

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

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

Printed name: Mark Sadosis

Signature: Mark Sadosis

Certificate #: 004 387

Date: 2/20/14

22-6001768

•Fed. I.D. #

Borough of East Newark
Municipality

Hudson
County

Report of Federal and State Financial Assistance

Expenditures of Awards

	Fiscal Year Ending:		<u>12/31/2013</u>
	(1)	(2)	(3)
	Federal Programs	State	Other Federal
	Expended	Programs	Programs
	(administered	Expended	Expended
	by the State)		
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$ <u>74,771.54</u>	\$ <u>88,544.83</u>	\$ <u> </u>

Type of Audit required by OMB A-133 and OMB 98-07:

 Single Audit

 Program Specific Audit

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


Signature of Chief Financial Officer

01/12/2014
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

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



SIGNATURE OF TAX ASSESSOR

Borough of East Newark
MUNICIPALITY

Hudson
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash	883,450.77	
Investments	287,904.81	
Change Fund	50.00	
Sub-Total	1,171,405.58	
Receivables with Off-Setting Reserve:		
Taxes Receivable	480,623.76	
Revenue Accounts Receivable	18,042.13	
Prepaid School Levy	12,471.88	
Foreclosed Property	312,100.00	
Sewer Service Receivable	39,641.24	
Sub-Total	862,879.01	
Appropriation Reserve:		
Encumbered		25,624.31
Reserved		407,322.24
Due to General Trust Fund		34,323.19
Due to General Capital Fund		235,553.54
Due to Water Operating Fund		1,759.78
Due to Animal Control Fund		355.00
Due to Federal and State Grant Fund		4,958.30
Due to State of New Jersey:		
DCA Surcharge		6,376.01
Marriage Licenses		758.00
Accounts Payable		24,369.36
Reserve for Tax Appeals Pending		99,680.56
County Taxes Payable		25,376.00

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year, 2012	(1)	\$	2,600.00
			x <u>25%</u>
	(2)	\$	650.00
 Municipal Public Defender Trust Cash Balance December 31, 2013:	 (3)	 \$	 125.00

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 the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

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

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: Brigite I. Goncalves

Signature: 

Certificate #: N-919

Date: 2/12/2014

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2012</u>
1. <u>State Unemployment Insurance</u>	\$ 66.49	\$ 9.82		\$ 76.31
2. <u>Hanovia Grant</u>	99.40			99.40
3. <u>Fire Prevention Penalties</u>	750.00			750.00
4. <u>Law Enforcement</u>	191.73			191.73
5. <u>Parking Offense Adjudication</u>	7,228.53	1,420.00		8,648.53
6. <u>Community Development Block Grant</u>	19,153.72		11,105.00	8,048.72
7. <u>Escrow</u>	66,213.68			66,213.68
8. <u>Police Off-Duty</u>	9,138.59			9,138.59
9. <u>Tax Title Redemption</u>	15,427.54		8,266.99	7,160.55
10. <u>Tax Sale Premiums</u>	16,500.00	13,500.00		30,000.00
11. <u>Public Defender</u>		125.00		125.00
12. _____				
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	\$ 134,769.68	\$ 15,054.82	\$ 19,371.99	\$ 130,452.51

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

N/A

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

* Show as red figure

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
New Jersey Transportation Trust Fund: Authority Act:						
Grant Avenue	1,497.69				1,497.69	
Sherman Avenue	9,140.99					9,140.99
Third Street	4,916.81					4,916.81
2000 Award	3,963.83					3,963.83
COPS Fast	33,489.22					33,489.22
Clean Communities Program:						
CY2005	2,221.98			2,221.98		
CY2006	4,000.00			1,004.04		2,995.96
CY2007	4,000.00					4,000.00
CY2008	4,000.00					4,000.00
CY2009	4,000.00					4,000.00
CY2010	3,489.15					3,489.15
CY2011	4,000.00					4,000.00
Driving While Intoxicated	1,943.60			710.00		1,233.60
Alcohol Education and Rehabilitation	2,770.90					2,770.90
Recycling Tonnage Grant	2,212.23					2,212.23
Sub-Totals	85,646.40			3,936.02	1,497.69	80,212.69

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (CONTINUED)**

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
County Fire Aid	1,924.47					1,924.47
Police Body Armor	2,300.02					2,300.02
Recycling Tonnage Aid	7,438.63					7,438.63
Drunk Driving Enforcement Fund	20,609.74	960.21				21,569.95
Click It or Ticket	3,768.69					3,768.69
Obey the Signs or Pay the Fines	7,378.39					7,378.39
Clean Communities Program - 2013		4,000.00		4,000.00		
Click It or Ticket - 2012	4,000.00					4,000.00
Recycling Tonnage Aid - 2012	911.93					911.93
Hudson County Office on Aging - 2012	92,113.66			23,595.81		68,517.85
Police Body Armor - 2012	1,096.45					1,096.45
Clean Communities Program - 2012	4,000.00					4,000.00
Department of Transportation - Grant	74,771.54			74,771.54		
Hudson County Office on Aging - 2013		77,690.50		57,013.00		20,677.50
Police Body Armor - 2013		1,200.53				1,200.53
Click It or Ticket - 2013		520.00				520.00
Totals	305,959.92	84,371.24		163,316.37	1,497.69	225,517.10

*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXX	6,237.04
School Tax Deferred (Not in excess of 50% of Levy - 2011 - 2012) 85002-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXXXXXXXXXX	1,251,843.00
Paid	1,270,551.92	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00	(12,471.88)	XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85004-00		XXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	1,258,080.04	1,258,080.04

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXXXXXXXXXX	N/A
2013 Levy 81105-00	XXXXXXXXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013 85046-00		XXXXXXXXXXXXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) 85032-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85034-00		XXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2011-2012) 85042-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2012 - June 30, 2013	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85044-00		XXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02		499.84
2013 Levy:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	769,899.58
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	2,838.02
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	25,376.00
Paid		773,237.44	XXXXXXXXXXXXXXXXXX
Balance December 31, 2012		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes		25,376.00	XXXXXXXXXXXXXXXXXX
		798,613.44	798,613.44

SPECIAL DISTRICT TAXES

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

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

STATE LIBRARY AID

N/A

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in	80004-02	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-09		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80004-10		

N/A

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

		Debit	Credit
Balance January 1, 2013	80004-03	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received	80004-04	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-11		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80004-12		

N/A

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

		Debit	Credit
Balance January 1, 2013	80004-05	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-13		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80004-14		

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	350,000.00	350,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Adopted Budget	1,416,759.70	1,497,730.26	80,970.56
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Total Miscellaneous Revenue Anticipated 80103-	1,416,759.70	1,497,730.26	80,970.56
Receipts from Delinquent Taxes 80104-	145,000.00	151,693.76	6,693.76
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	1,575,435.54	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	1,575,435.54	1,302,381.41	(273,054.13)
	3,487,195.24	3,301,805.43	(185,389.81)

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxxxx	3,176,838.01
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Local District School Tax 80109-00	1,251,843.00	xxxxxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxxxxx
County Taxes 80111-00	772,737.60	xxxxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	25,376.00	xxxxxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00		xxxxxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxxxx	175,500.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	1,302,381.41	xxxxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxxxx	
	3,352,338.01	3,352,338.01

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	3,487,195.24
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2013 (Budget Statement Item 9)	80012-03	3,487,195.24
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	3,487,195.24
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	3,487,195.24
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	2,904,040.26
Paid or Charged - Reserve for Uncollected Taxes	80012-09	175,500.00
Reserved	80012-10	407,322.24
Total Expenditures	80012-11	3,486,862.50
Unexpended Balances Canceled (see footnote)	80012-12	332.74

FOOTNOTES -

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

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

RESULTS OF 2011

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	80,970.56
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	6,693.76
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	332.74
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	127,293.80
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	302,871.73
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXXXXXXXXXX	
Due to State of New Jersey Cancelled		XXXXXXXXXXXXXXXXXX	581.00
Tax Overpayments Cancelled		XXXXXXXXXXXXXXXXXX	7,892.58
		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2013	80013-07		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11	273,054.13	XXXXXXXXXXXXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXXXXXXXXXXX
Prepaid School Levy Established		12,471.88	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	241,110.16	XXXXXXXXXXXXXXXXXX
		526,636.17	526,636.17

**(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	\$ <u>3,600,133.92</u>
or			
(Abstract of Ratables)		82113-00	\$ _____
2. Amount of Levy Special District Taxes		82102-00	\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	\$ <u>118,183.00</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00	\$ _____
5a. Subtotal 2013 Levy	\$ <u>3,718,316.92</u>		
5b. Reductions due to tax appeals**	\$ <u>60,855.15</u>		
5c. Total 2013 Levy		82106-00	\$ <u><u>3,657,461.77</u></u>
6. Transferred to Tax Title Liens		82107-00	\$ _____
7. Transferred to Foreclosed Property		82108-00	\$ _____
8. Remitted, Abated or Canceled		82109-00	\$ _____
9. Discount Allowed		82110-00	\$ _____
10. Collected in Cash:			
In 2012		82121-00	\$ <u>21,320.67</u>
In 2013 *		82122-00	\$ <u>3,150,767.34</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed		82123-00	\$ <u>4,750.00</u>
R.E.A.P. Revenue		82124-00	\$ _____
Total to Line 14		82111-00	\$ <u><u>3,176,838.01</u></u>
11. Total Credits			\$ <u><u>3,176,838.01</u></u>
12. Amount Outstanding December 31, 2013		83120-00	\$ <u>480,623.76</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>86.85%</u>	82112-00	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>3,176,838.01</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>3,176,838.01</u></u>

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 cash collections 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 overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

N/A

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**

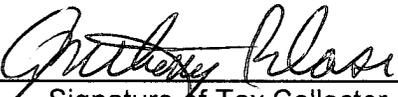
	DEBIT	CREDIT
1. Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXXXXXXXXXX
Due To State of New Jersey		1,076.00
2. Sr. Citizens Deductions Per Tax Billings	2,000.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	2,750.00	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	4,750.00
10. Cancelled	581.00	
11.		
12. Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	
Due To State of New Jersey	495.00	XXXXXXXXXXXXXXXXXX
	5,826.00	5,826.00

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

Line 2	2,000.00
Line 3	2,750.00
Line 4	_____
Line 5	_____
Sub-Total	4,750.00
Less: Line 7	_____
To Item 10, Sheet 22	4,750.00

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXXXXXXXXXX	99,680.56
Taxes Pending Appeals	99,680.56	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXXXXXXXXXX	
Transfer from Appropriation Reserves			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		99,680.56	XXXXXXXXXXXXXXXXXX
Taxes Pending Appeals *	99,680.56	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.		99,680.56	99,680.56



 Signature of Tax Collector

T-0448
 License #

2-20-14
 Date

ACCELERATED TAX SALE - CHAPTER 99

N/A

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

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

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

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

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(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			148,208.44	
A. Taxes	83102-00	148,208.44	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83103-00		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2. Canceled:				
A. Taxes		83105-00	XXXXXXXXXXXXXXXXXXXX	
B. Tax Title Liens		83106-00	XXXXXXXXXXXXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens				
A. Taxes		83108-00	XXXXXXXXXXXXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXXXXXXXXXXXX	
4. Added Taxes			3,485.32	XXXXXXXXXXXXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXXXXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXXXXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1)	XXXXXXXXXXXXXXXXXXXX
7. Balance Before Cash Payments				151,693.76
8. Totals			151,693.76	151,693.76
9. Balance Brought Down			151,693.76	XXXXXXXXXXXXXXXXXXXX
10. Collected:				151,693.76
A. Taxes	83116-00	151,693.76	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale				XXXXXXXXXXXXXXXXXXXX
12. 2013 Taxes Transferred to Liens				XXXXXXXXXXXXXXXXXXXX
13. 2013 Taxes			480,623.76	XXXXXXXXXXXXXXXXXXXX
14. Balance December 31, 2013				480,623.76
A. Taxes	83121-00	480,623.76	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83122-00		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
15. Totals			632,317.52	632,317.52

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

100.00%

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2014.

\$ 480,623.76
83125-00

and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2013	84101-00	312,100.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXXXXXXXXXX	312,100.00
		312,100.00	312,100.00

CONTRACT SALES

N/A

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

MORTGAGE SALES

N/A

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

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

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) _____

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST AND GENERAL CAPITAL FUNDS**
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

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

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

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

<u>Date</u>	<u>Purpose</u>	N/A <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>	N/A Appropriated for in Budget of Year 2014
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXXXXXXXXXX	149,000.00	
Issued	80033-02	XXXXXXXXXXXXXXXXXX		
Paid	80033-03	149,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80033-04		XXXXXXXXXXXXXXXXXX	
		149,000.00	149,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$
2014 Interest on Bonds *		80033-06		\$
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXXXXXXXXXXXX		
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80033-10		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds *		80033-12		\$
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$

N/A

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

WASTE WATER TREATMENT LOANS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxxxxxxx	403,620.43	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	29,176.52	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-04	374,443.91	xxxxxxxxxxxxxxxx	
		403,620.43	403,620.43	
2014 Loan Maturities			80033-05	\$ 29,423.36
2014 Interest on Loans				\$ 4,395.04
Total 2014 Debt Service for Waste Water Treatment Loan			80033-13	\$ 33,818.40

GREEN ACRES LOAN PAYABLE

Outstanding January 1, 2013	80033-07	xxxxxxxxxxxxxxxx	93,640.13	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	20,090.31	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-10	73,549.82	xxxxxxxxxxxxxxxx	
		93,640.13	93,640.13	
2014 Loan Maturities			80033-11	\$ 20,494.14
2014 Interest on Loans			80033-12	\$ 1,369.04
Total 2014 Debt Service for Green Acres Loan			80033-13	\$ 21,863.18

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

N/A

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	xxxxxxxxxxxxxxxx		
Paid	80034-02		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80034-03		xxxxxxxxxxxxxxxx	
2014 Bond Maturities - Term Bonds	80034-04		\$	
2014 Interest on Bonds *	80034-05		\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034-06	xxxxxxxxxxxxxxxx		
Issued	80034-07	xxxxxxxxxxxxxxxx		
Paid	80034-08		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80034-09		xxxxxxxxxxxxxxxx	
2014 Interest on Bonds *	80034-10		\$	
2014 Bond Maturities - Serial Bonds	80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (* Items)	80034-12		\$	

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements	600,000.00	9-07-05	181,136.00	7-22-14	1.35%	23,220.00	1,487.58	7-22-14
2.	Various Capital Improvements	500,000.00	8-22-08	383,287.00	7-22-14	1.35%	30,865.00	3,147.74	7-22-14
3.	Sidewalk Improvements at Various Locations in the Borough	238,000.00	8-19-10	136,082.00	7-22-14	1.35%	12,527.00	1,117.57	7-22-14
4.	Various Capital Improvements	285,000.00	8-19-11	22,340.00	7-22-14	1.35%	14,137.00	183.47	7-22-14
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	1,623,000.00		722,845.00			80,749.00	5,936.36	

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

Memo: Type 1 School Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

80051-01 80051-02

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

N/A

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

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

(Do not crowd - add additional sheets)

BOROUGH OF EAST NEWARK
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

Number	Ordinance Date	Amount	Balance Dec. 31, 2012		Expended	Cancelled	Balance Dec. 31, 2013	
			Funded	Unfunded			Funded	Unfunded
96-02B	8-17-96	\$ 244,000.00	\$ 2,346.49	\$	\$	\$	2,346.49	\$
96-02C	8-17-96	11,000.00	1,289.78				1,289.78	
98-01	4-01-98	25,000.00	1,463.49				1,463.49	
00-01A	3-13-00	10,000.00		7.50		7.50		
00-01D	3-13-00	25,000.00		6,103.00		6,103.00		
05-08	6-08-05	25,000.00	2,148.10				2,148.10	
05-09A	6-08-05	150,000.00		9,808.87		9,808.87		
05-09B	6-08-05	160,000.00		119,664.27		119,664.27		
05-09C	6-08-05	125,000.00	9,520.08	95,530.00	7,800.00	50,000.00	1,720.08	45,530.00
05-09D	6-08-05	147,000.00		110,655.52		75,000.00		35,655.52
05-09E	6-08-05	50,000.00		25,013.83		25,013.83		
06-09	8-09-09	70,000.00		910.22			910.22	
07-15A	9-12-07	85,000.00		4,050.00				4,050.00
07-15B	9-12-07	165,000.00		137,650.34		120,000.00		17,650.34
07-15C	9-12-07	50,000.00		14,254.30				14,254.30
07-15D	9-12-07	10,000.00		2,550.59		2,550.59		
07-15E	9-12-07	250,000.00		93,383.79		75,000.00		18,383.79

BOROUGH OF EAST NEWARK
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	Balance Dec. 31, 2012		<u>Expended</u>	<u>Cancelled</u>	Balance Dec. 31, 2013	
				<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
Acquisition of Public Work Vehicles	07-15F	9-12-07	\$ 90,000.00	\$	\$ 15,869.43	\$	\$ 15,869.43	\$	\$
Reconstruction of Central Avenue	07-15G	9-12-07	150,000.00		109,648.05		109,648.05		
Improvements to Borough Hall	07-15H	9-12-07	250,000.00		213,855.05	10,500.00	100,000.00		103,355.05
Improvements to Public Works Garage	07-15I	9-12-07	100,000.00		49,894.59	4,902.00			44,992.59
Improvements to Sidewalks throughout the Borough	10-06	6-09-10	250,000.00		89,391.66		89,391.66		
Tree Planting at Various Locations in the Borough	11-04A	6-08-11	33,300.00	1,700.00	33,300.00		33,300.00	1,700.00	
Undertaking of the Grant Avenue Streetscape Project	11-04B	6-08-11	251,700.00		229,360.00		229,360.00		
				<u>\$ 19,378.16</u>	<u>\$ 1,359,990.79</u>	<u>\$ 23,202.00</u>	<u>\$ 1,060,717.20</u>	<u>\$ 11,578.16</u>	<u>\$ 283,871.59</u>

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

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

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

GENERAL CAPITAL FUND ONLY

N/A

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Total	80032-00			

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxxxxxxxxxxx	46,687.57
Premium on Sale of Bonds		xxxxxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80029-04	46,687.57	xxxxxxxxxxxxxxxxxxx
		46,687.57	46,687.57

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

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 June 30, 2013 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2014 \$ _____
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.

- | | | |
|---|------------------------|------------------------|
| 1. Total Tax Levy for the Year 2013 was | | \$ <u>3,658,461.77</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ <u>3,176,838.01</u> | |
| 3. Seventy (70) percent of Item 1 | | \$ <u>2,560,923.24</u> |

(*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2012?

Answer YES or NO: YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2012?

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

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

- C. Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the 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	\$ _____	\$ _____	\$ 25,376.00	\$ 25,376.00
3. Amount due Special Districts				
	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts				
for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.

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

N/A

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

* Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2013
BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-	15,000.00	15,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	185,000.00	213,635.64	28,635.64
Fire Hydrant Service 91304-			
Miscellaneous 91305-	800.00	873.21	73.21
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Subtotal	200,800.00	229,508.85	28,708.85
Deficit (General Budget) ** 91306-			
91307-	200,800.00	229,508.85	28,708.85

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxxxxxxx
Adopted Budget	200,800.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	200,800.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	200,800.00
Deduct Expenditures:	
Paid or Charged	112,984.63
Reserved	87,815.37
Surplus (General Budget)	
Total Expenditures	200,800.00
Unexpended Balance Canceled (See Footnote)	

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	28,708.85
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	36,896.12
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXX
Prior Year's Expenditure		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	65,604.97	XXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	65,604.97	65,604.97

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013		129,044.94
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXX	65,604.97
Amount Appropriated in 2013 Budget - Cash	15,000.00	XXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	179,649.91	XXXXXXXXXXXXXXXXXX
	194,649.91	194,649.91

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

Cash	325,705.50
Investments	
Other Accounts Receivable	1,759.78
Subtotal	327,465.28
Deduct Cash Liabilities Marked with "C" on Trial Balance	147,815.37
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	179,649.91
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	179,649.91

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ <u>47,086.19</u>
Increased by:		
Water Rents Levied		\$ <u>209,666.92</u>
Decreased by:		
Collections	\$ <u>213,635.64</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>213,635.64</u>
Balance December 31, 2013		\$ <u><u>43,117.47</u></u>

N/A

SCHEDULE OF WATER UTILITY LIENS

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

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND**

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

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

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

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

<u>Date</u>	<u>Purpose</u>	N/A <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>	N/A Appropriated for in Budget of <u>Year 2014</u>
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____

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

N/A

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *		\$	

INTEREST ON BONDS - WATER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

WATER UTILITY		LOAN		
	Debit	Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX		
2014 Loan Maturities				\$
2014 Interest on Loans *		\$		
WATER UTILITY		LOAN		
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX		
2014 Loan Maturities				\$
2014 Interest on Loans *		\$		

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

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

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

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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

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

Utility Assessment Notes with an original date of issue of December 31, 2008 or prior must be appropriated in full in the 2011 Dedicated Utility Assessment Budget or written intent of) permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

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

(Do not crowd - add additional sheets)

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	60,000.00
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	60,000.00	XXXXXXXXXXXXXXXXXXXX
	60,000.00	60,000.00

WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

N/A

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

* Show as red figure

STATEMENT OF UTILITY BUDGET - 2013

N/A

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			
Rents			
Miscellaneous			
Reserve for Payment of Bonds			
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
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 amount shown for items on Sheet 59.

N/A

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**STATEMENT OF 2013 OPERATION
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.

N/A

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:	XXXXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

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

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

RESULTS OF 2013 OPERATIONS - UTILITY

N/A

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2		

N/A

OPERATING SURPLUS - UTILITY

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

N/A

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

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

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

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

SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

N/A

Balance December 31, 2012		\$ _____
Increased by:		
Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ _____

SCHEDULE OF LIENS

N/A

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 FUND**

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

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

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

N/A

UTILITY ASSESSMENT BONDS

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

UTILITY CAPITAL BONDS

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

N/A

INTEREST ON BONDS - UTILITY BUDGET

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

N/A

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

UTILITY LOAN

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

UTILITY LOAN			
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

N/A

INTEREST ON LOANS - UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note 2006 Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	Total								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2004 or prior must be appropriated in full in the 2007 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

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

(Do not crowd - add additional sheets)

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

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

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

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

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