater Treatment Plant | 19,840.00 | | | | | | 19,840.00 | |
| 2006-1015/2007-1069/2008-1097 Conv. of Neshanic Sta. | | \$217,786.38 | | | | | | \$217,786.38 |
| 2006-1039 Aerial Photos & Topographic Mapping | 182,753.00 | | | | | | 182,753.00 | |
| 2008-1115 Construction of Public Works Facility | 8,819.66 | | | \$1,705.50 | | | 7,114.16 | |
| 2010-1154 Purchase of Equipment | 11,027.00 | | | | | | 11,027.00 | |
| 2010-1155 Relining of Brandywine Force Main | 88,508.00 | | | 85,000.00 | | | 3,508.00 | |
| 2011-1176 Purchase of New Equipment | 29,184.00 | | | | | | 29,184.00 | |
| 2011-1187 Relining & Recon of Brandwine | 100,000.00 | | | 35,542.00 | | | 64,458.00 | |
| 2012-1206 Stoney Brook Road Sewer Project | 483,000.00 | | | | | | 483,000.00 | |
| 2013-1224 Sewer Department Equipment | | | \$500,000.00 | 452,935.00 | | | \$47,065.00 | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | \$930,026.66 | \$217,786.38 | \$500,000.00 | \$575,182.50 | | | \$854,844.16 | \$217,786.38 |

Sheet 66

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

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

| | Debit | Credit |
|--|----------------|----------------|
| Balance January 1, 2013 | XXXXXXXX | \$2,398,164.00 |
| Received from 2013 Budget Appropriation * | XXXXXXXX | |
| Improvement Authorizations Canceled | XXXXXXXX | |
| | XXXXXXXX | |
| | | |
| | XXXXXXXX | XXXXXXXX |
| | | XXXXXXXX |
| Appropriated to Finance Improvement Authorizations | \$500,000.00 | XXXXXXXX |
| | | XXXXXXXX |
| Balance December 31, 2013 | 1,898,164.00 | XXXXXXXX |
| | \$2,398,164.00 | \$2,398,164.00 |

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

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

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

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

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

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

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| | |
|-------------------|--|
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| 1c. | Municipal Budget Local Examination Certification |
| 1d. | Report of Federal and State Financial Assistance Expenditures of Awards |
| 2. | Instructions and Certification |
| 3. & 3a. | Trial Balance - Current Fund |
| 4. | Trial Balance - Public Assistance Fund |
| 5. | Trial Balance - Federal and State Funds |
| 6, 6a & 6c. | Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves |
| 6b. | Municipal Public Defender Certification |
| 7. | Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus |
| 8. | Trial Balance - Capital Fund |
| 9. & 9a. | Cash Reconciliation |
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| 11. & 11a. | Appropriated Reserves for Federal and State Grants |
| 12. | Unappropriated Reserves for Federal and State Grants |
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| 15. | County Taxes Payable - Special District Taxes |
| 16. | Reserves for State and Federal Aid for Library Services |
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| 17. | Allocation of Current Tax Collections |
| 18. | General Budget Appropriations |
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| 20. | Schedule of Miscellaneous Revenues Not Anticipated |
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| 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 |
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| 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., 35a., & 35b. | Improvement Authorizations |
| 36. | Capital Improvement Fund |
| 37. | Down Payment |
| 37. | Capital Improvements Authorized in 2013 |
| 38. | General Capital Surplus, Bond Covenants |
| 39. | Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981) |

UTILITIES ONLY

| | |
|------------------|--|
| 40. | Instructions |
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