

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS 7,227
NET VALUATION TAXABLE 2013 144,144,076
MUNICODE 1203

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

CALENDAR YEAR 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 DUNELLEN County OF MIDDLESEX

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

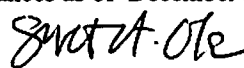
Signature 
Scott H. Olsen
Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or ~~(which I have not prepared)~~ [eliminate one] and information required also included herein, and that this Statement is a exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept at maintained in the Local Unit.

Further, I do hereby certify that I, Scott H. Olsen, am the Chief Financial Officer, License # N-0504, of the Borough of Dunellen, County of Middlesex 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.A. 40A:5-12, as amended. I also give complete assurances veracity of required information included herein, needed prior to certification by the Director of Local Government Services including the verification of cash balances as of December 31, 2013.

Signature 
Title Chief Financial Officer
Address 355 North Avenue Dunellen, NJ 08812
Phone Number (732) 968-3033
Fax Number (732) 968-8605

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses include accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Dunellen 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 the 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 the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matter [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the fiscal year ended December 31, 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/County, taken as a whole.

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

N/A

Certified by me

this 10th day of February, 2014

(Registered Municipal Accountant)
Hodulik & Morrison, P.A.

(Firm Name)
1102 Raritan Avenue

(Address)
Highland Park, NJ 08904

(Address)
(732) 393-1000

(Phone Number)

(Fax Number)

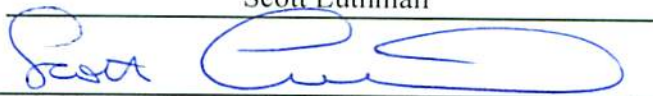
***UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL***

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 2013 as required under N.J.A.C. 5:23-4.17.

Printed name:

Scott Luthman

Signature:



Certificate #:

007139

Date:

2/7/2014

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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


CERTIFICATION OF QUALIFYING municipality

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90%;
4. 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 previous fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax lien sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: Borough of Dunellen

Chief Financial Officer: Scott H. Olsen

Signature: 

Certificate #: N-0504

Date: 2/10/14

CERTIFICATION OF NON-QUALIFYING municipality

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6001756
 Fed. I.D. #
Dunellen
 municipality
Middlesex
 County

Report of Federal and State Financial Assistance
 Expenditure of Awards

Fiscal Year Ending: December 31, 2013

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	<u>\$282,718.82</u>	<u>\$324,034.58</u>	<u>\$ -</u>

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

- ☐ Single Audit
☐ Program Specific Audit
☒ Financial Statement Audit Performed in Accordance
 With Government Auditing Standards (Yellow Book)

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 June 27, 2003) and OMB 04-04. 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.

Scott A. Ole
 Signature of Chief Financial Officer

2/10/14
 Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

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

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

Name _____
Title Chief Financial Officer

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$144,147,726.00


SIGNATURE OF TAX ASSESSOR

BOROUGH OF DUNELLEN
Municipality

MIDDLESEX
County

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

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

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

Title of Account	Debit	Credit
Cash- Treasurer	1,725,719.12	
Change Fund	100.00	
Subtotal Cash	1,725,819.12	
Due from State of N.J. Ch. 73, P.L. 1976	62,122.30	
Taxes Receivable	339,065.25	
Tax Title Liens Receivable	13,601.74	
	352,666.99	
Revenue Accounts Receivable (Municipal Court)	11,017.86	
Property Acquired for Taxes (at Assessed Valuation)	118,000.00	
Due from Sewer Utility Operating Fund	168,641.83	
Subtotal Receivables and Other Accounts with Full Reserves	297,659.69	
Deferred Charges:		
Emergency Appropriations - 5 Year	128,000.00	
	128,000.00	
Appropriation Reserves		239,609.28
Prepaid Taxes		52,440.44
Tax Overpayments		63,185.61
Reserve for Encumbrance		28,104.42
Third Party Lien Redemptions		117,033.18
Due to State of NJ - Various Fees		87.00
Payroll Deductions Payable		10,503.03
Accounts Payable		14,367.09
Reserve for Tax Maps		200.00
Reserve for Sale of Assets		340.07
Reserve for Insurance Reimbursement		13,860.22
Reserve for Hurricane Sandy		186,148.78
Reserve for Codification of Ordinances		67.00
Reserve for Tax Appeals		2,399.53
Due to Trust Fund - Other		51,546.99
Due to Capital Fund		642,616.16
Due to Animal Control Fund		4,849.60
Due to Grant Fund		23,847.29
Reserve for Fire Prevention Fees		5,312.10
Reserve for Master Plan		1,309.18
		1,457,826.97
Reserve for Taxes and Tax Title Liens		352,666.99
Reserve for Receivables		297,659.69
Surplus		458,114.45
	<u>2,566,268.10</u>	<u>2,566,268.10</u>

(Do Not Crowd - add additional sheets)

AS AT DECEMBER 31, 2013

(Do not crowd - add additional sheets)

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2012

(Do not crowd - add additional sheets)

Sheet 4

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013[illegible]

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)
(INCLUDE PAYROLL FUND)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Animal Control Fund:		
Due from Current Fund	\$4,849.60	
Reserve for Animal Control Fund Expenditures		\$4,849.60
	\$4,849.60	\$4,849.60
Trust - Other Fund		
Cash - Treasurer	\$128,784.53	
Due from Capital Fund	\$100,000.00	
Due from Current Fund	\$51,546.99	
Reserve for:		
Affordable Housing		\$50.01
Court Fines -POAA		\$3,227.09
D.A.R.E. Program		\$2,109.42
Dunellen Downtown Management Organization		\$2,253.00
Fire Prevention Fees		\$4,490.50
Law Enforcement Trust		\$20,125.13
Maurer House		\$9,696.66
Off-Duty Police		\$29.41
Performance Bonds		\$1,000.00
Planning Board Escrows		\$73,092.51
Premium on Tax Sale		\$85,800.00
Public Defender		\$3,719.91
Recreation Trust		\$1,601.58
Recycling Funds		\$1,238.70
Reserve for F.E.M.A.		\$16,361.33
Road Opening Deposits		\$200.00
Shade Tree Escrows		\$395.00
Snow Emergency		\$8,997.39
State Firearms		\$427.00
Street Lighting		\$10,000.00
Unemployment Compensation		\$35,516.88
	\$280,331.52	\$280,331.52
Affordable Housing Trust Fund		

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

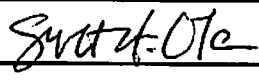
Municipal Public Defender Expended Prior Year (2012):	(1)	\$	11,434.33
		x	25%
	(2)	\$	2,858.58

Municipal Public Defender Trust Cash Balance	(3)	\$	3,719.91
(from fee generation only) December 31, 2013	(3)	\$	-

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

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$ (10,573.00)

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

Chief Financial Officer:	Scott H. Olsen
Signature:	
Certificate #:	N-0504
Date:	December 31, 2013

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount</u> January 1, 2013 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> as at <u>December 31, 2013</u>
1. <u>Affordable Housing</u>	\$ 50.01	\$	\$	\$ 50.01
2. <u>D.A.R.E.</u>	\$ 2,109.42	\$	\$	\$ 2,109.42
3. <u>Dunellen Downtown Management Organization</u>		2,253.00	\$	\$ 2,253.00
4. <u>Dunellen Reporter</u>	\$ 244.00	\$ 1,056.00	\$ 1,300.00	0.00
5. <u>F.E.M.A.</u>	\$ 26,054.83	\$	\$ 9,693.50	\$ 16,361.33
6. <u>Fire Prevention Fees</u>	\$ 6,960.00	\$	\$ 2,469.50	\$ 4,490.50
7. <u>Law Enforcement (Forfeiture)</u>	\$ 20,584.08	\$ 10.05	\$ 469.00	\$ 20,125.13
8. <u>Maurer House</u>	\$ 5,711.90	\$ 16,383.50	\$ 12,398.74	\$ 9,696.66
9. <u>Off-duty Police</u>	\$ 26,305.41	\$ 191,983.50	\$ 218,259.50	\$ 29.41
10 <u>P.O.A.A.</u>	\$ 2,729.09	\$ 498.00	\$	\$ 3,227.09
11. <u>Performance Bonds</u>	\$ 1,000.00	\$	\$	\$ 1,000.00
12. <u>Planning Board Escrows</u>	\$ 68,582.02	\$ 42,668.69	\$ 38,158.20	\$ 73,092.51
13 <u>Premium - 3rd Party TTL</u>	\$ 126,800.00	\$ 29,100.00	\$ 70,100.00	\$ 85,800.00
14 <u>Public Defender</u>	\$ 3,821.34	11,333.00	\$ 11,434.43	\$ 3,719.91
15. <u>Recreation Trust</u>	\$ 8,878.57	\$ 49,811.55	\$ 57,088.54	\$ 1,601.58
16. <u>Recycling Funds</u>	\$ 1,238.70	\$	\$	\$ 1,238.70
17. <u>Reserve for Snow Emergency</u>	\$ 8,997.39	\$	\$	\$ 8,997.39
18. <u>Road Opening Deposits</u>	\$ 200.00	\$	\$	\$ 200.00
19. <u>Shade Tree Escrow</u>	\$ 225.00	\$ 350.00	\$ 180.00	\$ 395.00
20. <u>State Firearm Registrations</u>	\$ 427.00	\$	\$	\$ 427.00
21. <u>Street Lighting</u>	\$ 10,000.00	\$	\$	\$ 10,000.00
22. <u>Unemployment - SUI</u>	\$ 28,490.86	\$ 7,168.52	\$ 142.50	\$ 35,516.88
23. _____	\$	\$	\$	\$ 0.00
24. _____	\$	\$	\$	\$ 0.00
25. _____	\$	\$	\$	\$ 0.00
26. _____	\$	\$	\$	\$ 0.00
27. _____	\$	\$	\$	\$ 0.00
28. _____	\$	\$	\$	\$ 0.00
29. _____	\$	\$	\$	\$ 0.00
30. _____	\$	\$	\$	\$ 0.00
_____	\$	\$	\$	\$ 0.00
_____	\$	\$	\$	\$ 0.00
Totals:	\$ 349,409.62	\$ 352,615.81	\$ 421,693.91	\$ 280,331.52

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2009	RECEIPTS				Prepays Applied	Disbursements	Balance December 31, 2013
		Assessments and Liens	Current Budget	Interest on Investments	Overpayments on Assessments			
Assessment Serial Bond Issues:	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx
		N/A						
Assessment Bond Anticipation Note Issues:	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx
Prepaid Assessments								
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx
Amount Due from General Capital Fund								
Amount Due to Current Fund								
Amount Due to Trust Fund								
Amount Due to General Capital Fund								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Show as red figure

AS AT DECEMBER 31, 2013

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

[illegible]

- Include Deposits in Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: Zorita Ota Title: **Chief Financial Officer**

CASH RECONCILIATION DECEMBER 31, 2013

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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 December 31, 2012	2013 Budget Revenue	N.J.S.A. 40A:4-87 2013	Total 2013 Budget Revenue Realized	Received	Transfer from State & Federal Grants Unappropriated	Transferred/ Cancelled	Balance December 31, 2013
Solid Waste Administration - Recycling Tonnage Grant			\$6,144.49	\$6,144.49	\$6,144.49			
Alcohol Education and Rehabilitation Fund			\$738.85	\$738.85	\$738.85			
Clean Communities Program	\$6,262.91		\$10,658.24	\$10,658.24	\$10,658.24		\$6,262.91	
Municipal Alliance on Alcohol & Drug Abuse	\$74.49			\$0.00			\$74.49	
State of NJ - Division of Motor Vehicles Drunk Driving Enforcement Fund		\$9,129.86	\$5,479.75	\$14,609.61	\$5,479.75	\$9,129.86		
County of Middlesex - CDBG (2008/09)								
County of Middlesex - CDBG (2009/10)	\$937.41				\$937.41			
County of Middlesex - CDBG (2010/11)	\$14,665.45				\$14,665.45			
County of Middlesex - CDBG (2011/12)	\$40,174.00				\$32,327.42		\$7,846.58	
County of Middlesex - CDBG (2012/13)	\$70,806.00						(\$7,846.58)	\$78,652.58
County of Middlesex - CDBG (2013/14)			\$42,367.00	\$42,367.00				\$42,367.00
FEMA Assistance to Firefighters Grant			\$185,250.00	\$185,250.00	\$185,250.00			
FM Global Fire Prevention			\$1,800.00	\$1,800.00	\$1,800.00			
County of Middlesex: Building Restoration	\$28,425.00						\$28,425.00	
State of New Jersey - Department of Communiy Affairs Smart Future Planning Grant	\$31,000.00							\$31,000.00
Hazardous Discharge Grant - Walieczkwicz Garage	\$38,310.00						\$38,310.00	
Hazardous Discharge Grant - The Strip Joint	\$6,018.00							\$6,018.00
NJ DEP - 2010 Green Communities Grant	\$2,000.00						\$2,000.00	

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

[illegible]

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

Grant	Balance December 31, 2012	Transferred from 2013 Budget Appropriations		Total 2013 Budget Appropriations Transferred	Reserve for Encumbrances 2012	Paid or Charged	Reserve for Encumbrances 2013	Cancelled and/or Transferred	Balance December 31, 2013
		Budget	Appropriation by 40A:4-87						
SFY 2002									
Solid Waste Funds	\$3,276.81					\$3,276.81			
SFY 2003									
Hazardous Discharge Grant - Walieckiwicz Garage	\$37,764.41							\$37,764.41	
SFY 2004									
HCD Bonnegut Brook	\$11,568.29					\$5,530.05		\$6,038.24	
SLA-HEOP	\$842.32							\$842.32	
SFY 2005									
Hazardous Discharge Grant - The Strip Joint	\$6,022.13				\$5,617.16	\$1,893.50			\$9,745.79
Matching Funds for Grants	\$19.00				\$4,818.00			\$4,837.00	
SFY 2006									
Municipal Stormwater Regulation Program					\$834.50	\$834.50			
SFY 2007									
Alcohol Education Rehabilitation Fund	\$1,238.11					\$558.00			\$680.11
Municipal Stormwater Regulation Program					\$325.00	\$325.00			
Solid Waste Funds	\$7,253.57					\$4,991.19	\$1,295.28		\$967.10
SFY 2008									
Alcohol Education Rehabilitation Fund	\$2,029.70								\$2,029.70
Solid Waste Funds	\$3,028.24								\$3,028.24
Matching Funds for Grants	\$6,000.00								\$6,000.00
Smart Futures Planning Grant					\$5,384.50	\$4,903.75			\$480.75

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

Grant	Balance December 31, 2012	Transferred from 2013 Budget Appropriations		Total 2013 Budget Appropriations Transferred	Reserve for Encumbrances 2012	Paid or Charged	Reserve for Encumbrances 2013	Cancelled and/or Transferred	Balance December 31, 2013
		Budget	Appropriation by 40A:4-87						
SFY 2009									
Alcohol Education Rehabilitation Fund	\$1,563.53								\$1,563.53
2008 Cool Cities CSIP Local Match	\$6,244.00							\$6,244.00	
Middlesex County Sustainable Economic Growth Improvement	\$36,582.07								\$36,582.07
Middlesex County Bicycle/Pedestrian Safety Grant	\$1,784.00							\$1,784.00	
Municipal Stormwater Regulation Program	\$1,200.81					\$1,200.81			
Solid Waste Administration - Recycling Tonnage	\$7,232.92								\$7,232.92
TY 2009									
Clean Communities Grant	\$7,494.67					\$2,614.94	\$4,879.73		
Alcohol Education Rehabilitation Fund	\$4,269.68								\$4,269.68
Municipal Alliance Local Match	\$2,000.00							\$2,000.00	
2008 Cool Cities Community Stewardship Incentive	\$6,244.00							\$6,244.00	
2008 Cool Cities CSIP Local Match	\$1,274.00							\$1,274.00	
CY 2010									
Clean Communities Grant	\$4,868.64						\$4,868.64		
Solid Waste Administration - Recycling Tonnage Grant	\$10,265.80								\$10,265.80
Municipal Alliance Local Match	\$2,115.00							\$2,115.00	
Division of Criminal Justice - Body Armor Replacement	\$1,341.00				\$715.00	\$1,887.99			\$168.01
NJ Forest Service Business Stimulus Fund	\$0.18							\$0.18	
CY 2011									
Clean Communities Grant	\$9,226.87						\$6,884.63		\$2,342.24
Alcohol Education Rehabilitation Fund	\$5,079.56								\$5,079.56
Municipal Alliance on Alcoholism & Drug Abuse	\$74.49							\$74.49	
Municipal Alliance Local Match	\$900.00							\$900.00	
NJ DEP - 2010 Green Communities Grant	\$1,250.00								\$1,250.00

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

Grant	Balance December 31, 2012	Transferred from 2013 Budget Appropriations		Total 2013 Budget Appropriations Transferred	Reserve for Encumbrances 2012	Paid or Charged	Reserve for Encumbrances 2013	Cancelled and/or Transferred	Balance December 31, 2013
		Budget	Appropriation by 40A:4-87						
CY 2012									
Clean Communities Grant	\$9,077.95								\$9,077.95
Alcohol Education Rehabilitation Fund	\$3,129.86								\$3,129.86
Solid Waste Administration - Recycling Tonnage Grant	\$24,901.27								\$24,901.27
Drunk Driving Enforcement Fund	\$240.88					\$240.88			
Municipal Alliance on Alcoholism & Drug Abuse	\$4,726.18							\$4,726.18	
Municipal Alliance Local Match	\$2,700.00							\$2,700.00	
Division of Criminal Justice - Body Armor Replacement	\$3,764.37								\$3,764.37
NJ Forest Services Volunteer Fire Assistance Grant					\$5,000.00	\$5,000.00			
CY 2013									
Clean Communities Grant			\$10,658.24	\$10,658.24					\$10,658.24
Alcohol Education Rehabilitation Fund			\$738.85	\$738.85					\$738.85
Solid Waste Administration - Recycling Tonnage Grant			\$6,144.49	\$6,144.49					\$6,144.49
Drunk Driving Enforcement Fund		\$9,129.86	\$5,479.75	\$14,609.61		\$10,189.77			\$4,419.84
FEMA Assistance to Firefighters Grant			\$185,250.00	\$185,250.00		\$185,250.00			\$0.00
FM Global Fire Prevention			\$1,800.00	\$1,800.00		\$1,750.59			\$49.41
CDBG - 2008/09									
Moorecraft Park Improvements - CD8811	\$5,678.00							\$5,678.00	
Bonnegut Brook Dredging - CD8812	\$2,946.91							\$2,946.91	
Fire Department Ladder Truck	\$95.86							\$95.86	

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

Grant	Balance December 31, 2012	Transferred from 2013 Budget Appropriations		Total 2013 Budget Appropriations Transferred	Reserve for Encumbrances 2012	Paid or Charged	Reserve for Encumbrances 2013	Cancelled and/or Transferred	Balance December 31, 2013
		Budget	Appropriation by 40A:4-87						
CDBG - 2009/10									
Tree Planting Program	\$0.50							\$0.50	
Sewer Line Repair	\$8,700.00							\$8,700.00	
Manhole Retrofit	\$852.42							\$852.42	
Economic Stimulus Grant	\$14,060.00							\$14,060.00	
CDBG - 2010/11									
Senior Citizen Coordinator - CD9908	\$5,568.55					\$1,818.97		\$3,749.58	
Code Enforcement - CD9910	\$10,000.00					\$10,000.00			
Senior Citizen Improvements - CD9913	\$179.05							\$179.05	
Sewer Line Repair - CD 9914	\$8,700.00							\$8,700.00	
Manhole Retrofit	\$4,000.00							\$4,000.00	
CDBG - 2011/12									
Senior Citizen Coordinator - CD98807	\$3,184.94				\$1,678.46	\$1,930.00		\$2,933.40	
Senior Citizen Van Driver - CD98808	\$8,652.74					\$4,260.44		\$4,392.30	
Code Enforcement - CD98809	\$10,000.00					\$10,000.00			
Bonnegut Brook Dredging - CD98812	\$2,000.00							\$2,000.00	
Sewer Line Repair	\$8,000.00							\$8,000.00	
Manhole Retrofit	\$3,174.00							\$3,174.00	
CDBG - 2012/13									
Senior Citizen Coordinator - CD1202	\$6,000.00							\$6,000.00	
Senior Citizen Van Driver - CD1203	\$11,000.00					\$4,463.41			\$6,536.59
Code Enforcement - CD1204	\$8,000.00					\$8,000.00			
Tree Planting Program - CD1205	\$2,000.00					\$2,000.00			
Sewer Line Replacement - CD1206	\$8,000.00								\$8,000.00
Security Camera at Park - CD1207	\$1,518.00							\$1,518.00	
Senior Bus Purchase						\$54,996.00		(\$57,652.58)	\$2,656.58

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance December 31, 2012	Transferred from 2013 Budget Appropriations		Total 2013 Budget Appropriations Transferred	Reserve for Encumbrances 2012	Paid or Charged	Reserve for Encumbrances 2013	Cancelled and/or Transferred	Balance December 31, 2013
		Budget	Appropriation by 40A:4-87						
CDBG - 2013/14									
Senior Citizen Coordinator - CD1302			\$6,000.00	\$6,000.00					\$6,000.00
Senior Citizen Van Driver - CD1303			\$11,000.00	\$11,000.00					\$11,000.00
Code Enforcement - CD1304			\$8,000.00	\$8,000.00					\$8,000.00
Tree Planting Program - CD1305			\$5,299.00	\$5,299.00					\$5,299.00
Sewer Line Replacement - CD1306			\$12,068.00	\$12,068.00					\$12,068.00
	\$370,905.28	\$9,129.86	\$252,438.33	\$261,568.19	\$24,372.62	\$327,916.60	\$17,928.28	\$96,871.26	\$214,129.95

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance December 31, 2012	Transferred from 2013 Budget Appropriations			Received	Canceled		Balance December 31, 2013
		Budget	Appropriation by 40A:4-87					
Body Armor					\$2,326.64			\$2,326.64
Drunk Driving Enforcement	\$9,129.86	\$9,129.86						
Totals	\$9,129.86	\$9,129.86			\$2,326.64			\$2,326.64

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance December 31, 2012	xxxxxxxx.xx	xxxxxxxx.xx
School Tax Payable # 85001-00	xxxxxxxx.xx	
School Tax Deferred (Not in Excess of 50% of Levy - 2009 - 2010) 85002-00	xxxxxxxx.xx	
Levy School Year December 31, 2012 - December 31, 2013	xxxxxxxx.xx	
Levy Calendar Year	xxxxxxxx.xx	\$10,058,866.00
Paid	\$10,058,866.00	xxxxxxxx.xx
Balance December 31, 2013	xxxxxxxx.xx	xxxxxxxx.xx
School Tax Payable # 85003-00		xxxxxxxx.xx
School Tax Deferred (Not in Excess of 50% of Levy - 2010 - 2011) 85004-00		xxxxxxxx.xx
* Not including Type 1 school debt service, Emergency authorizations-schools, transfer to Board of Education for use of local schools	\$10,058,866.00	\$10,058,866.00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance December 31, 2012 84045-00	xxxxxxxx.xx	
2013 Levy <i>N/A</i> 81105-00	xxxxxxxx.xx	
Interest Earned	xxxxxxxx.xx	
Expenditures		xxxxxxxx.xx
Balance December 31, 2013 85046-00		xxxxxxxx.xx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance December 31, 2012	XXXXXXXX.XX	XXXXXXXX.XX
School Tax Payable # 85031-00	XXXXXXXX.XX	
School Tax Deferred (Not in Excess of 50% of Levy - 2009 - 2010) 85032-00	XXXXXXXX.XX	
Levy School Year December 31, 2012 - December 31, 2013	XXXXXXXX.XX	
Levy Calendar Year	XXXXXXXX.XX	
Paid		XXXXXXXX.XX
Balance December 31, 2013	XXXXXXXX.XX	XXXXXXXX.XX
School Tax Payable # 85003-00		XXXXXXXX.XX
School Tax Deferred (Not in Excess of 50% of Levy - 2010 - 2011) 85004-00		XXXXXXXX.XX
# Must include unpaid requisitions	\$0.00	\$0.00

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance December 31, 2012	XXXXXXXX.XX	XXXXXXXX.XX
School Tax Payable # 85041-00	XXXXXXXX.XX	
School Tax Deferred (Not in Excess of 50% of Levy - 2009 - 2010) 85042-00	XXXXXXXX.XX	
Levy School Year December 31, 2012 - December 31, 2013	XXXXXXXX.XX	
Levy Calendar Year	XXXXXXXX.XX	
Paid		XXXXXXXX.XX
Balance December 31, 2013	XXXXXXXX.XX	XXXXXXXX.XX
School Tax Payable # 85043-00		XXXXXXXX.XX
School Tax Deferred (Not in Excess of 50% of Levy - 2010 - 2011) 85044-00		XXXXXXXX.XX
# Must include unpaid requisitions	\$0.00	\$0.00

COUNTY TAXES PAYABLE

		Debit	Credit
Balance December 31, 2012		XXXXXXXX.XX	XXXXXXXX.XX
County Taxes	80003-01	XXXXXXXX.XX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX.XX	
Prior Year Shortage Cancelled		XXXXXXXX.XX	
Levy:		XXXXXXXX.XX	XXXXXXXX.XX
General County	80003-03	XXXXXXXX.XX	\$2,007,357.59
County Library	80003-04	XXXXXXXX.XX	
County Health		XXXXXXXX.XX	
County Open Space Preservation		XXXXXXXX.XX	\$170,611.46
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX.XX	\$5,855.30
Paid		\$2,183,824.35	XXXXXXXX.XX
Balance December 31, 2013		XXXXXXXX.XX	XXXXXXXX.XX
County Taxes			XXXXXXXX.XX
Due County for Added and Omitted Taxes			XXXXXXXX.XX
		\$2,183,824.35	\$2,183,824.35

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance December 31, 2012	80003-06		XXXXXXXX.XX	XXXXXXXX.XX
Levy: (List Each Type of District Tax Separately - See Footnote)			XXXXXXXX.XX	XXXXXXXX.XX
Fire -	81108-00		XXXXXXXX.XX	XXXXXXXX.XX
Sewer -	81111-00		XXXXXXXX.XX	XXXXXXXX.XX
Water -	81112-00		XXXXXXXX.XX	XXXXXXXX.XX
Garbage -	81109-00		XXXXXXXX.XX	XXXXXXXX.XX
Open Space -			XXXXXXXX.XX	XXXXXXXX.XX
			XXXXXXXX.XX	XXXXXXXX.XX
			XXXXXXXX.XX	XXXXXXXX.XX
Total Levy	80003-07		XXXXXXXX.XX	\$0.00
Paid	80003-08		\$0.00	XXXXXXXX.XX
Balance December 31, 2013	80003-09			XXXXXXXX.XX
			\$0.00	\$0.00

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance December 31, 2012	80004-01	XXXXXXXX.XX	
State Library Aid Received	80004-02	XXXXXXXX.XX	
Expended	80004-09		XXXXXXXX.XX
Balance December 31, 2013	80004-10	\$0.00	
		\$0.00	\$0.00

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE County LIBRARY WITH STATE AID

Balance December 31, 2012	80004-03	XXXXXXXX.XX	
State Library Aid Received	80004-04	XXXXXXXX.XX	
Expended	80004-11		XXXXXXXX.XX
Balance December 31, 2013	80004-12		

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

Balance December 31, 2012	80004-05	XXXXXXXX.XX	
State Library Aid Received	80004-06	XXXXXXXX.XX	
Expended	80004-13		XXXXXXXX.XX
Balance December 31, 2013	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance December 31, 2012	80004-07	XXXXXXXX.XX	
State Library Aid Received	80004-08	XXXXXXXX.XX	
Expended	80004-15		XXXXXXXX.XX
Balance December 31, 2013	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES IN 2013

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	\$237,500.00	\$237,500.00	\$0.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			\$0.00
Miscellaneous Revenue Anticipated:		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Adopted Budget		\$1,226,683.86	\$1,313,223.72	\$86,539.86
Added by N.J.S. 40A:4-87 (List on 17A)		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
		\$252,438.33	\$252,438.33	\$0.00
Total Miscellaneous Revenue Anticipated	80103-	\$1,479,122.19	\$1,565,662.05	\$86,539.86
Receipts from Delinquent Taxes	80104-	\$360,000.00	\$361,110.01	\$1,110.01
Amount to be Raised by Taxation:		xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
(a) Local Tax for Municipal Purposes	80105-	\$4,541,875.00	xxxxxxxx.xx	xxxxxxxx.xx
(b) Addition to Local District School Tax	80106-		xxxxxxxx.xx	xxxxxxxx.xx
(c) Minimum Library Tax		\$187,797.20	xxxxxxxx.xx	xxxxxxxx.xx
Total Amount to be Raised by Taxation	80107-	\$4,729,672.20	\$4,880,743.10	\$151,070.90
		\$6,806,294.39	\$7,045,015.16	\$238,720.77

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxx.xx	\$16,648,433.45
Amount to be Raised by Taxation		xxxxxxxx.xx	xxxxxxxx.xx
Local District School Tax	80109-00	\$10,058,866.00	xxxxxxxx.xx
Vocational School District			xxxxxxxx.xx
Regional School Tax	80119-00		xxxxxxxx.xx
Regional High School Tax	80110-00		xxxxxxxx.xx
County Taxes	80111-00	\$2,177,969.05	xxxxxxxx.xx
Due County for Added and Omitted	80112-00	\$5,855.30	xxxxxxxx.xx
Special District Taxes	80113-00	\$0.00	xxxxxxxx.xx
Municipal Open Space Tax	80120-00		
Reserve for Uncollected Taxes	80114-00	xxxxxxxx.xx	\$475,000.00
Deficit in Required Collection of Current Taxes	80115-00	xxxxxxxx.xx	
Balance for Support of Municipal Budget (or)	80116-00	\$4,880,743.10	xxxxxxxx.xx
*Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxx.xx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxx.xx	
*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.		\$17,123,433.45	\$17,123,433.45

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

Sheet 17a

STATEMENT OF GENERAL BUDGET APPROPRIATIONS

2013

2013 Budget as Adopted	80012-01	\$6,553,856.06
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	\$252,438.33
Appropriated for 2013 (Budget Statement Item 9)	80012-03	\$6,806,294.39
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	\$0.00
Total General Appropriations (Budget Statement Item 9)	80012-05	\$6,806,294.39
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	\$6,806,294.39
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$6,085,680.68
Paid or Charged - Reserve for Uncollected Taxes	80012-09	\$475,000.00
Reserved	80012-10	\$239,609.28
Total Expenditures	80012-11	\$6,800,289.96
Unexpended Balances Cancelled (see footnote)	80012-12	\$6,004.43

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 this 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 1 SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXX.XX	XXXXXXXX.XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX.XX	\$86,539.86
Delinquent Tax Collections	80013-02	XXXXXXXX.XX	\$1,110.01
		XXXXXXXX.XX	
Required Collections of Current Taxes	80013-03	XXXXXXXX.XX	\$151,070.90
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXX.XX	\$6,004.43
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX.XX	\$59,109.71
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed property (Sheet 27)	81114-	XXXXXXXX.XX	
Payments in Lieu of Taxes on Real property	81120-	XXXXXXXX.XX	
Sale of Municipal Assets		XXXXXXXX.XX	
Unexpended Balances of 2013 Approp. Reserves	80013-05	XXXXXXXX.XX	\$62,222.43
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXX.XX	
Net Adjustments to Cash (Bank Error, Interfund payovers, etc.)		XXXXXXXX.XX	
Prior Year Senior Citizens Allowed - 2011		XXXXXXXX.XX	
Cancel Grant Receivable/Rserves per Resolution (net)		XXXXXXXX.XX	\$20,014.86
		XXXXXXXX.XX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX.XX	XXXXXXXX.XX
Balance December 31, 2012	80013-07		XXXXXXXX.XX
Balance December 31, 2013	80013-08	XXXXXXXX.XX	
Deficit in Anticipated Revenues:		XXXXXXXX.XX	XXXXXXXX.XX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX.XX
Delinquent Tax Collections	80013-10		XXXXXXXX.XX
Adjust Reserves for Accounts Receivable			XXXXXXXX.XX
Required Collection of Current Taxes	80013-11		XXXXXXXX.XX
Interfund Advances Originating in 2013	80013-12	\$168,641.83	XXXXXXXX.XX
Prior Year 100% Disabled Vet per Resolution			XXXXXXXX.XX
Prior Year Revenues Returned			XXXXXXXX.XX
			XXXXXXXX.XX
Cancel Prior Year Grants Receivable			XXXXXXXX.XX
			XXXXXXXX.XX
Prior Year Senior Citizens Disallowed - 2012		\$250.00	XXXXXXXX.XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX.XX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	\$217,180.37	XXXXXXXX.XX
		\$386,072.20	\$386,072.20

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance December 31, 2012	80014-01	xxxxxxx.xx	\$478,434.08
2.		xxxxxxx.xx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxx.xx	\$217,180.37
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	\$237,500.00	xxxxxxx.xx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxx.xx
6.			xxxxxxx.xx
7. Balance December 31, 2013		\$458,114.45	xxxxxxx.xx
		\$695,614.45	\$695,614.45

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

Cash	80014-06	\$1,725,819.12
Investments	80014-07	\$0.00
Sub Total		\$1,725,819.12
Deduct Cash Liabilities Marked with a "C" on Trial Balance	80014-08	\$1,457,826.97
Cash Surplus	80014-09	\$267,992.15
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	\$62,122.30
Deferred Charges #	80014-12	\$128,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	\$190,122.30
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15	\$458,114.45

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	<u>\$16,967,200.40</u>
2. Amount of Levy Special District Taxes	82113-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82102-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82103-00	
4a. Amount Levied for Added Taxes Special District		
5a. Subtotal 2013 Levy		<u>\$17,012,808.66</u>
5b. Reductions due to tax appeals**		
5c. Total 2013 Tax Levy	82106-00	<u>\$17,012,808.66</u>
6. Transferred to Tax Title Liens	82107-00	<u>\$0.00</u>
7. Transferred to Foreclosed property	82108-00	
8. Remitted, Abated or Cancelled	82109-00	<u>\$25,309.96</u>
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2012	82121-00	<u>\$63,679.11</u>
In 2013*	82122-00	<u>\$16,189,453.04</u>
Homestead Benefit Credit	82124-00	<u>\$333,689.07</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>\$61,612.23</u>
Total to Line 14	82111-00	<u><u>\$16,648,433.45</u></u>
11. Total Credits		<u>\$16,673,743.41</u>
12. Amount Outstanding December 31, 2013	83120-00	<u>\$339,065.25</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c)		<u>97.85%</u>
	82112-00	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	<u>\$16,648,433.45</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	<u>\$0.00</u>
To Current Taxes Realized in Cash (Sheet 17)	<u>\$16,648,433.45</u>

Note A: In showing 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. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Included overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

1

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	-
LESS: Proceeds from Accelerated Tax Sale.....	\$	-
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		0.00%

(2) Utilizing Tax Levy 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 Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		0.00%

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

	Debit	Credit
1. Balance December 31, 2012	xxxxxxx.xx	xxxxxxx.xx
Due From State of New Jersey	\$56,010.07	xxxxxxx.xx
Due To State of New Jersey	xxxxxxx.xx	
2. Sr. Citizens & Veterans Deductions per Tax Billings	\$55,500.00	xxxxxxx.xx
3.		xxxxxxx.xx
4. Sr. Citizens Deductions Allowed by Tax Collector	-	xxxxxxx.xx
5. Veterans Deductions Allowed by Tax Collector	6,112.23	
6. Sr. Citizens Deductions Allowed by Tax Collector - 2012		
7. Sr. Citizens Deductions Disallowed by Tax Collector	xxxxxxx.xx	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2012 Taxes	xxxxxxx.xx	250.00
9. Received in Cash from State	xxxxxxx.xx	55,250.00
10. Sr. Citizens and Veterans Administrative Fee		
11.		
12. Balance December 31, 2013	xxxxxxx.xx	xxxxxxx.xx
Due From State of New Jersey	xxxxxxx.xx	\$62,122.30
Due To State of New Jersey		xxxxxxx.xx
	\$117,622.30	\$117,622.30


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

Line 2	\$55,500.00
Line 3	\$0.00
Line 4	\$0.00
Line 5	\$6,112.23
Sub Total	\$61,612.23
Less: Line 7	\$0.00
To Item 10, Sheet 22	\$61,612.23

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

		Debit	Credit
Balance December 31, 2012		xxxxxxxx.xx	\$4,388.83
Taxes Pending Appeals	\$4,388.83	xxxxxxxx.xx	xxxxxxxx.xx
Interest Earned on Taxes Pending Appeals		xxxxxxxx.xx	xxxxxxxx.xx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxx.xx	
Interest Earned on Taxes Pending State Appeal		xxxxxxxx.xx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations		\$1,989.30	xxxxxxxx.xx
(Portion of Appeal won by municipality, including Interest)			xxxxxxxx.xx
Balance December 31, 2013		\$2,399.53	xxxxxxxx.xx
Taxes Pending Appeals*	\$2,399.53	xxxxxxxx.xx	xxxxxxxx.xx
Interest Earned on Taxes Pending Appeals		xxxxxxxx.xx	xxxxxxxx.xx
		\$4,388.83	\$4,388.83

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



Signature of Tax Collector

T-1553

License #

1/31/14

Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12)

\$ -

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

\$ -

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year

0.00%

{(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)	\$0.00
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 December 31, 2012			\$374,488.93	xxxxxxxx.xx
A. Taxes	83102-00	\$360,887.19	xxxxxxxx.xx	xxxxxxxx.xx
B. Tax Title Liens	83103-00	\$13,601.74	xxxxxxxx.xx	xxxxxxxx.xx
2. Cancelled:			xxxxxxxx.xx	xxxxxxxx.xx
A. Taxes	83105-00		xxxxxxxx.xx	
B. Tax Title Liens	83106-00		xxxxxxxx.xx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxx.xx	xxxxxxxx.xx
A. Taxes	83108-00		xxxxxxxx.xx	
B. Tax Title Liens	83109-00		xxxxxxxx.xx	
4. Added Taxes	83110-00		\$222.82	xxxxxxxx.xx
5. Added Tax Title Liens	83111-00			xxxxxxxx.xx
6. Adjustment between Taxes (Other than current year)				
and Tax Title Liens:			xxxxxxxx.xx	xxxxxxxx.xx
A. Taxes - Transfers to Tax Title Liens	83104-00		xxxxxxxx.xx	(1) \$0.00
B. Tax Title Liens - transfers from Taxes	83107-00		(1) \$0.00	xxxxxxxx.xx
7. Balance Before Cash Payments			xxxxxxxx.xx	\$374,711.75
8. Totals			\$374,711.75	\$374,711.75
9. Balance Brought Down			\$374,711.75	xxxxxxxx.xx
10. Collected			xxxxxxxx.xx	\$361,110.01
A. Taxes	83116-00	\$361,110.01	xxxxxxxx.xx	xxxxxxxx.xx
B. Tax Title Liens	83117-00	\$0.00	xxxxxxxx.xx	xxxxxxxx.xx
11. Interest and Costs - 2013 Tax Sale				xxxxxxxx.xx
12. 2013 Taxes Transferred to Liens				xxxxxxxx.xx
13. 2013 Taxes			\$339,065.25	xxxxxxxx.xx
14. Balance December 31, 2013			xxxxxxxx.xx	\$352,666.99
A. Taxes	83121-00	\$339,065.25	xxxxxxxx.xx	xxxxxxxx.xx
B. Tax Title Liens	83122-00	\$13,601.74	xxxxxxxx.xx	xxxxxxxx.xx
15. Totals			\$713,777.00	\$713,777.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 96.37%

17. Item No. 14 multiplied by percentage shown above is \$339,865.46 and represents the
maximum amount that may be anticipated in CY 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance December 31, 2012	84101-00	\$118,000.00	xxxxxxxx.xx
2. Foreclosed or Deeded in 2013			xxxxxxxx.xx
3. Tax Title Liens	84103-00		xxxxxxxx.xx
4. Taxes Receivable	84104-00		xxxxxxxx.xx
5A.	84102-00		xxxxxxxx.xx
5B.	84105-00	xxxxxxxx.xx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxx.xx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxx.xx	
8. Sales		xxxxxxxx.xx	xxxxxxxx.xx
9. Cash *	84109-00	xxxxxxxx.xx	
10. Contract	84110-00	xxxxxxxx.xx	
11. Mortgage	84111-00	xxxxxxxx.xx	
12. Loss on Sales	84112-00	xxxxxxxx.xx	
13. Gain on Sales	84113-00		xxxxxxxx.xx
14. Balance December 31, 2013	84114-00	xxxxxxxx.xx	\$118,000.00
		\$118,000.00	\$118,000.00

CONTRACT SALES

		Debit	Credit
15. Balance December 31, 2012	84115-00		xxxxxxxx.xx
16. 2013 Sales from Foreclosed Property	84116-00		xxxxxxxx.xx
17. Collected *	84117-00	xxxxxxxx.xx	
18.	84118-00	xxxxxxxx.xx	
19. Balance December 31, 2013	84119-00	xxxxxxxx.xx	

MORTGAGE SALES

		Debit	Credit
20. Balance December 31, 2012	84120-00		xxxxxxxx.xx
21. TY 2013 Sales from Foreclosed property	84121-00		xxxxxxxx.xx
22. Collected *	84122-00	xxxxxxxx.xx	
23.	84123-00	xxxxxxxx.xx	
24. Balance December 31, 2013	84124-00	xxxxxxxx.xx	

Analysis of Sale of Property: \$0.00
 *Total Cash Collected in TY 2013 (84125-00)

Realized in TY 2013 Budget

To Results of Operations (Sheet 19)

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	<u>Amount</u> <u>January 1, 2013</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2013</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>2013</u>	<u>Balance</u> <u>as at</u> <u>December 31, 2013</u>
1. Emergency Authorization - Municipal*	\$ 12,500.00	\$ 12,500.00	\$ -	\$ -
2. Emergency Authorizations - Schools	\$ -	\$ -	\$ -	\$ -
3. Hurricane Sandy	\$ 160,000.00	\$ 32,000.00	\$ -	\$ 128,000.00
4.	\$ -	\$ -	\$ -	\$ -
5.	\$ -	\$ -	\$ -	\$ -
6.	\$ -	\$ -	\$ -	\$ -
7.	\$ -	\$ -	\$ -	\$ -
8.	\$ -	\$ -	\$ -	\$ -
9.	\$ -	\$ -	\$ -	\$ -
10.	\$ -	\$ -	\$ -	\$ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

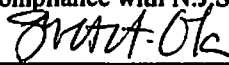
<u>In favor of</u>	<u>On account of</u>	<u>Date entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>2014</u>
1.			\$	
2.			\$	
3.			\$	
4.			\$	

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 January 1, 2013	REDUCED IN 2013		Balance December 31, 2013
					By 2013 Budget	Canceled by Resolution	
12/17/2012	Hurricane Sandy			\$160,000.00	\$32,000.00		\$128,000.00
Totals		\$0.00	\$0.00	\$160,000.00	\$32,000.00	\$0.00	\$128,000.00
				80025-00	80026-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body 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 column 'Balance December 31, 2013' must be entered here and then raised in the CY 2014 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized	Balance December 31, 2012	REDUCED IN 2013		Balance December 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 body 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 column Balance December 31, 2013 must be entered here and then raised in the 2014 budget.

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

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding December 31, 2012	80033-01	xxxxxxxx.xx	\$0.00	
Issued	80033-02	xxxxxxxx.xx		
Paid	80033-03	\$0.00	xxxxxxxx.xx	
Outstanding, December 31, 2013	80033-04	\$0.00	xxxxxxxx.xx	
		\$0.00	\$0.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$0.00
2014 Interest on Bonds *		80033-06	\$0.00	

ASSESSMENT SERIAL BONDS

Outstanding December 31, 2012	80033-07	xxxxxxxx.xx		
Issued	80033-08	xxxxxxxx.xx		
Paid	80033-09		xxxxxxxx.xx	
Outstanding, December 31, 2013	80033-10		xxxxxxxx.xx	
		\$0.00	\$0.00	
2014 Bond Maturities - Assessment Bonds			80033-11	
2014 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$0.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	\$0.00	\$0.00		

80033-1480033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) NJ ENVIRONMENTAL
INFRASTRUCTURE TRUST 2002A - FUND LOAN**

		Debit	Credit	2014 Debt Service
Outstanding December 31, 2012	80033-01	xxxxxxx.xx	\$485,209.26	
Issued	80033-02	xxxxxxx.xx		
Paid	80033-03	\$48,243.94	xxxxxxx.xx	
Outstanding, December 31, 2013	80033-04	\$436,965.32	xxxxxxx.xx	
		\$485,209.26	\$485,209.26	
2014 Loan Maturities			80033-05	\$48,244.00
2014 Interest on Loans			80033-06	\$0.00
Total 2014 Debt Service for NJ Infrastructure Fund 2002A Loan			80033-13	\$48,244.00

NJ ENVIRONMENTAL INFRASTRUCTURE TRUST 2002A TRUST LOAN

Outstanding December 31, 2012	80033-07	xxxxxxx.xx	\$575,000.00	
Issued	80033-08	xxxxxxx.xx		
Paid	80033-09	\$45,000.00	xxxxxxx.xx	
Outstanding, December 31, 2013	80033-10	\$530,000.00	xxxxxxx.xx	
		\$575,000.00	\$575,000.00	
2014 Loan Maturities			80033-11	\$45,000.00
2014 Interest on Loans			80033-12	\$30,163.00
2014 Debt Service for NJ Infrastructure Trust 2002A Loan			80033-13	\$75,163.00

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	CY 2014 Debt Service
Outstanding December 31, 2012	80034-01	XXXXXXXX.XX		
Issued		XXXXXXXX.XX		
Paid	80034-02		XXXXXXXX.XX	
Outstanding December 31, 2013	80034-03		XXXXXXXX.XX	
2014 Bond Maturities - Term Bonds	80034-04			
2014 Interest on Bonds *	80034-05			

TYPE I SCHOOL SERIAL BONDS

Outstanding December 31, 2012	80034-06	XXXXXXXX.XX		
Issued	80034-07	XXXXXXXX.XX		
Paid	80034-08		XXXXXXXX.XX	
Outstanding December 31, 2013	80034-09		XXXXXXXX.XX	
		\$0.00	\$0.00	
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			\$0.00

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 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 December 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 02-01 Sanitary Sewer Pump Station Improvements	\$50,000.00	9/11/2013	\$50,000.00	6/20/2014	1.05%		\$406.88	6/20/2014
2. 04-01 Columbia Park Improvements	\$35,000.00	9/11/2013	\$35,000.00	6/20/2014	1.05%		\$284.81	6/20/2014
3. 04-07 Streetscape Improvements	\$55,000.00	9/11/2013	\$55,000.00	6/20/2014	1.05%		\$447.56	6/20/2014
4. 06-18 Supplemental Appropriation - Sanitary Sewer	\$10,000.00	9/11/2013	\$10,000.00	6/20/2014	1.05%		\$81.38	6/20/2014
5. 11-11 Improvements to Dunellen Avenue	\$65,000.00	9/11/2013	\$65,000.00	6/20/2014	1.05%		\$528.94	6/20/2014
6. 12-11 Various Capital Improvements	\$37,000.00	9/11/2013	\$37,000.00	6/20/2014	1.05%		\$301.09	6/20/2014
7. 12-12 Improvements to Dunellen Avenue - Phase II	\$76,000.00	9/11/2013	\$76,000.00	6/20/2014	1.05%		\$618.45	6/20/2014
8. 13-07 Various Capital Improvements	\$250,000.00	9/11/2013	\$250,000.00	6/20/2014	1.05%		\$2,034.38	6/20/2014
9.								
10.								
11.								
12.								
13.								
14.								
15.								
Total	\$578,000.00		\$578,000.00			\$0.00	\$4,703.48	

Memo: Designate all "Capital Notes" issued under N.J.S.A. 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.

80051-01

80051-02

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding December 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.			N/A					
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
Total						\$0.00	\$0.00	\$0.00

Memo: *See Sheet 33 for clarification of "Original Date of Issue".
Assessment Notes with an original date of issue of 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

Purpose	Amount of Lease Obligations Outstanding December 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1. 2005 Middlesex County Improvement Authority Capital Lease Program	\$ 78,793.73	\$ 39,396.86	\$ 5,882.46
2. 2012 Middlesex County Improvement Authority Capital Lease Program	\$ 2,239,505.88	\$ 224,090.90	\$ 73,807.25
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	\$ 2,318,299.61	\$ 263,487.76	\$ 79,689.71

00851-01

00851-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - December 31, 2012		2013 Authorizations	Expended	Authorizations Cancelled in 2013	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
01-02 Sanitary Sewer Improvements	\$30,018.50	\$109.61			\$30,128.11	\$0.00	\$0.00
01-09,							
02-01 Sanitary Sewer Pump Station Improvements		\$30,205.58			\$30,205.58	\$0.00	\$0.00
04-01 Columbia Park Improvements (MC Open Space Grant \$1M)		\$27,415.99			\$27,415.99	\$0.00	\$0.00
04-07 Improvements to Streetscape (Central Bus. District NJ DOT \$200,000)		\$20,510.34				\$0.00	\$20,510.34
05-07 Purchase Triple Pumper Combination Fire Truck	\$10,173.98				\$10,173.98	\$0.00	\$0.00
05-08 Fire Department Communications Devices (FEMA \$109,260)		\$148.11			\$148.11	\$0.00	\$0.00
Various Purchases (NJDCA \$95,000)							
05-09A Sewer Jet Vacuum		\$55.92			\$55.92	\$0.00	\$0.00
05-10 Dunellen Redevelopment Project		\$189.93			\$189.93	\$0.00	\$0.00
05-12 Resurfacing of Whittier Avenue NJ DOT \$200,000)		\$602.95			\$602.95	\$0.00	\$0.00
05-18 Sidewalk & Culvert Improvements - New Market Road (NJ	\$202,081.20	\$47,500.00			\$249,581.20	\$0.00	\$0.00
05-20 911 Emergency Equipment		\$235.20			\$235.20	\$0.00	\$0.00
05-21 Supplemental Appropriation - Columbia Park	\$159,375.27					\$159,375.27	\$0.00
06-12 Construct Culvert Under Railroad (DEP \$900,000)	\$905,776.67	\$200,000.00		\$2,691.50		\$903,085.17	\$200,000.00
06-18 Supplemental Appropriation - Sanitary Sewer	\$24,459.45	\$40,000.00		\$2,744.75	\$51,714.70	\$0.00	\$10,000.00
06-25A Acquisition of Equipment - Dump Truck with Plow		\$539.57			\$539.57	\$0.00	\$0.00
07-02A Purchase of Firearms for Police Department		\$10,578.41		\$1,695.00	\$7,451.58	\$0.00	\$1,431.83
07-05 Acquisition of Reverse 9-1-1 Equipment	\$28.76	\$2,600.00			\$2,628.76	\$0.00	\$0.00
07-15 McCoy Park Improvements (MC Open Space \$500,000)		\$11,686.71			\$11,686.71	\$0.00	\$0.00
07-18 West 4th Street Improvements		\$8,933.94			\$8,933.94	\$0.00	\$0.00
07-21 Boiler Replacement in Municipal Building		\$1,701.19			\$1,701.19	\$0.00	\$0.00
08-07 First Street Phase II Improvements (NJ DOT \$235,000)		\$128,966.78				\$0.00	\$128,966.78
08-08A Various Street Improvements	\$443.11	\$500.00			\$943.11	\$0.00	\$0.00
08-08B Manhole Covers		\$951.93			\$951.93	\$0.00	\$0.00
08-08C Various Improvements - Computers, Radar Equipment	\$2,023.50	\$2,750.00			\$2,750.00	\$2,023.50	\$0.00
08-17 Amended McCoy Park Improvements		\$572.75			\$572.75	\$0.00	\$0.00
08-22A Overhead Garage Door	\$2,842.78	\$3,400.00			\$3,400.00	\$2,842.78	\$0.00
08-22B Telephone System	\$205.28	\$10,000.00			\$10,000.00	\$205.28	\$0.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - December 31, 2012		2013 Authorizations	Expended	Authorizations Cancelled in 2013	Balance - December 31, 2013	
	Funded	Unfunded				Funded	Unfunded
08-22C Diesel Mason Dump Truck		\$8,559.97			\$8,559.97	\$0.00	\$0.00
08-22D Bucket Truck	\$9,805.94	\$14,500.00			\$24,305.94	\$0.00	\$0.00
09-04 Front Street Improvements (NJ DOT \$275,000)	\$161.49	\$30,000.00			\$30,161.49	\$0.00	\$0.00
09-10 Acquisition of Property		\$54,419.00				\$0.00	\$54,419.00
09-12A McCoy Park Equipment Acquisition	\$1,010.00					\$1,010.00	\$0.00
09-12B Repaving Portion of Madison Avenue	\$19,118.03					\$19,118.03	\$0.00
09-12D Purchase Diesel Pick-up Truck	\$2,448.53					\$2,448.53	\$0.00
09-12E Replace Fire House Roof	\$12,340.92					\$12,340.92	\$0.00
09-12F Replace Fire House Furnace	\$3,383.50					\$3,383.50	\$0.00
09-12G Acquisition of Turn Out Gear	\$6,424.41			\$6,424.41		\$0.00	\$0.00
09-12H Improvements to Air House	\$3,029.51					\$3,029.51	\$0.00
09-12I Replacement of Cell Block Plumbing	\$2,160.56					\$2,160.56	\$0.00
09-12J Acquisition of Dictigraph for Police Department	\$2,282.21					\$2,282.21	\$0.00
09-12K Improvements to Dispatch Area	\$840.61					\$840.61	\$0.00
09-12L Acquisition of Fire House generator	\$226.60			\$65.99		\$160.61	\$0.00
09-14 Streetscape Improvements	\$94,331.26	\$250.00				\$94,331.26	\$250.00
10-05 Sewerage Improvements	\$8,580.73	\$171,000.00				\$8,580.73	\$171,000.00
10-10 Improvements to Fairview Avenue (NJ DOT \$360,000)	\$30,862.29	\$50,500.00				\$30,862.29	\$50,500.00
11-11 Improvements to Dunellen Avenue (NJ DOT \$350,000)	\$348,656.14	\$65,000.00		\$326,017.38		\$22,638.76	\$65,000.00
12-11 Various Improvements	\$599,284.44	\$37,050.00		\$540,672.45		\$58,611.99	\$37,050.00
12-16 Improvements to Dunellen Avenue Phase II (NJ DOT \$350,000)	\$354,000.00	\$76,000.00		\$30,904.68		\$323,095.32	\$76,000.00
13-07 Various Capital Improvements			\$270,000.00	\$151,045.04		\$0.00	\$118,954.96
Total	\$2,836,375.67	\$1,057,433.88	\$270,000.00	\$1,062,261.20	\$515,038.61	\$1,652,426.83	\$934,082.91

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 December 31, 2012	80031-01	xxxxxxx.xx	\$84,273.85
Received from 2013 Budget Appropriation*	80031-02	xxxxxxx.xx	\$15,000.00
Transferred from Utilities Authority Capital Account		xxxxxxx.xx	
		xxxxxxx.xx	
Improvement Authorizations Cancelled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxx.xx	\$2,081.20
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxx.xx	xxxxxxx.xx
			xxxxxxx.xx
			xxxxxxx.xx
			xxxxxxx.xx
			xxxxxxx.xx
			xxxxxxx.xx
			xxxxxxx.xx
			xxxxxxx.xx
Cancel Various Reserves			\$0.00
			xxxxxxx.xx
Appropriated to Finance Improvement Authorizations	80031-04	\$13,500.00	xxxxxxx.xx
			xxxxxxx.xx
Balance December 31, 2013	80031-05	\$87,855.05	xxxxxxx.xx
		\$101,355.05	\$101,355.05

* 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.

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance December 31, 2012	80030-01	xxxxxxxx.xx	
Received from 2013 Budget Appropriation*	80030-02	xxxxxxxx.xx	
Received from 2013 EmergencyAppropriation*	80030-03	xxxxxxxx.xx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxx.xx
			xxxxxxxx.xx
Balance December 31, 2013	80030-05		xxxxxxxx.xx

* 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.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Various Capital Improvements	\$270,000.00	\$256,500.00	\$13,500.00	\$13,500.00
Total 80032-00	\$270,000.00	\$256,500.00	\$13,500.00	\$13,500.00

(1) Includes NJ DOT Grant of \$350,000

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 December 31, 2012	80029-01	xxxxxxxx.xx	\$18,008.49
Premium on Sale of Capital Notes		xxxxxxxx.xx	
		xxxxxxxx.xx	
		xxxxxxxx.xx	
Improvement Authorizations Cancelled			\$72,346.48
Appropriated to Finance Improvement Authorizations	80029-02	\$0.00	xxxxxxxx.xx
Appropriated to 2013 Budget Revenue	80029-03	\$10,000.00	xxxxxxxx.xx
Balance December 31, 2013	80029-04	\$80,354.97	xxxxxxxx.xx
		\$90,354.97	\$90,354.97

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 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		\$	17,012,808.66
	2. Amount of Item 1 Collected in 2013 (*)	\$ 16,648,433.45		
	3. Seventy (70) percent of Item 1		\$	11,908,966.06

(*) 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 "NO" give details

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

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

NO

lb6

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

E.	Unpaid	<u>2012</u>	<u>2013</u>	<u>Total</u>
	1. State Taxes	\$ -	\$ -	\$ -
	2. County Taxes	\$0.00	\$0.00	\$ -
	3. Amounts due Special Districts	\$ -	\$ -	\$ -
	4. Amounts due School Districts for Local School Tax	\$ -	\$ -	\$ -

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND**

**AS AT DECEMBER 31, 2013
Operating and Capital Sections
(Separately Stated)**

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

TITLE OF ACCOUNT	DEBIT	CREDIT
<i>Operating Fund:</i>		
Cash-Treasurer	\$226,885.20	
Certificates of Investment	\$0.00	
Subtotal Cash	\$226,885.20	
Sewer User's Accounts Receivable	\$108,898.58	
Sewer Liens	\$0.00	
Subtotal Other Assets with Full Reserve	\$108,898.58	
Cash Liabilities:		
Appropriation Reserves		\$52,084.91
Reserve for Encumbrances		\$967.12
Due to Current Fund		\$168,641.83
Overpayments		\$727.63
Subtotal Cash Liabilities		\$222,421.49 "C"
Reserve for Receivables & Other Assets		\$108,898.58
Fund Balance		\$4,463.71
<i>TOTAL OPERATING FUND</i>	<u>\$335,783.78</u>	<u>\$335,783.78</u>

(Do not crowd - add additional sheets)

TITLE OF ACCOUNT	DEBIT	CREDIT
Capital Fund:		
Cash-Treasurer	\$0.00	
Certificates of Investment	\$0.00	
Subtotal Cash	\$0.00	
Fixed Capital Authorized and Uncompleted	\$0.00	
Estimated Proceeds Bonds and Notes Authorized	\$0.00	
Bond Anticipation Notes		\$0.00
Improvement Authorizations - Funded		\$0.00
Improvement Authorizations - Unfunded		\$0.00
Capital Improvement Fund		\$0.00
Reserve for Deferred Amortization		\$0.00
Proceeds Bond and Notes Authorized		\$0.00
Fund Balance		\$0.00
TOTAL CAPITAL FUND	\$0.00	\$0.00
TOTAL OPERATING & CAPITAL	\$335,783.78	\$335,783.78

Sheet 55a Sewer Utility

**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***

[illegible]

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX
Assessment Bond Anticipation Note Issues:	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX	XXXXX.XX
	0.00	0.00	0.00	0.00		0.00	0.00	0.00

* Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit
Operating Surplus Anticipated 01	\$0.00	\$0.00	\$0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Domestic Sewer Charges	\$800,000.00	\$694,315.44	(\$105,684.56)
Industrial Sewer Charges			\$0.00
Added by N.J.S. 40A:4-87 (List)	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX
Subtotal	\$800,000.00	\$694,315.44	(\$105,684.56)
Deficit (General Budget)** 06		\$105,684.56	\$105,684.56
07	\$800,000.00	\$800,000.00	\$0.00

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX.XX
Adopted Budget	\$800,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	\$800,000.00
Add: Overexpenditures	
Total Appropriations and Overexpenditures	\$800,000.00
Deduct Expenditures:	
Paid or Charged	\$587,915.09
Reserved	\$52,084.91
Surplus (General Budget)	\$50,000.00
Total Expenditures	\$690,000.00
Unexpended Balance Cancelled (See Footnote)	\$110,000.00

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: UNEXPECTED BALANCE CANCELLED:
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 "Unexpected Balances Cancelled"

STATE OF 2013 OPERATION

SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxxxx.xx	
Budget Revenue (Not Including "Deficit (General Budget)")	694,315.44	
Miscellaneous Revenue Not Anticipated	148.27	
2012 Appropriation Reserves Canceled* (Excess Revenue Realized)		
Total Revenue Realized		694,463.71
Expenditures:	xxxxxxxxxx.xx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx.xx	
Paid or Charged	587,915.09	
Reserved	52,084.91	
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		640,000.00
Excess		54,463.71
Budget Appropriation - Surplus (General Budget) **	50,000.00	
Balance of "Results of 2013 Operation"		
Remainder= ("Excess in Operations" - Sheet 60)	4,463.71	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2013 Operation"		
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 60)	0.00	

SECTION 2:

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

2012 Appropriation Reserves Cancelled in 2013	\$0.00	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		\$0.00

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

RESULTS OF 2013 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxx.xx	\$0.00
Unexpended Balances of Appropriations	xxxxxxx.xx	\$110,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxx.xx	\$148.27
Unexpended Balances of 2012 Appropriation Reserves*	xxxxxxx.xx	\$0.00
Cancel Accounts Payable Balance		
Cancel Old, Outstanding Checks		
Deficit in Anticipated Revenue	\$105,684.56	xxxxxxx.xx
Applied Prior Year Collection		xxxxxxx.xx
Operating Deficit - to Trial Balance	xxxxxxx.xx	
Excess in Operations - to Operating Surplus	\$4,463.71	xxxxxxx.xx
	\$110,148.27	\$110,148.27

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxx.xx	\$0.00
Excess in Results of 2013 Operations	xxxxxxx.xx	\$4,463.71
Amount Appropriated in 2013 Budget - Cash	\$0.00	xxxxxxx.xx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxx.xx
Balance December 31, 2013	\$4,463.71	xxxxxxx.xx
	\$4,463.71	\$4,463.71

ANALYSIS OF BALANCE DECEMBER 31, 2013 (From Sewer Utility - Trial Balance)

Cash		\$226,885.20
Investments		\$0.00
Interfund Accounts Receivable		\$0.00
Subtotal		\$226,885.20
Deduct Cash Liabilities Marked with "C" on Trial Balance		\$222,421.49
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		\$4,463.71
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		None
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET		\$4,463.71

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		<u>\$ -</u>
Increased by:		
Sewer Rents Levied	<u>\$ 807,233.95</u>	
Overpayments created	<u>\$ -</u>	
Refunds	<u>\$ -</u>	
		<u>\$ 807,233.95</u>
Decreased by:		
Collections	<u>\$ 694,315.44</u>	
Overpayments applied	<u>\$ -</u>	
Transfer to Sewer Liens	<u>\$ -</u>	
Other - Cancelled	<u>\$ 4,019.93</u>	
		<u>\$ 698,335.37</u>
Balance December 31, 2003		<u>\$ 108,898.58</u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2012		<u>\$ -</u>
Increased by:		
Transfers from Accounts Receivable	<u>\$ -</u>	
Penalties and Costs	<u>\$ -</u>	
Other	<u>\$ -</u>	
		<u>\$ -</u>
Decreased by:		
Collections	<u>\$ -</u>	
Other	<u>\$ -</u>	
		<u>\$ -</u>
Balance December 31, 2003		<u>\$ -</u>

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$0.00	\$0.00	\$0.00	\$0.00
2. _____	\$ _____	\$ _____	\$ _____	\$ -
3. _____	\$ _____	\$ _____	\$ _____	\$ -
4. _____	\$ _____	\$ _____	\$ _____	\$ -
5. _____	\$ _____	\$ _____	\$ _____	\$ -
6. _____	\$ _____	\$ _____	\$ _____	\$ -
7. _____	\$ _____	\$ _____	\$ _____	\$ -
8. _____	\$ _____	\$ _____	\$ _____	\$ -
9. _____	\$ _____	\$ _____	\$ _____	\$ -
10. _____	\$ _____	\$ _____	\$ _____	\$ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX.XX		
Issued	XXXXXXXX.XX		
Paid		XXXXXXXX.XX	
Outstanding, December 31, 2013		XXXXXXXX.XX	
	\$0.00	\$0.00	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXXXX.XX		
Issued	XXXXXXXX.XX		
Paid		XXXXXXXX.XX	
Outstanding, December 31, 2013		XXXXXXXX.XX	
	\$0.00	\$0.00	
2014 Bond Maturities - Capital Bonds			
2014 Interest on Bonds *			

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$	-	
Less: Accrued Interest to 12/31/2013 (Trial Balance)	\$	-	
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2014	\$	-	
Required Appropriation 2014			\$0.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

SEWER UTILITY LOAN

	Debit	Credit	2013 Debt Service
Outstanding January 1, 2013	XXXXXXXX.XX		
Issued	XXXXXXXX.XX		
Paid		XXXXXXXX.XX	
Outstanding, December 31, 2013		XXXXXXXX.XX	
	\$0.00	\$0.00	
2014 Loan Maturities			
2014 Interest on Loans *			

SEWER UTILITY LOANS

Outstanding January 1, 2013	XXXXXXXX.XX	
Issued	XXXXXXXX.XX	
Paid		XXXXXXXX.XX
Outstanding, December 31, 2013		XXXXXXXX.XX
	\$0.00	\$0.00
2014 Loan Maturities		
2014 Interest on Loans *		

INTEREST ON LOANS - SEWER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ -	
Less: Accrued Interest to 12/31/2013 (Trial Balance)	\$ -	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2014	\$ -	
Required Appropriation 2014		\$0.00

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE OF SEWER 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 Computed to (Insert Date)
						For Principal	For Interest **	
Total	\$0.00		\$0.00			\$0.00	\$0.00	

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2014 Interest on Notes	\$0.00
Less: Interest accrued to 12/31/13 (Trial Balance)	\$0.00
Subtotal	\$0.00
Add: Interest to be Accrued 12/31/14	\$0.00
Required Appropriation - 2014	\$0.00

DEBT SERVICE SCHEDULE FOR 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 Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
Total	\$0.00		\$0.00			\$0.00	\$0.00	

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 Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligations Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	\$0.00	\$0.00	\$0.00

80051-01

00851-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (SEWER UTILITY CAPITAL FUND)

[illegible]

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.xx	\$0.00
Received from 2013 Budget Appropriation*	xxxxxxxx.xx	\$0.00
	xxxxxxxx.xx	
Improvement Authorizations Cancelled (financed in whole by the Capital Improvement Fund)	xxxxxxxx.xx	
List by Improvements - Direct Charges Made for Preliminary Costs	xxxxxxxx.xx	xxxxxxxx.xx
		xxxxxxxx.xx
		xxxxxxxx.xx
		xxxxxxxx.xx
		xxxxxxxx.xx
Appropriated to Finance Improvement Authorizations	\$0.00	xxxxxxxx.xx
		xxxxxxxx.xx
Balance December 31, 2013	\$0.00	xxxxxxxx.xx
	\$0.00	\$0.00

SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	xxxxxxxx.xx	
Received from 2013 Budget Appropriation*	xxxxxxxx.xx	
Received from 2013 Emergency Appropriation*	xxxxxxxx.xx	
	xxxxxxxx.xx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx.xx
		xxxxxxxx.xx
Balance December 31, 2013		xxxxxxxx.xx
	\$0.00	\$0.00

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

SEWER 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 Year
		\$0.00	\$0.00	\$0.00

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	XXXXXXXX.XX	
Premium on Sale of Bonds	XXXXXXXX.XX	
Funded Improvement Authorizations Cancelled	XXXXXXXX.XX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX.XX
Appropriated to 2013 Budget Revenue		XXXXXXXX.XX
Balance December 31, 2013		XXXXXXXX.XX
	\$0.00	\$0.00