

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS 42,704
NET VALUATION TAXABLE 2013 \$2,276,664,074
MUNICODE 1219

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

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

BOROUGH of SAYREVILLE, 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 Wayne A. Kronowski
Title CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do herby certify that I, WAYNE A. KRONOWSKI, am the Chief Financial Officer, License # 0-0377, of the BOROUGH of MIDDLESEX, 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. 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 Wayne A. Kronowski
Title CHIEF FINANCIAL OFFICER
Address 167 MAIN STREET SAYREVILLE NJ 08872
Phone Number (732)390-7050
Fax Number (732)390-9470

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

NOT APPLICABLE

(Registered Municipal Accountant)

(Firm Name)

(Address)

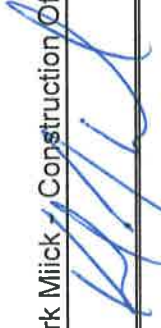
(Address)

Certified by me
This _____ day of _____, 2013. _____
(Phone Number)

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

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

Printed Name: Kirk Miick Construction Official

Signature: 

Certification #: 8423

Date: 2/4/14

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 levy sale the previous fiscal year and does not plan to conduct one in the current year.
- 9. The current year budget does not contain an appropriation or levy "CAP" waiver.
- 10. The municipality will not apply for Transitional Aid for 2013.

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 Sayreville
Chief Financial Officer: Wayne A. Kronowski
Signature: Wayne A. Kronowski
Certificate #: 0-0377
Date: 2/4/14

CERTICATION 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: Borough of Sayreville
Chief Financial Officer: Wayne A. Kronowski
Signature: _____
Certificate #: 0-0377
Date: _____

22-6002288

Fed I.D. #

Borough of Sayreville

Municipality

Middlesex

County

Expenditures of Awards

Federal and State Financial Assistance

Fiscal Year Ending:

2013

(1) Federal Programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL \$	\$ 449,955.35	\$ 2,058,779.11

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

X

Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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



Signature Of Chief Financial Officer

2/4/14

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

N/A

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

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

Name _____

Title _____

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

NOTE:

When removing the utility sheets, please be sure to refastened 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 \$ 2,280,450,118.


SIGNATURE OF TAX ASSESSOR

Borough of Sayreville
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 Subtotalled Must be Marked with "C" -- Taxes Receivable Must be Subtotalled

Title of Account	Debit	Credit
Cash - Amboy Bank	11,080,228.47	
Cash - PNC Bank	7,200,639.28	
Cash - Garden State Community Bank (Penn Federal)	5,397,471.47	
Cash-Provident Bank	3,636,415.17	
Cash - TD Bank	101,119.61	
Cash - Capital One	1,717,002.67	
Cash - Columbia Bank	554,143.96	
Change Fund	500.00	
Investment - NJ ARMS Term Pool	24,665.69	
Total Cash & Investment	29,712,186.32	
Receivable with Full Reserve		
Taxes Receivable	1,009,636.43	
Tax Title Liens	331,097.59	
Foreclosed Property	698,740.00	
Revenue Accts Receivable	76,556.56	
Due from State & Federal Grant Fund	31.08	
Due from Animal Control Fund	12,766.00	
Due from Regular Trust	196.62	
Due from Unemployment Trust	3,875.01	
Due from General Capital	1,441.02	
Sub - Total Reserve for Receivable	2,134,340.31	
Deffered Charges - Emergency - Super Storm Sandy	300,000.00	
Deffered Charges - Special Emergency - Super Storm Sandy	2,800,000.00	
Appropriation Reserves		2,075,425.88
Appropriation Reserves-Encumbered		233,669.42
Accounts Payable		685,867.24
Due To State of New Jersey -Marriage Licenses		1,275.00
Due To State of New Jersey-Building Surcharge		16,148.00
Due To State of New Jersey-Chp 129 PL 1976		79,410.22
Due To State of New Jersey - EDRS		-
Prepaid Revenues		24,965.00
Prepaid Taxes		1,546,049.48
School Tax Payable		18,298,066.00
Tax Overpayments		101,999.45
Reserve For Sale Of Property		19,751.00
Reserve For- State Aid For Library		23,330.50
Reserve For F.E.M.A. Reimbursement		1,213,663.00

(Do Not Crowd - add additional sheets)

[illegible]

(Do Not Crowd - add additional sheets)
Sheet 3a

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

[illegible]

(Do Not Crowd - add additional sheets)
Sheet 3b

POST CLOSING

TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNT # 1 and # 2

AS AT DECEMBER 31, 2013

NOT APPLICABLE

(Do not Crowd - add additional sheets)

POST CLOSING TRIAL BALANCE

AS AT DECEMBER 31, 2013

[illegible]

(Do not Crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	DEBIT	CREDIT
<u>Animal Control Fund</u>		
Cash-PNC Bank	7,439.24	
Deficit - Animal Control Fund Reserve	6,260.36	
Due to State of New Jersey		933.60
Due to Current Fund		12,766.00
Total Animal Control Fund	13,699.60	13,699.60
<u>Regular Trust Fund</u>		
Cash-Columbia Bank	2,353,975.63	
Investment - S.L.G.S.	3,000,000.00	
Investment - PNC Bank	16,265.39	
Developer's Escrow-PNC Bank	304,718.17	
Developer's Escrow-Amboy National	49,762.65	
Planning Review Escrow-Amboy National	183,192.42	
Zoning Review Escrow-Amboy National	108,781.64	
Municipal Law Enforcement Escrow-Amboy National	188,105.92	
Engineering Inspection Escrow-Amboy National	321,841.72	
Open Space Trust-Amboy National	5,291,339.33	
Affordable Housing Trust	3,114.86	
Redevelopment Escrow	13,831.65	
Total Cash & Investments	11,814,929.38	
Due from / to Current Fund		196.62
Snow Removal Rider		348,619.77
Municipal Open Space		8,291,339.33
Affordable Housing Trust Escrow		3,114.86
Developer's Landscaping Escrow		91,800.00
Engineering Inspection Fees		449,597.43
Developer's Security Deposits		252,281.50
Uniform Fire Safety - Firemen		4,059.49
Uniform Fire Safety - Penalty		14,117.87
Planning Review Escrow Deposits		225,364.88
Zoning Review Escrow Deposits		61,499.03
Off Duty Police Employment		299,194.66
Special Deposits		1,761,741.78
Road Opening Permit		5,802.66
Dumpster Permit Deposit		6,199.50
Total Regular Trust Fund	11,814,929.38	11,814,929.38

(Do not Crowd - add additional sheets)

AS AT DECEMBER 31, 2013

(Do not Crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

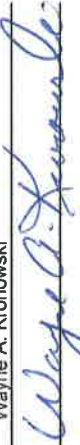
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	\$	18,000.00
(2)	x	25% 4,500.00
Municipal Public Defender Trust Cash Balance December 31, 2013:	\$	0.00

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 Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084 Trenton, NJ 08625)

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 0.00

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:	Wayne A. Kronowski
Signature:	
Certificate #:	0-0377
Date:	2/4/14

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1 Landscaping Escrow Deposits	\$ 102,550.00	\$ 6,000.00	\$ 16,750.00	\$ 91,800.00
2 Developers' Security Deposits	266,582.78	117.79	14,419.07	252,281.50
3 Road Opening Deposits	53,971.01	1,839.57	50,007.92	5,802.66
4 Engineering Inspection Fees	421,523.86	137,437.97	109,364.40	449,597.43
5 Planning Escrow Account	210,111.42	143,405.52	128,152.06	225,364.88
6 Zoning Escrow Account	64,560.26	61,863.92	64,925.15	61,499.03
7 Municipal Open Space	7,827,397.44	604,432.14	140,490.25	8,291,339.33
8 Snow Removal	302,830.34	46,441.00	651.57	348,619.77
9 Affordable Housing Trust	3,109.92	4.94	0.00	3,114.86
10				
11 Special Deposits				
12 Elevator Inspection Fees	6,844.00	0.00	6,844.00	0.00
13 Uniform Fire Safety Act-Penalty - Fire Department	2,918.25	6,125.00	4,983.76	4,059.49
14 Uniform Fire Safety Act-Penalty - Fire Prevention	32,831.73	20,383.00	39,096.86	14,117.87
15 Off-Duty Municipal Police	366,468.34	518,065.05	585,338.73	299,194.66
16 Police Badge Deposits	491.00	0.00	491.00	0.00
17 Dumpster Bonds	4,999.50	5,100.00	3,900.00	6,199.50
18 Narcotics Property Seized	25,601.43	22,861.14	21,704.84	26,757.73
19 Environmental Penalties	1,000.00	0.00	0.00	1,000.00
20 Tree Escrow	11,685.81	0.00	11,685.81	0.00
21 Tax Sale Premium	288,500.00	456,600.00	186,900.00	558,200.00
22 Deerfield Subdivision	4,875.00	0.00	4,875.00	0.00
23 Third Party Liens	85,636.80	549,191.50	593,837.00	40,991.30
24 Senior Citizen Contributions	12,398.97	1,330.00	1,150.53	12,578.44
25 Employees Retirement Insurance	30,000.00	0.00	30,000.00	0.00
26 Fair Share Agreements	390,203.80	0.00	0.00	390,203.80
27 Tree Bank Ordinance	525,043.07	45,050.00	27,971.71	542,121.36
28 Older Americans Contributions	256.80	0.00	0.00	256.80
29 Parking Offense Adj. Act	6,625.37	240.00	0.00	6,865.37
31 Boehmhurst Roof Bond	1,901.43	0.00	1,901.43	0.00
32 Project D.A.R.E.	9,214.58	2,650.00	2,285.64	9,578.94
33 Tax Rebate	938.33	0.00	938.33	0.00
34 Recreation Trust	27,709.51	60,756.00	73,182.14	15,283.37
36 Green Acres Resolution - AES	63,900.00	0.00	0.00	63,900.00
37 Green Acres Resolution - Gillette	20,000.00	0.00	0.00	20,000.00
38 Redevelopment Escrow	21,272.41	2,102.39	9,543.15	13,831.65
39 Public Defender Fees	0.00	24,430.50	24,430.50	0.00
40 Human Relation Commission	3,400.00	0.00	3,400.00	0.00
41 Reward - Playground	25.00	0.00	25.00	0.00
42 Contributions - Storm Relief Fund	54,102.14	78,383.46	132,485.60	0.00
43 Cable TV Adv Brd / SAYTV	1,250.00	0.00	1,250.00	0.00
44 Steiner Court Maintenance Bond	16,195.38	70.01	0.00	16,265.39
45 Antenea Lease Security Deposits	16,907.63	0.00	0.00	16,907.63
46 Eugene Maint-Groundwater & Env	500.00	0.00	500.00	0.00
47 Sheffield Town Settlement	27,000.00	0.00	0.00	27,000.00
48				
49				
50 Sub Total - Special Deposits	2,060,696.28	1,793,338.05	1,768,721.03	2,085,313.30
51				
52				
53				
54 Totals	\$ 11,313,333.31	\$ 2,794,880.90	\$ 2,293,481.45	\$ 11,814,732.76

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

[illegible]

POST CLOSING **TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	8,652,504.04	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	8,652,504.04
Cash-Amboy National Bank	3,240,873.98	
Investment-Amboy National Bank	2,920,000.00	
Total Cash & Investments	6,160,873.98	
State Aid Receivable	685,000.00	
Deferred Charges to Future Taxation - Funded	21,257,069.37	
Deferred Charges to Future Taxation - Unfunded	9,262,504.04	
Due to Current Fund		1,441.02
General Serial Bonds		21,058,000.00
Bond Anticipation Notes		
NJ Loan Payable		140,875.09
M.C.I.A. Loan Payable		58,194.28
Improvement Authorizations - Funded		3,113,386.36
Improvement Authorizations - Unfunded		7,646,287.78
Improvement Authorizations - Encumbered		1,931,091.11
Capital Improvement Fund		65,019.28
Capital Improvement Fund-Sewer		160,746.98
Reserve for Payment of Debt Service		90,593.50
Reserve for Future Improvement		2,354,697.67
Reserve for State Aid Receivable		685,000.00
Fund Balance		60,114.32
	46,017,951.43	46,017,951.43

(Do not Crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

(Cont.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<u>Current Fund</u>	
PNC Bank	7,200,641.29
Provident Bank	3,636,415.17
Columbia Bank	554,143.96
TD Bank	101,119.61
Capital One	1,717,002.67
Garden State Community Bank	5,397,471.47
Amboy National Bank	74,261.56
Amboy National Bank	87,141.00
Amboy National Bank	60,673.39
Amboy National Bank	11,031,528.91
<u>Investments</u>	
NJ ARM	24,665.69
<u>State & Federal Grant Fund</u>	
PNC Bank	366,515.01
<u>Regular Trust</u>	
Columbia Bank	2,362,124.45
PNC Bank (Developer's Security Deposit)	304,718.17
Amboy National Bank (Developer's Security Deposit)	49,762.65
Amboy National Bank (Planning Review Escrow)	183,192.42
Amboy National Bank (Zoning Review Escrow)	108,781.64
Amboy National Bank (Municipal Law Enforcement Escrow)	168,105.92
Amboy National Bank (Engineering Inspections)	321,841.72
Amboy National Bank (Affordable Housing Trust)	3,114.86
Amboy National Bank (Open Space Trust)	5,291,339.33
Amboy National Bank (Special Escrow Trust)	13,831.65
<u>Investments</u>	
Amboy National Bank - S.L.G.S.	3,000,000.00
PNC Bank	16,265.39

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.

CASH RECONCILIATION DECEMBER 31, 2013

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<u>Unemployment Trust</u>		
PNC Bank		904.67
Investment		
PNC Bank		241,037.61
<u>Doa Trust Fund</u>		
PNC Bank		5,844.24
<u>General Capital Fund</u>		
Amboy National Bank		25,000.00
Amboy National Bank		3,211,444.66
Amboy National Bank		4,429.32
Investment		
Amboy National Bank		2,920,000.00
<u>Water Operating Fund</u>		
PNC Bank		94,899.32
Amboy National Bank		100,000.00
Amboy National Bank		3,366,982.29
<u>Water Capital Fund</u>		
PNC Bank		1,720,402.00
<u>Community Development Trust Fund</u>		
PNC Bank		88,789.01
Total All Funds		53,854,391.05

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled	Balance December 31, 2013
Drunk Driving Enforcement	-				-
Municipal Alliance Activities - Alcoholism & Drug Prevention	6,137.31	54,663.00	33,008.19	200.74	27,591.38
Safe Housing Program	-	4,500.00	4,500.00		-
Body Armor Grant	-				-
NJ D.O.T. Safe Drivers	33,327.34				33,327.34
Clean Communities	-	68,175.15	68,175.15		-
Occupant Restraint Program Grant	-				-
Safe and Secure Program	40,000.00	60,000.00	60,000.00		40,000.00
Bias Education Grant	300.00			300.00	-
N.J.D.O.T. Safe Corridors	40,278.56	47,927.20			88,205.76
Justice Assistance Grant	5.00				5.00
Alcohol Ed. & Rehab.	-				-
Cool Cities Program	17,650.00			17,650.00	-
Green Communities Program	-				-
FHA - Recreational Trail Program	-				-
Bomb Detection & Canine Grant	68,000.00			68,000.00	-
Various Library Grants	-	1,575.00	1,181.00		394.00
Quality of Life Grant	5,000.00		2,400.00		2,600.00
Robin Hood Grant	-	165,000.00	165,000.00		-
B.J.A. Body Armor Grant	-	22,552.38			22,552.38
Recycling Tonnage Grant	-				-
Total	210,698.21	424,392.73	334,264.34	86,150.74	214,675.86

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2013	Encumbrance January 1, 2013	Transferred from 2013		Encumbered	Expended	Cancelled	Balance December 31, 2013
			Budget Appropriations	Appropriation By 40A:4-87				
Safe Housing Program	5.00		6,500.00			6,500.00		5.00
Alcohol Ed, Rehab & Enforcement Grant	863.41							863.41
Drunk Driving Enforcement Fund	17,504.59							17,504.59
Recycling Tonnage Grant	98,487.61	1,675.00			272.38	57,142.21		42,748.02
Clean Communities Grant	97,036.57	2,528.00		68,175.15	272.37	73,646.58		93,820.77
Occupant Protection Grant								
Recreational Trails Program								
Cops Fast	0.05							0.05
Safe Drivers / Corridors Grant	73,605.90			47,927.20				121,533.10
Justice Assistance Grant								
Municipal Alliance Grant	1,551.31	1,143.79	45,553.00	22,777.00		43,568.52	1,364.80	26,091.78
Body Armour Grant	47,579.54					47,579.54		
Cool Cities Program	17,650.00					17,650.00		
Safe and Secure Grant	25,000.00		60,000.00			56,600.00		28,400.00
C.E.R.T. Equipment Grant	1,070.98							1,070.98
Robin Hood Grant			165,000.00			11,935.00		153,065.00
E 9-1-1 Grant	26,754.83			25,563.40				1,191.43
County Bomb Detection & Canine Grant	68,000.00					68,000.00		
Bias Prevention & Education Grant	300.00						300.00	
B.J.A. Body Armor Grant				22,552.38		22,552.38		
Various Library Grants			1,575.00			1,025.00		550.00
Community Concerns Grant	200.00						200.00	
Energy Efficiency / Air Conditioning Conversion Grant								
Quality of Life Grant	3,400.00					800.00		2,600.00
	479,009.79	5,346.79	53,628.00	386,431.73	26,108.15	321,349.23	87,514.80	489,444.13

SCHEDULE OF UNAPPROPRIATED RESERVE FOR FEDERAL AND STATE GRANTS

[illegible]

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
# School Tax Payable 85001-00	xxxxxxxxxx	17,820,031.00
School Tax Deferred		
(NOT IN EXCESS OF 50% LEVY 2012 - 2013) 85002-00	xxxxxxxxxx	10,642,000.00
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxxxx	57,880,132.00
Levy Calander Year 2013	xxxxxxxxxx	
Paid	57,402,097.00	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
#School Tax Payable 85003-00	18,298,066.00	xxxxxxxxxx
+School Tax Deferred		
(NOT IN EXCESS OF 50% LEVY 2013-2014) 85004-00	10,642,000.00	xxxxxxxxxx
	86,342,163.00	86,342,163.00

* Not including Type 1 school debt service, emergency authorizations-school, transfer to
Board of Education for use of local schools.

Must include unpaid requisition

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	xxxxxxxxxx	7,827,397.44
2013 Levy 81105-00	xxxxxxxxxx	455,332.81
Added & Omitted Open Space Tax		836.92
Interest Earned	xxxxxxxxxx	148,262.41
State Farmland Preservation & County Open Space Receipts		
Expenditures	140,490.25	xxxxxxxxxx
Balance December 31, 2013 85046-00	8,291,339.33	xxxxxxxxxx
	8,431,829.58	8,431,829.58

***REGIONAL SCHOOL TAX
NOT APPLICABLE**

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
# School Tax Payable	85031-00	XXXXXXXXXX	
School Tax Deferred		XXXXXXXXXX	
(NOT IN EXCESS OF 50% LEVY 2012 - 2013)	85032-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	
Levy Calander Year 2013		XXXXXXXXXX	
Paid			XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
#School Tax Payable	85033-00		XXXXXXXXXX
School Tax Deferred			XXXXXXXXXX
(NOT IN EXCESS OF 50% LEVY 2013 - 2014)	85034-00		XXXXXXXXXX
# Must include unpaid requisitions			

REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2013			
# School Tax Payable	85041-00		
School Tax Deferred			
(NOT IN EXCESS OF 50% LEVY 2012 - 2013)	85042-00		
Levy School Year July 1, 2013 - June 30, 2014			
Levy Calander Year 2013			
Paid			
Balance December 31, 2013			
#School Tax Payable	85043-00		
School Tax Deferred			
(NOT IN EXCESS OF 50% LEVY 2013-2014)	85044-00		
# Must include unpaid requisition			

COUNTY TAX PAYABLE

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
County Taxes 80003-01	xxxxxxxxxx	-
Due County for Added and Omitted Taxes 80003-02	xxxxxxxxxx	-
Open Space Taxes		-
2013 Levy:	xxxxxxxxxx	xxxxxxxxxx
General County 80003-03	xxxxxxxxxx	16,780,714.59
County Library 80003-04	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	1,426,505.13
Due County for Added & Omitted Taxes 80003-05	xxxxxxxxxx	33,505.37
Paid	18,240,725.09	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes	-	xxxxxxxxxx
	18,240,725.09	18,240,725.09

SPECIAL DISTRICT TAXES

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2013 80003-06	XXXXXXXXXX	
2013 Levy:(List Each Type District Tax Separately - See Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy: 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2013 80003-09		XXXXXXXXXX

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	DEBIT	CREDIT
Balance January 1, 2013	xxxxxxxxxx	39,658.29
State Library Aid Received in 2013	xxxxxxxxxx	18,709.00
Expend	35,036.79	xxxxxxxxxx
Balance December 31, 2013	23,330.50	xxxxxxxxxx
	58,367.29	58,367.29

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

Balance January 1, 2013	xxxxxxxxxx	
State Library Aid Received in 2013	xxxxxxxxxx	
Expend		xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx

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

Balance January 1, 2013	xxxxxxxxxx	
State Library Aid Received in 2013	xxxxxxxxxx	
Expend		xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	xxxxxxxxxx	
State Aid Received in 2013	xxxxxxxxxx	
Expend		xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,075,000.00	2,075,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	20,821,159.00	22,127,214.46	1,306,055.46
Added by N.J.S. 40A:4-87(List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	381,875.73	381,875.73	
Total Miscellaneous Revenue Anticipated 80103-	21,203,034.73	22,509,090.19	1,306,055.46
Receipt from Delinquent Taxes 80104-	1,400,000.00	1,450,952.90	50,952.90
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a)Local Tax for Municipal Purposes 80105-	27,963,941.54	xxxxxxxxxx	xxxxxxxxxx
(b)Addition to Local District Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	27,963,941.54	28,575,923.53	611,981.99
	52,641,976.27	54,610,966.62	1,968,990.35

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash(total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	103,040,731.35
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	57,880,132.00	xxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxx
County Taxes(Including Open Space Tax) 80111-00	18,207,219.72	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	33,505.37	xxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxx
Municipal Open Space Tax 80120-00	456,169.73	
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	2,112,219.00
Deficit Required collection of Current Taxes (or) 80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	28,575,923.53	xxxxxxxxxx
*Excess Non-Budget Revenues (See Footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (See Footnote) 80118-00	xxxxxxxxxx	
	105,152,950.35	105,152,950.35

These items are applicable only when there in 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.

(Continued)

Source	Budget	Realized	Excess or Deficit
Robin Hood Grant	165,000.00	165,000.00	-
Clean Communities Grant	68,175.15	68,175.15	-
Safe & Secure Grant	60,000.00	60,000.00	-
Us Bullet Proof Vest Grant / B.J.A. Body Amor	22,552.38	22,552.38	-
Safe Corridors Grant	47,927.20	47,927.20	-
Municipal Alliance Grant	18,221.00	18,221.00	-
			-
			-
			-
Total (Sheet 17)	381,875.73	381,875.73	-

CFO Signature: Wayne D. Townsend

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	52,260,100.54
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	381,875.73
Appropriated for 2013 (See Budget Statement Item 9)	80012-03	52,641,976.27
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	1,300,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	53,941,976.27
Add: Overexpenditure (See Footnote)	80012-06	
Total Appropriations and Overexpenditure	80012-07	53,941,976.27
Deduct Expenditures:		
Paid or Charged (Budget Statement Item (L))	80012-08	49,745,159.72
Paid or Charged-Reserve for Uncollected Taxes	80012-09	2,112,219.00
Reserved	80012-10	2,075,425.88
Total Expenditures	80012-11	53,932,804.60
Unexpended Balance Canceled (See Footnote)	80012-12	9,171.67

FOOTNOTES - RE: Overexpenditures:

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

RE:UNEXPENDED BALANCE CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATION FOR LOCAL
DISTRICT SCHOOL PURPOSE

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULT OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxx	1,306,055.46
Delinquent Tax Collections	80013-02	xxxxxxxxxx	50,952.90
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	611,981.99
Unexpended Balance of 2013 Budget Appropriations	80013-04	xxxxxxxxxx	9,171.67
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	597,042.80
Miscellaneous Revenue Anticipated:			
Proceeds of Sale of Forclosed Property (Sheet 27)	81114-	xxxxxxxxxx	
Payment in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxx	
Unexpended Balance of 2012 Appropriation Reserves	80013-05	xxxxxxxxxx	1,597,863.68
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxxx	2,693.18
Cancelled Old Account Payable		xxxxxxxxxx	
Cancelled Unexpended Grant Balances		xxxxxxxxxx	1,364.06
		xxxxxxxxxx	
Deferred School Tax Revenues: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2013	80013-07	10,642,000.00	xxxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxxx	10,642,000.00
Deficit in Anticipated Revenues:			xxxxxxxxxx
Miscellaneous revenues Anticipated	80013-09	-	xxxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxxx
SC/Vet Disallowed of Prior Years		6,599.87	xxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxx
Interfund Advances Originating in 2013	80013-12		xxxxxxxxxx
Refunded Prior Year Misc. Revenue - 100% Disabled Veterans		8,121.24	xxxxxxxxxx
Refunded Prior Year Misc. Revenue - Inspection Fees / Escrow			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance-To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	
Surplus to Balance-To Surplus (Sheet 21)	80013-14	4,162,404.63	xxxxxxxxxx
		14,819,125.74	14,819,125.74

SCHEDULE OF MISCELLANEOUS REVENUES

NOT ANTICIPATED

SOURCE	Amount Realized
Concessions	5,400.00
Sale of Maps	30.00
Sale of Ordinances	35.00
Copies of Public Records	324.27
Sale of Boro Vehicles & Equipment	31,263.24
List of Property for Variances	810.00
Late Fees	4,445.00
Refund of Postage	9.97
Sale of Master Plan books	215.00
Accrued Interest on Bonds	1,000.00
Redevelopment Option	11,000.00
SDC NJ / Sabert Phase in	146,733.22
Cancelled Trust Reserve Balances	111,910.57
Settlement of Litigation	7,006.41
Refund of Prior Year Expenses	141,850.81
Admin. Costs - Sr. Citizen & Vets	8,451.48
State MV Inspection Receipts	16,897.50
Tax Search Fees	10.00
Tax Letters	45.00
Redemption Fee	720.00
Duplicate Tax Bills	370.00
Returned Check Fees	995.00
Cancelled Checks	1,588.87
Restitution	1,465.40
Proceeds from Vending Machine	8.89
Gun Permits	302.00
Accident Reports	55,226.57
Good Conduct	30.00
Alarm Fees	60.00
Building Violation Penalties	10,650.00
Sale of Scrap	23,795.30
Recycled Batteries	119.00
Recycling Containers	7,386.52
Sale of E-Waste	6,887.78
Total Amount of Miscellaneous Revenue Not Anticipated (Sheet 19)	\$ 597,042.80

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	2,218,348.67
2.		xxxxxxxxxx	
3. Excess Resulting from 2013 Operation	80014-02	xxxxxxxxxx	4,162,404.63
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,075,000.00	xxxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2013	80014-05	4,305,753.30	xxxxxxxxxx
		6,380,753.30	6,380,753.30

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

Cash	80014-06	29,687,020.63
Investments	80014-07	24,665.69
Change Fund		500.00
Sub-Total		29,712,186.32
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	25,406,433.02
Cash Surplus	80014-09	4,305,753.30
Deficit in Cash Surplus	80014-10	
*Other Assets Pledged to Surplus:		
(1) Due from State of N.J. Senior Citizen and Venteran Deduction	80014-16	
#Deferred Charges	80014-12	
#Cash Deficit	80014-13	
Total Other Assets	80014-14	
		4,305,753.30

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD 80014-15
ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 BUDGET
(1) MAY BE ALLOWED UNDER CERTAIN CONDITION.
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 (Road 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.

2013 COUNTY TAX LEVY

(FOR COUNTIES ONLY)

(Do not include added or omitted taxes, N.J.S.A. 54:4-63.1 et seq. and 54:4-63.12 et seq.)

1. Amount of Levy as per Abstract	81115-00	\$	
2.		\$	
3. Collected in Cash	81117-00	\$	
4. Amount Outstanding December 31, 2013	81118-00	\$	
5. Percentage of Cash Collections to Total 2013 Levy (Item 3 Divided by Item 1) is %			

82112-00

(See "Note A" on Sheet 22 - Current Taxes)

FOR 2013 COUNTY BUDGET

COMPUTATION OF: "AMOUNT TO BE RAISED BY TAXATION" IN COUNTY
BUDGET
and
APPROPRIATION - "RESERVE FOR UNCOLLECTED TAXES"

6. Total General Appropriations 2013 budget (Item 8 (H)) (which is exclusive of reserve for uncollected taxes)	80015-01	\$	
7. Less: Total anticipated revenues (Item 5)	80024-02	\$	
8. Amount required to be realized in cash from 2013 taxes	80024-03	\$	
9. Amount shown by Item 8 divided by ☐ % equals amount to be raised by taxation for county purposes (Percentage used must not exceed percentage shown by Item 5, Sheet 21)	80024-05	\$	
10. Appropriation "Reserve for Uncollected Taxes" (Item 9 less Item 8) (Budget Item 8 (I))	80024-06	\$	

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1	Amount of Levy as per Duplicate (Analysis) # or	82101-00	
	(Abstract of Ratables)	82113-00	104,521,654.03
2.	Amount of Levy Special District Taxes	82102-00	
3.	Amount of Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	
4.	Amount of Levied for Added Taxes Under N.J.S.A. 54:4-63.1 et seq.	82104-00	195,764.62
5a.	Subtotal 2013 Levy	\$ 104,717,418.65	
5b.	Reductions due to tax appeals **	\$	
5c.	Total 2013 TAX LEVY	82106-00	104,717,418.65
6.	Transferred to Tax Title Liens	82107-00	26,968.75
7.	Transferred to Foreclosed Property	82108-00	
8.	Remitted, Abated or Canceled	82109-00	51,447.42
9.	Discount Allowed	82110-00	
10.	Collected in Cash: In 2012	82121-00	385,888.70
	*In 2013	82122-00	102,826,004.98
	State's Share of 2013 Senior Citizens and Veterans Deduction Allowed	82123-00	428,837.67
	Homestead Benefit Credit	82124-00	
	Total to Line 14	82111-00	103,640,731.35
11.	Total Credits		103,719,147.52
12.	Amount Outstanding December 31, 2013	83120-00	998,271.13
13	Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	82112-00	98.97%

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
	Less: Reserve for Tax Appeal Pending
	State Division of Tax Appeals
	To Current Tax Realized in Cash (Sheet 17)

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 collection would be
1,049,977.50/\$1,500,000 or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00% nor 69.999%

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

*Include overpayment 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

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	%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$
LESS: Proceeds from Tax Levy Sale (excluding premium)	
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	%

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxx	79,074.01
2. Sr. Citizen Deductions Per Tax Billings	93,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	329,000.00	xxxxxxxxxx
4. Sr. Citizen Deductions Allowed By Tax Collector	8,500.00	xxxxxxxxxx
5. Veterans Deductions Allowed	2,250.00	
6.		
7. Sr. Citizen Deduction Disallowed By Tax Collector	xxxxxxxxxx	3,912.33
8. Sr. Citizen Deductions Disallowed by Tax Collector 2012 Taxes	xxxxxxxxxx	6,599.87
9. Received in Cash from State	xxxxxxxxxx	422,574.01
10.		
11.		
12. Balance December 31, 2013		
Due From State of New Jersey	xxxxxxxxxx	xxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxx	
	79,410.22	
	512,160.22	512,160.22

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

Line 2	<u>93,000.00</u>
Line 3	<u>329,000.00</u>
Line 4 & 5	<u>10,750.00</u>
Sub-Total	<u>432,750.00</u>
Less: Line 7	<u>3,912.33</u>
To Line 10, Sheet 22	<u><u>428,837.67</u></u>

BOROUGH OF SAYREVILLE
COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2014 MUNICIPAL BUDGET

		Year 2014	Year 2013
1. Total General Appropriations or 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve Uncollected Taxes)	80015-	52,117,435.29	xxxxxxxx
2. Local District School Tax- School Budget	Actual 80016- Estimate* 80017- Actual Estimate*	59,037,735.00	57,402,097.00 xxxxxxxxxx
3. Vocational School Tax-	Actual Estimate*		xxxxxxxxxx
4. Regional School District Tax-	Actual Estimate*		xxxxxxxxxx
5. Regional High School Tax- School Budget	Actual Estimate* 80018- 80019- Actual Estimate*		xxxxxxxxxx xxxxxxxxxx
6. County Tax	Actual Estimate* 80020- 80021-	18,730,563.00	18,240,725.09 xxxxxxxxxx
7. Special District Taxes (Minimum Library Tax)	Actual Estimate* 80022- 80023-		xxxxxxxxxx
8. Total General Appropriations & Other Taxes	80024-01	129,885,733.29	
9. Less Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	25,256,573.93	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	104,629,159.36	
11. Amount of Item 10 Divided by <u>98.00%</u> Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	[820024-04] 80024-05		
Analysis of Item 11			
Local District School Tax (Amount Shown on Line 2 Above)	59,037,735.00		* May not be stated in an amount less than actual tax of year 2013
Vocational School Tax (Amount Shown on Line 3 Above)			
Regional School District Tax (Amount Shown on Line 4 Above)			** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education
Regional High School Tax (Amount Shown on Line 5 Above)			January 15, 2014 (Chap. 136, P.L. 1979). Consideration must be given to calendar year calculation.
County Tax (Amount Shown on Line 6 Above)	18,730,563.00		
Special District Tax (Local Library Tax) Amount Shown on Line 7 Above			
Tax in Local Municipal Budget			
Total Amount (See Line 11)	28,996,150.36 106,764,448.36		
12. Appropriation- "Reserve for Uncollected Taxes" Budget Statement Item 8 (M) (Item 11, Less Item 10)	80024-06	2,135,289.00	
Computation of "Tax in Local Municipal Budget"			Note:
Item 1 - Total General Appropriations		52,117,435.29	The amount of
Item 12-Appropriation; Reserve for Uncollected Taxes Sub-Total		2,135,289.00	anticipated revenues
Less: Item 9-Total Anticipated Revenues		54,252,724.29	(Item 9) may never
Amount to be Raised by Taxation In Municipal Budget	80024-07	25,256,573.93	exceed the total of
		28,996,150.36	Items 1 and 12.

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:

Amount Realized in Prior Year for
Receipts from Delinquent Taxes*
(Sheet 26, Item 14a) x % of
collection (Item 16) \$ _____

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

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

\$ _____

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

\$ _____

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L.) budget sheet 29)

\$ _____

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)

\$ _____

Total

\$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11)

\$ _____

4. Cash Required

\$ _____

5. Total Required at _____ % (items 4 + 6)

\$ _____

6. Reserve for Uncollected Taxes (item E above)

\$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2013		1,755,706.75	xxxxxxxxxx
	A. Taxes	83102-00 1,447,556.88	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	83103-00 308,149.87	xxxxxxxxxx	xxxxxxxxxx
2.	Canceled		xxxxxxxxxx	xxxxxxxxxx
	A. Taxes	83105-00	xxxxxxxxxx	17,982.97
	B. Tax Title Liens	83106-00	xxxxxxxxxx	
3.	Transferred to Foreclosed Tax Title Liens:		xxxxxxxxxx	
	A. Taxes	83108-00	xxxxxxxxxx	
	B. Tax Title Liens	83109-00	xxxxxxxxxx	
4.	Added Taxes	83110-00	30,675.27	xxxxxxxxxx
5.	Added Tax Title Liens	83111-00		xxxxxxxxxx
6.	Adjustment between Taxes(Other than current year) and Tax Title Liens:		xxxxxxxxxx	xxxxxxxxxx
	A. Taxes Transferred to Tax Title Liens	83104-00	xxxxxxxxxx (1)	1,952.01
	B. Tax Title Liens-Transfer from Taxes	83107-00	(1) 1,952.01	xxxxxxxxxx
7.	Balance Before Cash Payments		xxxxxxxxxx	1,768,399.05
8.	Totals		1,788,334.03	1,788,334.03
9.	Balance Brought Down		1,768,399.05	
10.	Collected:		xxxxxxxxxx	1,450,952.90
	A. Taxes	83116-00 1,446,931.87	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	83117-00 4,021.03	xxxxxxxxxx	xxxxxxxxxx
11.	Interest and Costs - 2013 Tax Sale		140.68	
12.	2013 Taxes Transferred to Tax Title Liens		26,968.75	
13.	2013 Taxes		998,271.13	
14.	Balance December 31, 2013:		xxxxxxxxxx	1,342,826.71
	A. Taxes	83121-00 1,009,636.43	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	83122-00 333,190.28	xxxxxxxxxx	xxxxxxxxxx
15.	Totals		2,793,779.61	2,793,779.61

16. Percentage of Cash Collection to Adjust Amount Outstanding(Item 10 divided by item No.9) 82.05%

17. Item No. 14 multiplied by percentage shown above is 1,101,789.32 and represents the maximum amount that may be anticipated in 2014 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROEPRTY ACQUIRED BY TAX TITLE LIEN LIQUADATIONS)

	Debit	Credit
1. Balance January 1, 2013	746,430.92	xxxxxxxxxx
2. Foreclosed or Deeded in 2013		xxxxxxxxxx
3. Tax Title Liens		xxxxxxxxxx
4. Taxes Receivable		xxxxxxxxxx
5A.		xxxxxxxxxx
5B.	xxxxxxxxxx	
6. Adjustment to Assessed Valuation		xxxxxxxxxx
7. Adjustment to Assessed Valuation	xxxxxxxxxx	47,690.92
8. Sales	xxxxxxxxxx	xxxxxxxxxx
9. Cash	xxxxxxxxxx	
10. Contract	xxxxxxxxxx	
11. Mortgage	xxxxxxxxxx	
12. Loss on Sale	xxxxxxxxxx	
13. Gain on Sale		xxxxxxxxxx
14. Balance December 31, 2013	xxxxxxxxxx	698,740.00
	746,430.92	746,430.92

CONTRACT SALE

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

MORTGAGE SALES

	Debit	Credit
20. Balance January 1, 2013		xxxxxxxxxx
21. 2013 Sales from Foreclosed Property		xxxxxxxxxx
22. *Collected	xxxxxxxxxx	
23.	xxxxxxxxxx	
24. Balance December 31, 2013	xxxxxxxxxx	
Analysis of Sale of Property		

(84125-00)

Realized in 2013 Budget

To Result of Operation(Sheet 19)

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
(Do not include the emergency authorization 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 Sheet 29 and 30)

Caused By	Amount		Amount in 2013 Budget	Amount Resulting From 2013	Balance as at Dec. 31, 2013
	Dec. 31, 2012 Per Audit Report				
1. Emergency Authorization- Municipal *	\$ 100,000.00		100,000.00	300,000.00	300,000.00
2. Emergency Authorizations- Schools	\$				-
3. Deferred Charges-Deficit Animal	\$				-
4. Control	\$ 13,291.49		12,366.29	5,335.16	6,260.36
5.	\$				-
6.	\$				-
7.	\$				-
8.	\$				-
9.	\$				-
10.	\$				-

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 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.	10/30/12	Super Storm Sandy - Special Emergency	1,000,000.00
2.	10/30/12	Super Storm Sandy - Emergency	300,000.00
3.			
4.			
5.			

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor Of	On Account of	Date Entered	Amount	Appropriated in Budget of Year 2013
1.					
2.					
3.					
4.					

Chief Financial Officer

* Not less than one-fifth of amount authorized but not more than the amount shown in the column - Balance December 31, 2013 must be entered here and then raised in 2014 Budget

N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

[illegible]

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

Chief Financial Officer

* Not less than one-third of amount authorized but not more than the amount shown in the column - Balance December 31, 2013 must be entered here and then raised in 2014 Budget

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	19,960,000.00	
Issued	80033-02	xxxxxxxxxx	4,978,000.00	
Paid	80033-03	3,880,000.00	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	21,058,000.00	xxxxxxxxxx	
		24,938,000.00	24,938,000.00	
2014 Bond Maturities - General Capital Bonds				\$3,820,000.00
2014 Interest on Bonds*		80033-06	\$582,603.75	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	xxxxxxxxxx	-	
Issued	80033-08	xxxxxxxxxx	-	
Paid	80033-09	-	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	-	xxxxxxxxxx	
		-	-	
2014 Bond Maturities - Assessment Bonds				-
2014 Interest on Bonds*		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)				582,603.75
LIST OF BONDS ISSUED DURING 2013				
Purpose	2014 Maturity	Amount Issued	Date of Issued	Interest Rate
General Improvement Bonds	275,000.00	4,978,000.00	10/8/13	various
Total	275,000.00	4,978,000.00		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR LOANS (~~COUNTY~~) (MUNICIPAL) __Green Trust__ LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	195,291.74	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	54,416.65	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	140,875.09	xxxxxxxxxx	
		195,291.74	195,291.74	
2014 Loan Maturities*		80033-05		55,510.43
2014 Interest on Loans*		80033-06		2,541.33
Total 2014 Debt Service for	Green Trust	Loan	80033-13	58,051.76
	M.C.I.A Capital Equipment	LOAN		
Outstanding January 1, 2013	80033-07	xxxxxxxxxx	86,194.74	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09	28,000.46	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	58,194.28	xxxxxxxxxx	
		86,194.74	86,194.74	
2014 Loan Maturities		80033-11		28,768.78
2014 Interest on Loans*		80033-12		1,857.82
Total 2014 Debt Service for	M.C.I.A. Capital Equipment Loan		80033-13	\$30,626.60
LIST OF LOANS ISSUED DURING 2013				
Purpose	2014 Maturity	Amount Issued	Date of Issued	Interest Rate
Total				
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2014 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) _____ LOAN _____

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	0	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	0.00	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	0.00	xxxxxxxxxx	
		0.00	0.00	
2014 Loan Maturities*		80033-05		
2014 Interest on Loans*		80033-06		
Total 2014 Debt Service for _____ Loan		80033-13		0.00
		_____ LOAN _____		
Outstanding January 1, 2013	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	0.00	xxxxxxxxxx	
		0.00	0.00	
2014 Loan Maturities		80033-11		
2014 Interest on Loans*		80033-12		
Total 2014 Debt Service for _____ Installment Purchase Agreement		80033-13		
		-0-		

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issued	Interest Rate
Total	0.00	0.00		

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01 xxxxxxxxxx		
Paid	80034-02	xxxxxxxxxx	
Outstanding, December 31, 2013	80034-03	xxxxxxxxxx	
2014 Bond Maturities - Term Bonds	80034-04		Rider to Budget
*2014 Interest on Bonds	80034-05		

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding December 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036- \$ 300,000.00	\$ 3,000.00
2. Special Emergency Note	80037- \$ 2,800,000.00	\$ 28,000.00
3. Tax Anticipation Notes	80038- \$	\$
4. Interest on Unpaid State & County Taxes	80039- \$	\$
5.		\$
6.		\$

DEBT SERVICE SCHEDULE FOR NOTES(OTHER THAN ASSESSMENT NOTES)

Total	14	13	12	11	10	9	8	7	6	5	4	3	2	1	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		Interest Computed to (Insert Date)
																					For Principal	For Interest **	
														</									

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

80051-01 80051-02

* "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 2010 or prior required 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 notes is financed by ordinance, designates same, otherwise an amount must be included in this column.

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE 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	2013 Budget Requirement		For Principal	For Interest **	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
Total											

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

80051-01 80051-02

* "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 2002 or prior required one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2005 or written intent of permanent financing submitted.
** If interest on notes is financed by ordinance, designates same, otherwise an amount must be included in this column.

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

80051-01

80051-02

Assessment Note with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or Written Intent of Permanent Financing

Submitted with Statement.

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

(Do Not Crowd - add additional Sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Title or Purpose of Issue		Amount of Lease Obligation Outstanding as of December 31, 2013	2014 Budget Requirement	For Principal	For Interest / Fees
Leases approved by LFB prior to July 1, 2007					
1 2006 Improvement Authority Capital Equipment Lease		\$ 174,101.43	\$ 58,033.81		\$ 8,555.76
2					
3					
4					
5					
6					
Leases approved by LFB after July 1, 2007					
1 2009 Improvement Authority Capital Equipment Lease		37,788.84	37,788.84		944.72
2 2011 Improvement Authority Capital Equipment Lease		169,161.30	54,728.82		5,796.06
3					
4					
5					
6					
Total		\$ 381,051.57	\$ 150,551.47		\$ 15,296.54

80051-01

80051-02

(Do Not Crowd - add additional Sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATION (GENERAL CAPITAL FUND)

Ordinance Number	IMPROVEMENTS			2013			Encumbered	Expended	Canceled Authorizations	Balance - December 31, 2013		
Specify Each Authorization by Purpose. Do not Merely Designate by a Code Number	Funded	Unfunded	Encumbered	Funded	Unfunded	Total				Funded	Unfunded	
270 / 541	Underground Storage Tank Replacement and / or Removal	\$5,975.84				\$5,975.84						
488	Landfill III	\$0.21	\$310,599.00					\$310,599.21		\$0.21		\$310,599.00
552	Ergonomic Furniture	\$17,147.61							\$17,147.61			
763	Various Improvements	\$331,580.35	\$19,114.23					\$331,580.35		\$331,580.35		
959	2006 Technology Improvements	\$22,988.58				\$18,338.89		\$4,649.69		\$4,649.69		
970	2006 Commuter Parking Lot	\$48.06						\$48.06		\$48.06		
30	2007 Various Park Improvements	\$1,249.23	\$22,542.52			\$21,388.12		\$1,296.40		\$1,107.23		\$1,107.23
31	2007 Various Improvements	\$2,859.86				\$2,859.86						
35	2007 Various Road Improvements	\$64,345.08	\$33,763.66			\$33,763.66		\$1,112.00		\$63,233.08		\$63,233.08
1	2007 Main Street By Pass	\$661,565.54	\$115,591.86			\$207,425.75		\$569,731.65		\$569,731.65		
60	2008 Microwave Communication System	\$31,782.25							\$31,782.25			
66	2008 Vehicles and Equipment	\$40,598.93				\$40,598.93						
95	2009 Sidewalk & Road Improvements	\$2,596.61	\$72,193.55			\$16,320.75		\$58,469.41		\$10,031.37		\$48,438.04
102	2009 Various Improvements	\$440,823.42	\$4,300.00			\$114,228.47		\$326,594.95		\$326,594.95		
103	2009 Various Park Improvements	\$181,478.89	\$134,664.00			\$160,788.34		\$155,354.55		\$155,354.55		
151	2010 Road & Sidewalk Improvements	\$163,864.85	\$72,500.00			\$878,112.73		\$89,666.99		\$89,666.99		
153	2010 Vehicles & Equipment	\$3,206.82	\$291,565.00			\$291,730.00		\$0.00		\$0.00		
154	2010 Weber Avenue Flood Relief	\$84.90				\$84.90						
166	2011 Police Vehicles - MCIA	\$6,869.00							\$6,869.00			
167	2011 Vehicles & Equipment	\$100,576.22	\$295,884.00			\$323,327.28		\$69,329.47		\$69,329.47		
168	2011 Various Improvements	\$902,252.13	\$150,000.00			\$327,640.76		\$765,842.69		\$715,842.69		\$50,000.00

SCHEDULE OF IMPROVEMENT AUTHORIZATION (GENERAL CAPITAL FUND)

Ordinance Number	IMPROVEMENTS Specify Each Authorization by Purpose. Do not Merely Designate by a Code Number	Balance - January 1, 2013			2013 Authorization	Encumbered	Expended	Canceled Authorizations	Balance - December 31, 2013		
		Funded	Unfunded	Encumbered					Total	Funded	Unfunded
175	2012 Weber Flood II	\$130,134.97	\$2,966.50			\$29,111.80	\$103,989.67		\$3,989.67		\$100,000.00
167	2012 Property Acquisition	\$3,515.00				\$3,515.00					
194	2012 Various Improvements	\$378,600.00				\$88,907.00	\$23,696.32		\$265,996.68		\$265,996.68
195	2012 Road Improvements	\$1,862,680.14	\$589,286.00			\$281,125.35	\$1,763,887.39		\$406,953.40		
196	2012 Park Improvements	\$359,562.22	\$21,600.00			\$18,876.21	\$124,129.26		\$238,156.75		
198	2012 Vehicles & Equipment	\$780,319.80	\$926,363.07			\$322,878.14	\$1,256,883.73		\$126,921.00	\$126,921.00	\$0.00
210	2013 Crossman Pump Station			\$3,500,000.00		\$188,019.87	\$36,980.13		\$3,275,000.00		\$3,275,000.00
216	2013 Sewer Vehicles			\$240,000.00		\$51,418.00	\$171,130.00		\$17,452.00		\$17,452.00
220	2013 Boat Docks			\$400,000.00		\$7,212.00	\$360,029.50		\$32,758.50		\$32,758.50
224	2013 Vehicles & Equipment			\$1,470,000.00		\$490,174.00	\$222,422.48		\$757,403.52		\$757,403.52
225	2013 Various Improvements			\$315,000.00		\$810.00	\$13,994.75		\$300,195.25	\$195.25	\$300,000.00
226	2013 Various Park Improvements			\$200,000.00		\$80,720.29	\$3,710.00		\$115,569.71		\$115,569.71
233	2013 Various Road Improvements			\$2,700,000.00		\$142,584.50	\$184,345.17		\$2,373,070.33		\$2,373,070.33
Total		\$2,979,297.77	\$4,050,507.74	\$3,478,476.85	\$8,825,000.00	\$1,931,091.11	\$6,583,676.43	\$58,840.68	\$10,759,674.14	\$3,113,386.36	\$7,646,287.78

SCHEDULE OF CAPITAL IMPROVEMENT FUND

* 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

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

GENERAL CAPITAL FUND ONLY

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS
YEAR-2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxx	278.04
Premium on Sale of Bonds		xxxxxxxxxx	995.60
Funded Improvement Authorizations Canceled		xxxxxxxxxx	58,840.68
Reserve for Future Improvements Canceled			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2013	80029-04	60,114.32	xxxxxxx
		60,114.32	60,114.32

BOND 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 Funds 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.

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

A.	1. Total Tax Levy for the Year 2013 was	104,717,418.65
	2. Amount of Item 1 Collected in 2013 (*)	103,640,731.35
	3. Seventy (70) Percent of Item 1	73,302,193.06

(*) Including prepayments and overpayments applied.

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

2. Have payments been made for all Bonded obligations or notes due on or before

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

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

D.	1. Cash Deficit 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.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$	\$	\$	
2. County Taxes	\$	\$	\$	
3. Amounts due Special Districts	\$	\$	\$	
4. Amounts due School Districts for Local School Tax	\$	\$	28,940,066.00	\$ 28,940,066.00

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 of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in the 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
(Seperately Stated)

Cash Liabilites Must be Subtotalled and Subtotalled Must be Marked with "C"

Title of Account	Debit	Credit
<u>Operating Fund</u>		
Cash - Amboy National Bank	3,471,998.35	
Cash -PNC Bank	94,899.32	
Change Fund	300.00	
Total Cash & Investment "C"	3,567,197.67	
Consumer Accounts Receivable	603,604.74	
Inventory & Supplies	216,592.47	
Revenue Accounts Receivable	9,000.35	
Appropriation Reserve		548,122.09
Appropriation Reserve-Encumbered		372,441.49
Accrued Interest on Bonds		3,720.83
Accrued Interest on Loans		253,370.84
Water Rent Overpayments		22,835.45
Accounts Payable		164,207.61
Reserve for Water Connection Fees		236,065.67
Total Liability (C)		1,600,763.98
Reserve for Consumer Accounts Receivable		603,604.74
Reserve for Inventory & Supplies		216,592.47
Reserve for Revenue Accounts Receivable		9,000.35
Fund Balance		1,966,433.69
	4,396,395.23	4,396,395.23

(Do not Crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in the 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
(Seperately Stated)

Cash Liabilities Must be Subtotaled and Subtotaled Must be Marked with "C"

Title of Account	Debit	Credit
Capital Fund		
Cash - PNC Bank	1,720,402.00	
Investment - PNC Bank		
Total Cash & Investment	1,720,402.00	
Due From State of New Jersey	1,129,512.00	
Fixed Capital	50,442,655.54	
Fixed Capital Authorized & Uncomplete	17,700,000.00	
Estimated Proceeds of Bonds & Notes	835,000.00	
General Serial Bonds		2,020,000.00
NJ Environmental Infrastructure Trust Loan Payable - 1999		7,080,215.59
NJ Environmental Infrastructure Trust Loan Payable - 2010		14,797,777.80
Improvement Authorization - Funded		1,492,222.82
Improvement Authorization - Unfunded		835,000.00
Improvement Authorization - Encumbered		543,064.71
Capital Improvement Fund		639,724.97
Repainting Water Tanks - Preliminary Engineering Cost		44,526.15
Due to Water Operating		
Reserve for Betterment & Extension		10,000.00
Reserve for Amortization		43,309,662.15
Deferred Reserve for Amortization		100,000.00
Fund Balance		120,375.35
Bonds & Note Authorized Not Issued		835,000.00
	71,827,569.54	71,827,569.54

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPERATELY STATE**

AS AT DECEMBER 31, 2013

Cash Liabilities Must be Subtotaled and Subtotaled Must be Marked with "C"

[illegible]

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

[illegible]

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	1,300,000.00	1,300,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	7,700,000.00	8,119,899.45	419,899.45
Fire Hydrant Service 91304-	1,000.00	1,000.00	
Miscellaneous 91305-	375,000.00	346,902.72	(28,097.28)
Reserve for Water Connection Fee	156,000.00	156,000.00	
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Subtotal	9,532,000.00	9,923,802.17	391,802.17
Deficit (General Budget)** 91306-			
91307-	9,532,000.00	9,923,802.17	391,802.17

**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:	xxxxxxxxxx
Adopted Budget	9,532,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	9,532,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	9,532,000.00
Deduct Expenditures:	
Paid or Charged	8,953,253.00
Reserved	548,122.09
Surplus (General Budget) **	
Total Expenditures	9,501,375.09
Unexpended Balance Canceled (See Footnote)	30,624.91

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 2012 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".
Section 2 Should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit(General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserve		
Total Expenditures		
Less:Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus(General Budget)**		
Balance of Result of 2013 Operation		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
**Anticipated Revenue - Deficit (General Buddget)		
Balance of Result 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	694,718.03
Less: Anticipated Deficit in 2012 Budget-Amount Received and Due from Current Fund - If none, enter "None"	NONE
Excess(Revenue Realized)*	694,718.03

**Item must be shown in same amount on Sheet 44

RESULT OF 2013 OPERATIONS WATER UTILITY

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	391,802.17
Unexpended Balance of Appropriations	xxxxxxxxxx	30,624.91
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balance of 2012 Appropriation Reserves	xxxxxxxxxx	694,718.03
Accounts Payable Cancelled		
Deficit in Anticipated Revenue		xxxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxxx
Operating Deficit-To Trial Balance	xxxxxxxxxx	
Excess in Operations-To Surplus	1,117,145.11	xxxxxxxxxx
See restriction in amount on Sheet-45, Section 2	1,117,145.11	1,117,145.11

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	2,649,288.58
Rent Overpayments Applied	xxxxxxxxxx	
Excess Resulting from 2013 Operation	xxxxxxxxxx	1,117,145.11
Amount Appropriated in the 2013 Budget - Cash	1,300,000.00	xxxxxxxxxx
Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	500,000.00	xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	1,966,433.69	xxxxxxxxxx
	3,766,433.69	3,766,433.69

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

Cash	3,567,197.67
Investments	
Interfund Account Receivable	
Sub-Total	3,567,197.67
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,600,763.98
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,966,433.69
*Other Assets Pledged to Surplus:	
#Deferred Charges	
#Operating Deficit	
Total Other Assets	
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET. * In The Case Of A "Deficit In Cash Surplus", "Other Assets" Would Also Be Pledged To Cash Liabilities.	1,966,433.69

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012	\$ 692,309.63
Increased by:	
Water Rents Levied	\$ 8,031,194.56
Decreased by:	
Collections	\$ 8,119,899.45
Overpayment applied	\$
Transfer to Water Liens	\$
Other	\$ 8,119,899.45
Balance December 31, 2013	\$ 603,604.74

SCHEDULE OF WATER LIENS

Balance December 31, 2012	\$
Increased by:	
Transfers from Accounts Receivable	\$
Penalties and Costs	\$
Other	\$
Decreased by:	
Collections	\$
Other - Foreclosure	\$
Balance December 31, 2013	\$

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
WATER UTILITY FUNDS

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

Caused By	Amount Dec. 31, 2012 Per Audit Report	Amount in 2013 Budget	Amount Resulting From 2013	Balance as at Dec. 31, 2013
1. <u>Emergency Authorization - *</u>	\$	\$	\$	\$
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.A. 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>	Appropriated 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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2013		xxxxxxxxxx	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds*		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	xxxxxxxxxx	2,610,000.00	
Issued	xxxxxxxxxx		
Paid	590,000.00	xxxxxxxxxx	
Outstanding December 31, 2013	2,020,000.00	xxxxxxxxxx	
	2,610,000.00	2,610,000.00	
2014 Bond Maturities - Capital Bonds			\$570,000.00
2014 Interest on Bonds*			68,050.00

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds (*Items)	68,050.00
Less: Interest Accrued to December 31, 2013 (Trial Balance)	\$ 3,720.83
Subtotal	\$ 64,329.17
Add: Interest to be Accrued as of December 31, 2014	\$ 2,070.83
Required Appropriation 2014	\$ 66,400.00

LIST OF BONDS ISSUES DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
WATER UTILITY ASSESSMENT LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2013		xxxxxxxxxx	
2014 Loan Maturities			\$
2014 Interest on Loans*		\$	
WATER UTILITY CAPITAL LOAN			
Outstanding January 1, 2013	xxxxxxxxxx	23,804,995.35	
Issued	xxxxxxxxxx		
Paid	1,927,001.96	xxxxxxxxxx	
Outstanding December 31, 2013	21,877,993.39	xxxxxxxxxx	
	23,804,995.35	23,804,995.35	
2014 Loans Maturities			1,817,708.10
2014 Interest on Loans*			670,695.00

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$	670,695.00
Less: Interest Accrued to December 31, 2013 (Trial Balance)	\$	253,370.84
Subtotal	\$	417,324.16
Add: Interest to be Accrued as of December 31, 2014	\$	233,589.58
Required Appropriation 2014	\$	650,913.74

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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 Interest **

INTEREST ON NOTES - WATER 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 2010 or prior required 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 notes is financed by ordinance, designates same, otherwise an amount must be included in this column.

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

[illegible]

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, 2009 or prior must be appropriated in full in the 2012 Dedicated Utility Assessment Budget or Written Intent of Permanent financing submitted.

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

Title or Purpose of Issue	Amount of Lease Obligation outstanding as of December 31, 2013	2014	
		For Principal	For Interest / Fees
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total		\$ -	\$ -

(Do Not Crowd - add additional Sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATION (UTILITY CAPITAL FUND)

Ordinance Number	IMPROVEMENTS Specify Each Authorization by Purpose. Do not Merely Designate by a Code Number			Balance - January 1, 2013			2013 Authorization	Encumbered	Expended	Canceled Authorizations	Balance - December 31, 2013	
	Funded	Unfunded	Encumbered	Funded	Unfunded							

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
			0	0

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	120,375.35
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxxx
Balance December 31, 2013	120,375.35	xxxxxxxxxx
	120,375.35	120,375.35

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

POST CLOSING

TRIAL BALANCE

UTILITY FUND

AS AT DECEMBER 31, 2013

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

Cash Liabilities Must be Subtotalled and Subtotalled Must be Marked with "C"

[illegible]

(Do not Crowd - add additional sheets)

Sheet 55

POST CLOSING

UTILITY FUND

AS AT DECEMBER 31, 2013

Cash Liabilities Must be Subtotalled and Subtotalled Must be Marked with "C"

[illegible]

(Do not Crowd - add additional sheets)

Sheet 55a

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPERATELY STATE
AS AT DECEMBER 31, 2013**

[illegible]

(Do not Crowd - add additional sheets)
Sheet 56

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

[illegible]

*Show as red figure

SCHEDULE OF _____ UTILITY - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____02			
Added by N.J.S. 40A:4-87 (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Reserve for Debt Service			
Subtotal			
** Deficit(General Budget) _____06			
_____07			

**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 50.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	
Add:Overexpenditures (See Footnote)	
Total Appropriations and Overpayment	
Deduction Expenditure:	
Paid or Charges	
Reserved	
** Surplus(General Budget)	
Total Expenditures	
Unexpended Balance Canceled (See Footnote)	

FOOTNOTES - RE:OVEREXPENDITURE

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

STATEMENT OF 2013 OPERATION
UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 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	
Budget Revenue (Not Including "Deficit(General Budget)")		
Miscellaneous Revenue Not Anticipated		
*2012 Appropriation Reserves Canceled		
(Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refunded of Prior Year's Revenue		
Overexpenditure of Appropriation Reserve		
Total Expenditures		
Less:Deferred Charges Included in Above		
"Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
** Budget Appropriation - Surplus(General Budget)		
Balance of Result of 2013 Operation		
Remainder =		
("Excess in Operations" - Sheet 60)		
Deficit		
**Anticipated Revenue - Deficit (General Budget)		
Balance of Result of 2013 Operation		
Remainder =		
(Operating Deficit - to Trial Balance" - Sheet 51)		

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 1993 for an Anticipated Deficit in the

Utility for 2013:

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

**Item must be shown in same amount on Sheet 58

RESULT OF 2013 OPERATIONS

UTILITY

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	
Unexpended Balance of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balance of 2012 Appropriation Reserves	xxxxxxxxxx	
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Deficit Balance-To Trial Balance	xxxxxxxxxx	
Excess to Balance-To Surplus		xxxxxxxxxx
See restriction in amount on Sheet-50, Section 2		

OPERATING SURPLUS - _____ UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	
	xxxxxxxxxx	
Excess Resulting from 2013 Operation	xxxxxxxxxx	
		xxxxxxxxxx
Amount Appropriated in the 2013 Budget - Cash		xxxxxxxxxx
Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx

ANALYSIS OF BALANCE December 31, 2013 (FROM _____ UTILITY - TRIAL BALANCE)

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

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

* In The Case Of A "Deficit In Cash Surplus", "Other Assets" Would
Also Be Pledged To Cash Liabilities.

RESULT OF 2013 OPERATIONS

UTILITY

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	
Unexpended Balance of Appropriations	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balance of 2012 Appropriation Reserves	xxxxxxxxxx	
Cancelled Outstanding Checks from Prior Year		
Deficit in Anticipated Revenue		xxxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxxx
Operating Deficit-To Trial Balance	xxxxxxxxxx	
Excess in Operations-To Surplus		xxxxxxxxxx
See restriction in amount on Sheet-59, SECTION 2		

OPERATING SURPLUS -

UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	
	xxxxxxxxxx	
Excess Resulting from 2013 Operation	xxxxxxxxxx	
Amount Appropriated in the 2013 Budget - Cash		xxxxxxxxxx
Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx

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

Cash	
Investments	
Interfund Account Receivable	
Sub-Total	
Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	
*Other Assets Pledged to Surplus:	
#Deferred Charges	
#Operating Deficit	
Total Other Assets	
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	
* In The Case Of A "Deficit In Cash Surplus", "Other Assets" Would Also Be Pledged To Cash Liabilities.	

SCHEDULE OF _____ UTILITY ACCOUNT RECEIVABLE

Balance December 31, 2012 \$ _____

Increased by: \$ _____

Decreased by:

Collections	\$ _____
Overpayment applied	\$ _____
Transfer to _____ Liens	\$ _____
Other	\$ _____

Balance December 31, 2013 \$ _____

SCHEDULE OF _____ 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-
UTILITY FUNDS

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

Caused By	Amount Dec. 31, 2012 Per Audit Report	Amount in 2013 Budget	Amount Resulting From 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - *	\$	\$	\$	\$
2.	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

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

EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 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.	\$	\$	\$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor Of	On Account of	Date Entered	Amount	Appropriated in Budget of Year 2014
1.					
2.					
3.					
4.					

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

UTILITY ASSEMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2013		xxxxxxxxxx	
2014 Bond Maturities - Assessment Bonds			
*2014 Interest on Bonds			
UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2013		xxxxxxxxxx	
2014 Bond Maturities - Capital Bonds			
*2014 Interest on Bonds			
Total "Interest on Bonds - Debt Service" (*Items)	80033-13		

INTEREST ON BONDS - UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issued	Interest Rate

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

_____ UTILITY LOANS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Outstanding, December 31, 2013		xxxxxxxxxx	
2014 Loan Maturities			
*2014 Interest on Loans			
_____ UTILITY LOAN			
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2013		xxxxxxxxxx	
2014 Loan Maturities			
2014 Interest on Loans*			

INTEREST ON LOANS - _____ UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issued	Interest Rate

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

[illegible]

INTEREST ON NOTES		UTILITY BUDGET	
2014 Interest on Notes			
Less: Interest Accrued to		Dec. 31, 2013	
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 one.

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 2005 or prior required 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 notes is financed by ordinance, designates same, otherwise an amount must be included in this

column.

(DO NOT CROWD-ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

[illegible]

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"

Permanent financing submitted.

Utility Assessment Notes with an original Date of issue of December 31, 2005 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or Written Inter 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

Title or Purpose of Issue	Amount of Lease Obligation outstanding as of December 31, 2013	2014	
		For Principal Budget Requirement	For Interest / Fees
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Total		\$ -	\$ -

(Do Not Crowd - add additional Sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATION (UTILITY CAPITAL FUND)

[illegible]

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	
*Receieved from 2013 Budget Appropriation	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorization Canceled (but only where financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriation to Finance Improvement Authorization		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx

UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

