ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS	1,954
NET VALUATION TAXABLE 2013	$244,421,380
MUNICODE	1522

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.

BOROUGH of **PINE BEACH** County of **OCEAN**

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: Warren M. Korecky

Name and Title: **Warren M. Korecky, 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, **MARY JANE STIEB**, am the Chief Financial Officer, License # **N - 584**, of the **BOROUGH** of **PINE BEACH** County of **OCEAN** 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	**599 Pennsylvania Avenue, Pine Beach N.J. 08741**
Phone #	**(732) 349-6425**
Fax #	**(732) 240-0533**

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 BOROUGH of PINE BEACH, 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:

General Ledgers not maintained.
Appropriation Sub-Ledgers not proven to cash on a timely basis.

(Registered Municipal Accountant)

SUPLEE, CLOONEY & CO.

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, N.J. 07090

(Address)

(908) 789 - 9300

(Phone Number)

(908) 789-8535

(Fax Number)

Certified by me:
This 6th day of March, 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: _____

Signature: _____

Certificate #: _____

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER
GROUP #1 - INELIGIBLE

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 will not apply for Transitional Aid for 2014.

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

Municipality N/A

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

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

Municipality N/A

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6001800
Fed I.D. #
BOROUGH OF PINE BEACH
Municipality
OCEAN
County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 31,853.72	$ 49,359.19	$

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

_____ Single Audit

_____ Program Specific Audit

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

_____ None

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

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant /contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

Not Applicable

INSTRUCTION

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

CERTIFICATION

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

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 2013 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of $ _____

_____
SIGNATURE OF TAX ASSESSOR

BOROUGH OF PINE BEACH
MUNICIPALITY

OCEAN
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account		Debit	Credit
Cash		$696,677.73	
Petty Cash & Change Fund		163.37	
		$696,841.10	
State of New Jersey - Senior Citizens and Veterans		657.71	
Taxes Receivable		118,145.96	
Current Year	$113,827.37		
Prior Year	4,318.59		
Foreclosed Property		13,587.00	
Revenue Accounts Receivable		6,371.34	
Interfunds:			
Animal Control Trust Fund		3,121.00	
Trust Other Fund			$18,249.78
General Capital Fund			92,531.33
Sewer Utility Operating Fund		24,598.75	
Water Utility Operating Fund		1,129.77	
Water Utility Capital Fund		1,371.75	
Grant Fund			47,871.83
Net Payroll		16,823.18	
Deferred Charges:			
Special Emergency 40A 4-53		30,000.00	
Overexpenditure of 2012 Appropriation Reserves		1,073.75	
Overexpenditure of 2013 Appropriations		1,027.39	
Appropriation Reserves			79,893.60
Encumbrances Payable			20,666.88
Accounts Payable			4,785.58
Prepaid Taxes			53,421.49
Tax Overpayments			1,416.65
Reserve for:			
Revaluation			6,970.06
Insurance Damages			792.28

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Reserve for:		
Reassessment		$7,276.72
Sale of Municipal Assets		693.30
Regional School Taxes Prepaid	$14,371.47	
		$334,569.50 **C**
Reserve for Receivables		199,520.22
Fund Balance		395,030.45
	$929,120.17	$929,120.17

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SUMMARY CURRENT FUND AND STATE AND FEDERAL GRANTS

AS AT DECEMBER 31, 2013

Title of Account		Debit	Credit
Cash	85001	$696,841.10	
Taxes Receivable	85002	118,145.96	
Tax Title Liens	85003		
Foreclosed Property	85004	13,587.00	
Other Receivables	85007	116,316.80	
State and Federal Grants Receivable	85006	44,199.00	
Emergencies and Deferred Charges	85005	32,101.14	
Total Assets	85008	$1,021,191.00	
Cash Liabilities	85009		$426,640.33
Reserve for Receivables	85010		199,520.22
Fund Balance	85011		395,030.45
Total Liabilities, Reserves and Fund Balance	85012		$1,021,191.00

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
PUBLIC ASSISTANCE TRUST FUND #1		
Cash	$13,258.08	
Due Sewer Utility Operating Fund		$3,465.87
Reserve for Expenditures		9,792.21
	$13,258.08	$13,258.08

(Do not crowd - add additional sheets)

*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Grants Receivable	$44,199.00	
Due Current Fund	47,871.83	
Encumbrances Payable		$5,146.99
Reserve for Grants Appropriated		83,567.55
Reserve for Grants Unappropriated		3,356.29
	$92,070.83	$92,070.83

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2012

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND		
Cash	$13,824.79	
Due Current Fund		$3,121.00
Due State of New Jersey	11.40	
Reserve for Expenditures		10,715.19
	$13,836.19	$13,836.19
TRUST OTHER FUND		
Cash	$136,508.97	
Due Current Fund	18,249.78	
Due Payroll Account		$13.93
Reserve for:		
Municipal Alliance		9,592.48
Police Forfeiture Fund		691.00
C.O.A.H. Deposits		40,241.79
Escrow Deposits		79,881.55
Tax Sale Premiums		3,400.00
Accumulated Sick Leave		20,500.00
Marriage Licenses Due State		75.00
Parking Offence Adjudication Act		363.00
	$154,758.75	$154,758.75

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Not Applicable

Municipal Public Defender Expended Prior Year 2012:..... (1) $

x 25%

(2) $ 0.00

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

Note: If the money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the service of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton , N.J. 08625)

Amount in excess of the amount expended: 3 - (1 + 2) =..... $ N/A

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

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

Schedule of Trust Fund Deposits and Reserves

	Purpose	Amount December 31, 2012 per Audit Report	Receipts	Expended	Balance as at December 31, 2013
1.	Municipal Alliance	$ 5,084.92	$ 33,595.50	$ 29,087.94	$ 9,592.48
2.	Police Forfeiture Fund	691.00			691.00
3.	C.O.A.H. Fees	73,655.24	4,554.00	37,967.45	40,241.79
4.	Escrow Deposits	77,067.09	5,652.46	2,838.00	79,881.55
5.	Tax Sale Premiums	900.00	3,800.00	1,300.00	3,400.00
6.	Accumulated Sick Leave	18,500.00	2,000.00		20,500.00
7.	Parking Offence Adjudication Act	353.00	10.00		363.00
8.	Police Outside Overtime	6,880.00		6,880.00	
9.	Marriage Licences due State	50.00	375.00	350.00	75.00
10.					
11.					
12.					
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37.					
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39.					
40.					
41.					
42.					
43.					
44.					
45.					
46.					
	Totals:	$ 183,181.25	$ 49,986.96	$ 78,423.39	$ 154,744.82

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

Not Applicable

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

***Show as red figure**

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	$1,304,479.10	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	$1,304,479.10
Cash	746,265.22	
Grants Receivable	241,111.91	
Deferred Charges:		
Funded	1,374,688.11	
Unfunded	4,059,829.10	
Green Acres Loan Receivable	273,303.00	
Interfunds:		
Due Current Fund	92,531.33	
Bond Anticipation Notes		2,772,100.00
Green Acres Loan Payable		1,374,688.11
Reserve for Preliminary Costs		5,388.74
Reserve for Debt Service		21,980.00
Capital Improvement Fund		109,061.25
Improvement Authorizations		
Funded		289,209.52
Unfunded		2,208,633.08
Fund Balance		6,667.97
	$8,092,207.77	$8,092,207.77
Analysis of Bonds Authorized but Not Issued		
Deferred Unfunded	$4,059,829.10	
Less: Bond Anticipation Note	(2,772,100.00)	
	1,287,729.10	
Add: Cash on Hand	16,750.00	
	$1,304,479.10	

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	$40,597.61	$664,229.45	$8,149.33	$696,677.73
Trust - Assessment				
Trust - Animal Control		13,973.59	148.80	13,824.79
Trust - Other	158.38	137,200.59	850.00	136,508.97
Capital - General		746,265.22		746,265.22
Water - Operating		98,193.51		98,193.51
Water - Capital		808,835.45		808,835.45
Utility Assessment Trust				
Public Assistance** I		13,258.08		13,258.08
Public Assistance II				
Sewer - Operating		155,502.75		155,502.75
Sewer - Capital		53,495.69		53,495.69
Total	$40,755.99	$2,690,954.33	$9,148.13	$2,722,562.19

*Includes Deposits in Transit

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

REQUIRED CERTIFICATION

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

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have

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

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

Signature: Wan M. Kozely

Title: **Registered Municipal Accountant**

CASH RECONCILIATION DECEMBER 31, 2013 (CONTINUED)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD BANK		
A/C#	0036691410	$51,870.36
	0036691585	220,772.96
	0036691526	13,973.59
	0036691437	16,622.53
	0036691445	45,842.66
	0036904538	22,859.88
	0036691542	746,265.22
	0036691488	98,193.51
	0036691496	155,502.75
	0036691534	53,495.69
	0036691453	13,258.08
	0036691518	808,835.45
	2757528332	3,547.96
	2757528365	506.88
	4761240872	221.17
	3490490029	2,890.98
	3490599527	27,829.30
	6855079830	9,230.48
	2760940920	4,917.83
	2760940912	2,535.92
BANK OF AMERICA		
A/C#	003878002949	391,586.13
PROVIDENT BANK		
A/C#	604901606	195.00
		$2,690,954.33

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	$17,241.24	$22,000.00	$17,665.28				$21,575.96
Hazardous Discharge Grant	9,975.50						9,975.50
OEM Grant	182.40	6,486.00					6,668.40
Recycling Tonnage Grant		3,677.27	2,096.89	$1,580.38			
Clean Communities Program		4,964.15	4,964.15				
Body Armor Replacement		1,025.39		1,025.39			
Ocean County Tourism Grant		1,150.00		1,150.00			
Community Development Block Grant	32,500.00	5,979.14	32,500.00				5,979.14
Totals	$59,899.14	$45,281.95	$57,226.32	$3,755.77			$44,199.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended		Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Municipal Alliance:								
2012 - State Share	$1,908.75				$534.53			$1,374.22
2012 - Match	1,036.86				(138.96)			1,175.82
2013 - State Share		$22,000.00			20,201.83			1,798.17
2013 - Match		1,500.00			1,500.00			
Recycling Tonnage Grant	37,334.29	3,677.27			15,000.00			26,011.56
Drunk Driving Enforcement Fund	1,011.21				240.00			771.21
Clean Communities Program	6,129.03	4,964.15			3,437.53			7,655.65
Body Armor Replacement Fund	1,584.42	1,025.39			2,145.00			464.81
Haz. Dischg Site Remediation Fund	40,670.82				206.44			40,464.38
Ocean Co. Recycling Mini Grant	2,794.14							2,794.14
OEM Grant	182.40	6,486.00			6,219.00			449.40
Recycling Funds	189.49							189.49
Sustainable NJ Small Grant	2,000.00				1,581.30			418.70
Community Development Block Grant	32,500.00	5,979.14			31,647.28		6,831.86	
Ocean County Tourism Grant		1,150.00			1,150.00			
	$127,341.41	$46,781.95			$83,723.95		$6,831.86	$83,567.55

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations		Received	Applied to Receivable		Cancelled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund	$0.30						$0.30	
Recycling Tonnage Grant	1,580.38			$1,023.18	$1,580.38			$1,023.18
Body Armor Replacement Fund	1,025.39			1,184.99	1,025.39			1,184.99
Clean Communities Program	228.12							228.12
Ocean County Tourism Grant	1,150.00			920.00	1,150.00			920.00
Totals	$3,984.19			$3,128.17	$3,755.77		$0.30	$3,356.29

LOCAL DISTRICT SCHOOL TAX *

Not Applicable

		Debit	Credit
Balance January 1, 2012		xxxxxxxx	xxxxxxxxx
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	
Paid			xxxxxxxxx
Balance December 31, 2013		xxxxxxxx	xxxxxxxxx
School Tax Payable #	85003-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00		xxxxxxxxx

* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

Not Applicable

		Debit	Credit
Balance January 1, 2012	85045-00	xxxxxxxx	
2013 Levy	81105-00	xxxxxxxx	
Interest Earned		xxxxxxxx	
Expended			xxxxxxxxx
			xxxxxxxxx
Balance December 31, 2013	85046-00		xxxxxxxxx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2012		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxx	($15,203.34)
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85032-00	xxxxxxxxx	1,184,403.76
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxx	
Levy Calendar Year 2013		xxxxxxxxx	2,290,865.00
Paid		$2,329,004.39	xxxxxxxxx
Balance December 31, 2013		xxxxxxxxx	xxxxxxxxx
School Tax Prepaid #	85033-00	(14,371.47)	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85034-00	1,145,432.50	xxxxxxxxx
		$3,460,065.42	$3,460,065.42

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

Not Applicable

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

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2012		xxxxxxxxx	xxxxxxxxx
County Taxes	80003-01	xxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxx	$1,630.03
2013 Levy:		xxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxx	859,652.99
County Library	80003-04	xxxxxxxxx	98,664.04
County Health		xxxxxxxxx	35,701.69
County Open Space Preservation		xxxxxxxxx	31,699.15
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxx	
Paid		$1,027,347.90	
Balance December 31, 2013		xxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxxx
		$1,027,347.90	$1,027,347.90

SPECIAL DISTRICT TAXES

Not Applicable

			Debit	Credit
Balance January 1, 2012		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
			xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx	xxxxxxxxx
Total 2013 Levy		80003-07	xxxxxxxxx	
Paid		80003-08		xxxxxxxxx
Balance December 31, 2013		80003-09		xxxxxxxxx

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

Not Applicable

		Debit	Credit
Balance January 1, 2012	80004-01	xxxxxxxxx	
State Library Aid Received in 2013	80004-02	xxxxxxxxx	
Expended	80004-09		xxxxxxxxx
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, 2012	80004-03	xxxxxxxxx	
State Library Aid Received in 2013	80004-04	xxxxxxxxx	
Expended	80004-11		xxxxxxxxx
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, 2012	80004-05	xxxxxxxxx	
State Library Aid Received in 2013	80004-06	xxxxxxxxx	
Expended	80004-13		xxxxxxxxx
Balance December 31, 2013	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Not Applicable

		Debit	Credit
Balance January 1, 2012	80004-07	xxxxxxxxx	
State Library Aid Received in 2013	80004-08	xxxxxxxxx	
Expended	80004-15		xxxxxxxxx
Balance December 31, 2013	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated	80101-	$210,000.00	$210,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated				xxxxxxxxx
Adopted Budget		494,854.95	509,186.99	$14,332.04
Added by N.J. S. 40A:4-87: (List on 17a)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Miscellaneous Revenue Anticipated	80103-	494,854.95	509,186.99	14,332.04
Receipts from Delinquent Taxes	80104-	125,000.00	131,538.76	6,538.76
Amount to be Raised by Taxation:		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	1,590,385.39	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	80107-	1,590,385.39	1,639,605.43	49,220.04
		$2,420,240.34	$2,490,331.18	$70,090.84

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxx	$4,797,788.30
Amount to be Raised by Taxation		xxxxxxxxx	xxxxxxxxx
Local District School Tax	80109-00		xxxxxxxxx
Regional School Tax	80119-00	$2,290,865.00	xxxxxxxxx
Regional High School Tax	80110-00		xxxxxxxxx
County Taxes	80111-00	1,025,717.87	xxxxxxxxx
Due County for Added and Omitted Taxes	80112-00		xxxxxxxxx
Special District Taxes	80113-00		xxxxxxxxx
Municipal Open Space Tax	80120-00		
Reserve for Uncollected Taxes	80114-00	xxxxxxxxx	158,400.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00		xxxxxxxxx
* Excess Non-Budget Revenue (see footnote)	80117-00	1,639,605.43	xxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxx	
		$4,956,188.30	$4,956,188.30

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

STATEMENT OF GENERAL BUDGET REVENUES 2013
(Continued)

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

Not Applicable

Source	Budget	Realized	Excess or Deficit
Total To Sheet 17			

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

CFO Signature _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted			80012-01	$2,420,240.34
2013 Budget - Added by N.J.S. 40A:4-87			80012-02	
Appropriated for 2013 (Budget Statement Item 9)			80012-03	2,420,240.34
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)			80012-04	
Total General Appropriations (Budget Statement Item 9)			80012-05	2,420,240.34
Add: Overexpenditures (see footnote)			80012-06	1,027.39
Total Appropriations and Overexpenditures			80012-07	2,421,267.73
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	$2,155,425.88		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	158,400.00		
Reserved	80012-10	79,893.60		
Total Expenditures			80012-11	2,393,719.48
Unexpended Balances Canceled (see footnote)			80012-12	$27,548.25

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	$14,332.04
Delinquent Tax Collections	80013-02	xxxxxxxxx	6,538.76
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	49,220.04
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxx	27,548.25
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	181,545.06
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
		xxxxxxxxx	
Unexpended Balances of 2012 Approp. Reserves	80013-05	xxxxxxxxx	59,223.81
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxx	
Reserve for Prepaid School Taxes - Net		xxxxxxxxx	831.87
Reserve of Grants Appropriated - Cancelled		xxxxxxxxx	6,831.86
Reserve of Grants Unappropriated - Cancelled		xxxxxxxxx	0.30
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance January 1, 2013	80013-07	$1,184,403.76	xxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxx	1,145,432.50
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 - Net	80013-12	35,292.41	xxxxxxxxx
Refund of Prior Year Revenue			xxxxxxxxx
Senior Citizens & Veterans due State Cancelled		2,000.00	xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	269,808.32	xxxxxxxxx
		$1,491,504.49	$1,491,504.49

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Other Fees and Permits	$7,228.24
Ramp Permits	8,045.00
Parking Permits	1,925.00
J.I.F. Dividend	7,359.24
Police Outside Overtime Administration Fees	15,460.00
DMV Inspection Fees	9,057.00
FEMA Reimbursement	76,407.88
Other Reimbursements	37,088.25
Miscellaneous	18,974.45
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$181,545.06

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxx	$335,222.13
2.		xxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxx	269,808.32
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	$210,000.00	xxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2013	80014-05	395,030.45	xxxxxxxxx
		$605,030.45	$605,030.45

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

Cash		80014-06	$696,841.10
Investments		80014-07	
Sub-Total			696,841.10
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	334,569.50
Cash Surplus		80014-09	362,271.60
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	$657.71	
Deferred Charges #	80014-12	32,101.14	
Cash Deficit #	80014-13		
Grants Receivable			
Total Other Assets		80014-14	32,758.85
		80014-15	$395,030.45

*** IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.**

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A: 4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.), and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis)#			82101-00	$ 4,907,981.31
or				
(Abstract of Ratables)			82113-00	$
2. Amount of Levy Special District Taxes			82102-00	$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			82103-00	$
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			82104-00	$ 3,933.67
5a. Subtotal 2012 Levy	$ 4,911,914.98			
5b. Reductions due to tax appeals**	$			
5c. Total 2012 Levy			82106-00	$ 4,911,914.98
6. Transferred to Tax Title Liens			82107-00	$
7. Transferred to Foreclosed Property			82108-00	$
8. Remitted, Abated or Canceled			82109-00	$ 299.31
9. Discount Allowed			82110-00	$
10. Collected in Cash: In 2012		82121-00	$ 52,917.33	
In 2013 *		82122-00	$ 4,714,218.23	
State's Share of 2013 Senior Citizens and Veteran's Deductions Allowed		82123-00	$ 30,652.74	
R.E.A.P. Revenue		82124-00	$	
Total to Line 14		82111-00	$ 4,797,788.30	
11. Total Credits				$ 4,798,087.61
12. Amount Outstanding December 31, 2013		83120-00		$ 113,827.37

13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is 97.67% (82112-00)

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here _____ & complete sheet 22a.

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 4,797,788.30
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
To Current Taxes Realized in Cash (Sheet 17)	$ 4,797,788.30

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

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

* Include overpayments applied as part of 2013 collections.

** Tax appeals pursuant to RS 54:48-1 et seq approved by resolution governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

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

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 2012 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	$657.71	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	5,750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	26,250.00	xxxxxxxxxx
4. Sr.Citizens Deductions & Veterans Allowed By Tax Collector	250.00	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	$1,597.26
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	2,000.00
9. Received in Cash from State	xxxxxxxxxx	28,652.74
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	657.71
Due To State of New Jersey		xxxxxxxxxx
	$32,907.71	$32,907.71

Calculation of Amount to be included on Sheet 22, Item 10-
2012 Senior Citizens and Veterans Deductions Allowed

Line 2	$5,750.00
Line 3	26,250.00
Line 4	250.00
Sub-Total	32,250.00
Less: Line 7	1,597.26
To Item 10, Sheet 22	$30,652.74

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-		xxxxxxxxx
2. Local District School Tax -	Actual	80016-		
School Budget	Estimate **	80017-		xxxxxxxxx
	Actual			
3. Vocational School Tax -	Estimate *			xxxxxxxxx
	Actual			2,290,865.00
4. Regional School District Tax -	Estimate *			xxxxxxxxx
5. Regional High School Tax -	Actual	80018-		
School Budget	Estimate *	80019-		xxxxxxxxx
	Actual	80020-		1,025,717.87
6. County Tax	Estimate *	80021-		xxxxxxxxx
	Actual	80022-		
7. Special District/ Open Space Taxes	Estimate *	80023-		xxxxxxxxx
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 96.93 % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05		
Analysis of Item 11: Local District School Tax (Amount Shown on Line 2 Above)				
Vocational School Tax (Amount Shown on Line 3 Above)				
Regional School District Tax (Amount Shown on Line 4 Above)		2,202,761.95		
Regional High School Tax (Amount Shown on Line 5 Above)				
County Tax (Amount Shown on Line 6 Above)				
Special District Tax (Amount Shown on Line 7 Above)				
Tax in Local Municipal Budget				
Total Amount (see Line 11)				
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)		80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations				
Item 12 - Appropriation: Reserve for Uncollected Taxes				
Sub-Total				
Less: Item 9 - Total Anticipated Revenues				
Amount to be Raised by Taxation in Municipal Budget		80024-07		

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

** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

ACCELERATED TAX SALE - CHAPTER 99

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

Not Applicable

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

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

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

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

C. Times: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
((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			$131,538.76	xxxxxxx
A. Taxes	83102-00	$131,538.76	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00		xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes		83108-00	xxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxx	
4. Added Taxes		83110-00	4,318.59	xxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens		83104-00	xxxxxxx	(1)
B. Tax Title Liens-Transfers from Taxes		83107-00	(1)	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	135,857.35
8. Totals			135,857.35	135,857.35
9. Balance Brought Down			135,857.35	xxxxxxx
10. Collected:			xxxxxxx	131,538.76
A. Taxes	83116-00	$131,538.76	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00		xxxxxxx	xxxxxxx
11. Interest and Costs - 2013 Tax Sale		83118-00		xxxxxxx
12. 2013 Taxes Transferred to Liens		83119-00		xxxxxxx
13. 2013 Taxes		83123-00	113,827.37	xxxxxxx
14. Balance December 31, 2013			xxxxxxx	118,145.96
A. Taxes	83121-00	118,145.96	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00		xxxxxxx	xxxxxxx
15. Totals			$249,684.72	$249,684.72

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 96.82%

17. Item No. 14 multiplied by percentage shown above is $114,388.92 and represents the maximum amount that may be anticipated in 2012. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance, January 1, 2013	84101-00	$13,587.00	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	$13,587.00
		$13,587.00	$13,587.00

CONTRACT SALES

Not Applicable

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

MORTGAGE SALES

Not Applicable

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

Analysis of Sale of Property:

* Total Cash Collected in 2013	84125-00
Realized in 2013 Budget	
To Results of Operations (Sheet 19)	

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorizations - Municipal*	$	$	$	$
2. Emergency Authorizations - Schools	$	$	$	$
3. Overexpenditure of 2011 Appropriations Reserves	$ 3,322.74	$ 3,322.74	$	$
4. Overexpenditure of 2012 Appropriations	$ 1,545.75	$ 1,545.75	$	$
5. Overexpenditure of 2012 Appropriations Reserves	$	$	$ 1,073.75	$ 1,073.75
6. Overexpenditure of 2013 Appropriations	$	$	$ 1,027.39	$ 1,027.39
7.	$	$	$	$
8.	$	$	$	$
9.	$	$	$	$
10.	$	$	$	$

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

Not Applicable

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated For In Budget of 2014
1.			$	$
2.			$	$
3.			$	$

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES. ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013 By 2013 Budget	REDUCED IN 2013 Canceled by Resolution	Balance Dec. 31, 2013
06/10/09	Preparation of Master Plan	$25,000.00	$5,000.00	$5,000.00	$5,000.00		
10/22/12	Reassessment of Real Property	30,000.00	5,000.00	30,000.00			30,000.00
	Totals	$55,000.00	$10,000.00	$35,000.00	$5,000.00		$30,000.00
				80025-00	80026-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing in full compliance with N.J.S. 40A: 4-53 et seq. and are recorded on this page.

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Not Applicable

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

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

(MUNICIPAL) GENERAL CAPITAL BONDS

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 Bond Maturities - General Capital Bonds			80033-05	$
2014 Interest on Bonds*		80033-06	$	

ASSESSMENT SERIAL BONDS

Not Applicable

Outstanding January 1, 2013	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxx	
2014 Bond Maturities - Assessment Bonds			80033-11	$
2014 Interest on Bonds*		80033-12	$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	$

LIST OF BONDS ISSUED DURING 2013

Not Applicable

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

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

(MUNICIPAL) GENERAL CAPITAL LOAN - GREEN ACRES LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxx	$1,449,413.08	
Issued	80033-02	xxxxxxx		
Paid	80033-03	74,724.97	xxxxxxx	
Outstanding, December 31, 2013	80033-04	1,374,688.11	xxxxxxx	
		1,449,413.08	1,449,413.08	
2014 Loan Maturities			80033-05	$ 76,226.74
2014 Interest on Loans			80033-06	$ 9,114.53
Total 2014 Debt Service for Green Acres Loan			80033-13	$ 85,341.27

Not Applicable

_____ LOANS

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

LIST OF LOANS ISSUED DURING 2013

Not Applicable

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2013 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	$	

TYPE I SCHOOL SERIAL BONDS

Not Applicable

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

LIST OF BONDS ISSUED DURING 2013

Not Applicable

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

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

Not Applicable

		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 For Principal	2014 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1.	01-05 Acq of Land for Storm Water/Water Quality & Management Plan	$62,100.00	12/14/07	$27,000.00	11/07/14	1.375%	$13,500.00	371.25	11/07/14
2.	03-14 Reconstruction of Roads	105,500.00	12/16/04	16,750.00	11/07/14	1.375%	*	230.31	11/07/14
3.	05-03 Acquisition of a Sanitation Truck	190,000.00	12/15/05	50,000.00	11/07/14	1.375%	25,000.00	687.50	11/07/14
4.	06-09 Various Capital Improvements	125,000.00	12/14/06	99,500.00	11/07/14	1.375%	33,000.00	1,368.13	11/07/14
5.	07-01 Reconstruction of Huntington Avenue	25,000.00	12/13/07	8,500.00	11/07/14	1.375%	2,000.00	116.88	11/07/14
6.	07-02 Various Capital Improvements	300,000.00	12/13/07	189,000.00	11/07/14	1.375%	30,000.00	2,598.75	11/07/14
7.	08-03 Reconstruction of Avon Rd, Merion Ave, Buhler Ave & Lincoln Ave	50,100.00	12/11/08	32,500.00	11/07/14	1.375%	2,500.00	446.88	11/07/14
8.	08-07 Various Capital Improvements	500,000.00	12/11/08	427,400.00	11/07/14	1.375%	40,000.00	5,876.75	11/07/14
9.	09-02 Various Capital Improvements	200,950.00	12/10/09	148,950.00	11/07/14	1.375%	20,000.00	2,048.06	11/07/14
10.	09-07 Acquisition of Land	849,750.00	12/10/09	803,750.00	11/07/14	1.375%	30,000.00	11,051.56	11/07/14
11.	10-08 Various Capital Improvements	63,500.00	11/10/11	53,250.00	11/07/14	1.375%	4,250.00	732.19	11/07/14
12.	11-05 Various Capital Improvements	25,000.00	11/10/11	93,500.00	11/07/14	1.375%	10,000.00	1,285.63	11/07/14
13.	13-06 Replacement of the Bulkhead on the Borough's Waterfront Public Land	822,000.00	11/07/13	822,000.00	11/07/14	1.375%		11,302.50	11/07/14
14.									
15.									
	Total	$3,318,900.00		$2,772,100.00			$210,250.00	$38,116.39	
							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.**

*** Cash on hand to pay notes.**

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Not Applicable

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
Total								
						80051-01	80051-02	

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Not Applicable

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Total			
		80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations		Expended		Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
01-05- Acquisition of Land		$37,900.00						$37,900.00
02-09-Improvement of Real Property (Supplemental)	$38,048.13						$38,048.13	
05-07 -Development of Vista Park along the Waterfront	46,906.05	7,000.00					46,906.05	7,000.00
06-09-Various Capital Improvements		80,179.48						80,179.48
07-02-Various Capital Improvements		136,149.53						136,149.53
08-07-Various Capital Improvements		79,129.17			$13,114.56			66,014.61
09-02-Various Capital Improvements		44,210.45						44,210.45
09-07-Acquistion of Land		7,096.10						7,096.10
10-08-Various Capital Improvements	15,005.34	71,500.00					19,255.34	67,250.00
11-05-Various Capital Improvements		77,589.27			51,756.36			25,832.91
13-06 Replacement of the Bulkhead on the Borough's Waterfront Public Land			$822,000.00					822,000.00
13-10 Various Capital Improvements			1,100,000.00				185,000.00	915,000.00
	$99,959.52	$540,754.00	$1,922,000.00		$64,870.92		$289,209.52	$2,208,633.08

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance, January 1, 2013	80031-01	xxxxxxxx	$104,061.25
Received from 2013 Budget Appropriation *	80031-02	xxxxxxxx	10,000.00
		xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx	xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	$5,000.00	xxxxxxxx
Appropriated for Reserve for Preliminary Costs			xxxxxxxx
Balance December 31, 2013	80031-05	109,061.25	xxxxxxxx
		$114,061.25	$114,061.25

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Not Applicable

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

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

Bonds and Notes	$1,737,000.00
Capital Improvement Fund	5,000.00
Grants Receivable	180,000.00
	$1,922,000.00

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
13-06 Replacement of the Bulkhead on the Borough's Waterfront Public Land	$822,000.00	$822,000.00		
13-10 Various Capital Improvements	1,100,000.00	915,000.00	$5,000.00	$5,000.00
Total 80032-00	$1,922,000.00	$1,737,000.00	$5,000.00	$5,000.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxx	$5,922.97
Premium on Sale of Notes		xxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxx	
State Aid Received on Funded Ordinance			
Premium on Sale of Notes			745.00
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxx
Balance December 31, 2013	80029-04	$6,667.97	xxxxxxx
		$6,667.97	$6,667.97

BONDS ISSUED WITH A COVENANT OR COVENANTS

Not Applicable

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

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

3. Amount of Bonds Issued Under Item 1 Maturing in 2013 $ _____

4. Amount of Interest on Bonds with a Covenant - 2013 Requirement $ _____

5. Total of 3 and 4 - Gross Appropriation $ _____

6. Less Amount of Special Trust Fund to be Used $ _____

7. Net Appropriation Required $ _____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.

1. Total Tax Levy for the Year 2013 was $ 4,911,914.98
2. Amount of Item 1 Collected in 2013 (*) $ 4,797,788.30
3. Seventy (70) percent of Item 1 $ 3,438,340.49

(*) Including prepayments and overpayments applied.

B.

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

   Answer YES or NO YES

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

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

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

---

C. Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the years just ended? Answer YES or NO: NO

D.

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

E. Unpaid	2013	2012	Total
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.

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

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Water Utility Operating Fund		
Cash	$98,193.51	
Change Fund	25.00	
Water Accounts Receivable	31,850.24	
Due Current Fund		$1,129.77
Due Sewer Utility Operating Fund		1,722.20
Due Payroll Account		256.44
Deferred Charges:		
Overexpenditure of 2013 Appropriations	751.17	
Overexpenditure of 2012 Approp Reserves	1,721.33	
Accrued Interest on Bonds and Notes		13,355.16
Water Overpayments		1,540.62
Prepaid Rents		21,874.11
Encumbrances Payable		4,146.78
Appropriation Reserves		23,639.78
		67,664.86 **C**
Reserve for Receivables		31,850.24
Fund Balance		33,026.15
	$132,541.25	$132,541.25

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Water Utility Capital Fund		
Estimated Proceeds from Bonds and Notes	$137,750.00	
Bonds and Notes Authorized But Not Issued		$137,750.00
Cash	$808,835.45	
Fixed Capital	1,903,718.34	
Fixed Capital Authorized and Uncompleted	872,972.00	
Due Current Fund		$1,371.75
Improvement Authorizations - Funded		30,888.75
Improvement Authorizations - Unfunded		826,500.00
Bond Anticipation Note Payable		712,500.00
Loan Payable		820,372.27
Capital Improvement Fund		61,500.00
Reserve for Deferred Amortization		46,472.00
Reserve for Amortization		1,059,596.07
Fund Balance		26,324.95
	$3,585,525.79	$3,585,525.79

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2013

Not Applicable

Title of Account	Debit	Credit

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

Not Applicable

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

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-	$47,436.00	$47,436.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Rents	91303-	238,000.00	237,675.83	($324.17)
	91304-			
	91305-			
Added by N.J.S. 40A:4-87: (List)		xxxxxxx	xxxxxxx	xxxxxxx
Additional Rents				
Subtotal		285,436.00	285,111.83	(324.17)
Deficit (General Budget) **	91306-			
	91307-	$285,436.00	$285,111.83	($324.17)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		$285,436.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		285,436.00
Add: Overexpenditures (See Footnote)		751.17
Total Appropriations and Overexpenditures		286,187.17
Deduct Expenditures:		
Paid or Charged	$262,546.97	
Reserved	23,639.78	
Surplus (General Budget) **		
Total Expenditures		286,186.75
Unexpended Balance Canceled (See Footnote)		$0.42

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE; UNEXPENDED BALANCES CANCELED

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

STATEMENT OF 2013 OPERATION

WATER UTILITY

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

SECTION 1:
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 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	$10,066.82	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		$10,066.82

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxx	0.42
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	7,262.62
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxx	10,066.82
Deficit in Anticipated Revenue	324.17	xxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	$17,005.69	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	$17,329.86	$17,329.86

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	$63,456.46
Excess in Results of 2013 Operations	xxxxxxxxx	17,005.69
Amount Appropriated in 2013 Budget - Cash	$47,436.00	xxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 2013	33,026.15	xxxxxxxxx
	$80,462.15	$80,462.15

ANALYSIS OF BALANCE DECEMBER 31, 2013

(FROM WATER UTILITY - TRIAL BALANCE)

Cash		$98,218.51
Investments		
Interfund Accounts Receivable		
Subtotal		98,218.51
Deduct Cash Liabilities Marked with "C" on Trial Balance		67,664.86
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		30,553.65
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	$2,472.50	
Operating Deficit #		
Total Other Assets		2,472.50
		$33,026.15

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		$34,668.67
Increased by:		
Water Rents Levied - Net		234,857.40
Decreased by:		
Collections	$219,892.64	
Overpayments applied		
Transfer to Water Liens		
Other (Prepaid)	17,783.19	
		237,675.83
Balance December 31, 2013		$31,850.24

Not Applicable

SCHEDULE OF WATER UTILITY LIENS

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

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

Not Applicable

	Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1.	Emergency Authorization -	$	$	$	$
2.	Overexpenditure of 2013 Appropriations	$	$	$ 751.17	$ 751.17
3	Overexpenditure of 2012 Appropriation Reserves	$	$	$ 1,721.33	$ 1,721.33
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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$

Not Applicable

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for In Budget of Year 2014
1.				$	
2.				$	
3.				$	
4.				$	

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

WATER UTILITY ASSESSMENT BONDS

Not Applicable

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

WATER UTILITY CAPITAL BONDS

Not Applicable

Outstanding January 1, 2013	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2013		xxxxxxxx	
2014 Bond Maturities - Capital Bonds			$
2014 Interest on Bonds*		$	

INTEREST ON BONDS - WATER UTILITY BUDGET

Not Applicable

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

LIST OF BONDS ISSUED DURING 2013

Not Applicable

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WATER UTILITY ASSESSMENT LOANS

Not Applicable

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

WATER UTILITY CAPITAL LOANS

Outstanding January 1, 2013	xxxxxxx	$839,683.85	
Issued	xxxxxxx		
Paid	$19,311.58	xxxxxxx	
Outstanding, December 31, 2013	820,372.27	xxxxxxxx	
	$839,683.85	$839,683.85	
2014 Loan Maturities - Capital Loans			$ 20,413.14
2014 Interest on Loans*		$ 45,862.86	

INTEREST ON LOANS - WATER UTILITY BUDGET

2013 Interest on Loans (*Items)	$ 45,862.86	
Less: Interest Accrued to 12/31/13 (Trial Balance)	$ 11,940.06	
Subtotal	$ 33,922.80	
Add: Interest to be Accrued as of 12/31/14	$ 11,536.49	
Required Appropriation 2014		$ 45,459.29

LIST OF LOANS ISSUED DURING 2013

Not Applicable

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY 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 Computer to (Interest Date)
						For Principal	For Interest **	
1. Various Water Improvements	$712,500.00	11/8/2012	$712,500.00	11/7/2014	1.375%		$9,796.88	11/7/2014
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Total	$712,500.00		$712,500.00				$9,796.88	

INTEREST ON NOTES - WATER UTILITY BUDGET		
2014 Interest on Notes	$	9,796.88
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$	1,415.10
Subtotal	$	8,381.78
Add: Interest to be Accrued as of 12/31/2014	$	1,415.10
Required Appropriation - 2014	$	9,796.88

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.**

(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	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
08-06 Improvement of Water Utility Wells	$2,972.00						$2,972.00	
11-06 Various Water Improvements	22,788.75	$712,500.00	120,000.00		$872.00		27,916.75	$826,500.00
Total 70000-	$25,760.75	$712,500.00	$120,000.00		$872.00		$30,888.75	$826,500.00

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxxxx	$62,500.00
Received from 2013 Budget Appropriation *	xxxxxxxx	5,000.00
	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
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	$6,000.00	xxxxxxxx
		xxxxxxxx
Balance December 31, 2013	$61,500.00	xxxxxxxx
	$67,500.00	$67,500.00

WATER 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.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Rehabilitation and/or Reconstuction of Water Well No. 1 and the Acq and Installlation of Replacement Metering System	120,000.00	114,000.00	6,000.00	6,000.00
Total	$120,000.00	$114,000.00	$6,000.00	$6,000.00

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	$26,324.95
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxx
Balance December 31, 2013	$26,324.95	xxxxxxxxx
	$26,324.95	$26,324.95

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY OPERATING FUND		
Cash	$155,502.75	
Change Fund	25.00	
	155,527.75	
Sewer Charges Receivable	36,602.76	
Due Current Fund		$24,598.75
Due Sewer Utility Capital Fund		2,457.09
Due Water Operating Fund	1,722.30	
Due Payroll Account		3,643.20
Due Public Assistance Trust Fund I	3,465.87	
Deferred Charges:		
Overexpenditure of 2013 Appropriations	422.86	
Sewer Overpayments		50.01
Accrued Interest on Bonds and Loans		9,573.92
Reserve for Unemployment Compensation		148.19
Prepaid Rents		29,881.51
Encumbrances Payable		2,285.68
Accounts Payable		898.46
Appropriation Reserves		10,918.80
		$84,455.61 C
Reserve for Receivables		36,602.76
Fund Balance		76,683.17
	$197,741.54	$197,741.54

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY CAPITAL FUND		
Estimated Proceeds Bonds and Notes Authorized	$35,000.00	
Bonds Notes Authorized but Not Issued		$35,000.00
Cash	53,495.69	
Fixed Capital	3,225,163.51	
Fixed Capital Authorized and Incomplete	5,000.00	
Due Sewer Operating Fund	2,457.09	
Loan Payable		475,968.80
Capital Improvement Fund		25,000.00
Reserve For:		
Amortization		5,000.00
Deferred Amortization		2,714,194.71
Replacement Fund		60,050.00
Improvement Authorizations:		
Funded		2,445.00
Fund Balance		3,457.78
	$3,321,116.29	$3,321,116.29

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
SEWER UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2013

Not Applicable

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

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

Not Applicable

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

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated		$18,509.00	$18,509.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services				
Sewer Charges		390,220.00	400,897.11	$10,677.11
Miscellaneous		4,500.00	8,737.44	4,237.44
Added by N.J.S. 40A:4-87: (List)		xxxxxxx	xxxxxxx	xxxxxxx
Subtotal		413,229.00	428,143.55	14,914.55
Deficit (General Budget) **	91306-			
	91307-	$413,229.00	$428,143.55	$14,914.55

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		$413,229.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		413,229.00
Add: Overexpenditures (See Footnote)		422.86
Total Appropriations and Overexpenditures		413,651.86
Deduct Expenditures:		
Paid or Charged	$402,732.14	
Reserved	10,918.80	
Surplus (General Budget) **		
Total Expenditures		$413,650.94
Unexpended Balance Canceled (See Footnote)		$0.92

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE; UNEXPENDED BALANCES CANCELED

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

STATEMENT OF 2013 OPERATION

SEWER UTILITY

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

SECTION 1:
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 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 Sewer Utility for 2013:

2012 Appropriation Reserves Canceled in 2013	$33,367.77	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		$33,367.77

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

RESULTS OF 2013 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	$14,914.55
Unexpended Balances of Appropriations	xxxxxxxxx	0.92
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxx	$33,367.77
Deficit in Anticipated Revenue		xxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	48,283.24	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	$48,283.24	$48,283.24

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	$46,908.93
Excess in Results of 2013 Operations	xxxxxxxxx	48,283.24
Amount Appropriated in 2013 Budget - Cash		xxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services	$18,509.00	xxxxxxxxx
Balance December 31, 2013	76,683.17	xxxxxxxxx
	$95,192.17	$95,192.17

ANALYSIS OF BALANCE DECEMBER 31, 2013

(FROM SEWER UTILITY - TRIAL BALANCE)

Cash		$155,527.75
Investments		
Interfund Accounts Receivable		5,188.17
Subtotal		160,715.92
Deduct Cash Liabilities Marked with "C" on Trial Balance		84,455.61
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		76,260.31
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	$422.86	
Operating Deficit #		
Total Other Assets		422.86
		$76,683.17

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		$40,014.86
Increased by:		
Sewer Rents Levied - Net		397,485.01
Decreased by:		
Collections	$375,470.70	
Overpayments applied	150.00	
Transfer to Sewer Liens		
Other (Prepaid Applied)	25,276.41	
		400,897.11
Balance December 31, 2013		$36,602.76

Not Applicable

SCHEDULE OF SEWER UTILITY LIENS

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 -

SEWER UTILITY FUND

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

Not Applicable

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization -	$	$	$	$
2. Overexpenditure of 2013 Appropriations	$	$	$ 422.86	$ 422.86
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

Date	Purpose	Amount
1.		$
2.		$
3.		$
4.		$
5.		$

Not Applicable

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated for In Budget of Year 2014
1.			$	
2.			$	
3.			$	
4.			$	

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

SEWER UTILITY ASSESSMENT BONDS

Not Applicable

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

SEWER UTILITY CAPITAL BONDS

Not Applicable

Outstanding January 1, 2013	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2013		xxxxxxxx	
2014 Bond Maturities - Capital Bonds			$
2014 Interest on Bonds*		$	

INTEREST ON BONDS - SEWER UTILITY BUDGET

Not Applicable

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

LIST OF BONDS ISSUED DURING 2013

Not Applicable

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

SEWER UTILITY ASSESSMENT LOANS

Not Applicable

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

SEWER UTILITY CAPITAL LOANS

Outstanding January 1, 2013	xxxxxxx	$507,770.88	
Issued	xxxxxxx		
Paid	$31,802.08	xxxxxxx	
Outstanding, December 31, 2013	475,968.80	xxxxxxxx	
	$507,770.88	$507,770.88	
2014 Loan Maturities - Capital Loans			$ 33,412.05
2014 Interest on Loans*		$ 23,385.95	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	$ 23,385.95	
Less: Interest Accrued to 12/31/13 (Trial Balance)	$ 9,573.92	
Subtotal	$ 13,812.03	
Add: Interest to be Accrued as of 12/31/14	$ 5,949.61	
Required Appropriation 2014		$ 19,761.64

LIST OF LOANS ISSUED DURING 2013

Not Applicable

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								

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2014 Interest on Notes	$
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$
Subtotal	$
Add: Interest to be Accrued as of 12/31/2014	$
Required Appropriation - 2014	$

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.**

(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	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
00-545 Renovation & Upgrade of the Sewer Utility Plan	$2,445.00						$2,445.00	
Total 70000-	$2,445.00						$2,445.00	

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	$25,000.00
Received from 2013 Budget Appropriation *	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 2013	$25,000.00	xxxxxxxx
	$25,000.00	$25,000.00

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.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Not Applicable

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Total				

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	$3,457.78
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxx
Balance December 31, 2013	$3,457.78	xxxxxxxxx
	$3,457.78	$3,457.78

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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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
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UTILITIES ONLY

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