

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013  
(UNAUDITED)**

POPULATION LAST CENSUS	1,343
NET VALUATION TAXABLE 2013	<u>106,172,020</u>
MUNICODE	<u>1702</u>

**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 Elmer, County of Salem

**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 \_\_\_\_\_  
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 hereby certify that I am responsible for filing this verified Annual Financial Statement which I have prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations; and all statements contained herein 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 hereby certify that I, **Cynthia A. Strang**, am the Chief Financial Officer, License #NO2260193, of the **Borough of Elmer, County of Salem**, and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with **N.J.S. 40A:5-12**, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature: \_\_\_\_\_  
Title: Chief Financial Officer  
Address: P. O. Box 882, 120 South Main Street  
Elmer, NJ 08318  
Phone Number: (856) 521-0530  
Fax Number: (856) 358-2180  
Email: elmercmfo@netscape.net

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (~~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 December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

**N/A**

\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
Ford Scott & Associates LLC  
(Firm Name)

\_\_\_\_\_  
PO Box 538, 1535 Haven Ave  
(Address)

\_\_\_\_\_  
Ocean City, New Jersey 08226  
(Address)

\_\_\_\_\_  
(609) 399-6333  
(Telephone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(609) 399-3710  
(Fax Number)

Certified by me

this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

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

**N/A**

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

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

*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 "CAP" waiver.
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: Borough of Elmer

Chief Financial Officer: Cynthia A. Strang

Signature: \_\_\_\_\_

Certificate #: NO2260193

Date: February 5, 2014

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: N/A

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

21-6000549  
Federal ID #

Borough of Elmer  
Municipality

Salem  
County

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

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal Programs Expended (Administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>3,569.32</u>	\$ <u>15,436.19</u>	\$ <u>0.00</u>

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

Single Audit  
 Program Specific Audit  
 Financial Statement Audit Performed in Accordance  
with **Government Auditing Standards** (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (revised June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending after December 31, 2003. 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 other than state governments.

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
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.

## NA

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the **BOROUGH of ELMER, COUNTY of SALEM**, 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:

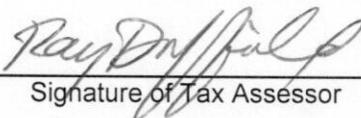
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirements of **N.J.S.A. 54:4-35**, was in the amount of \$ 105,963,385.

  
\_\_\_\_\_  
Signature of Tax Assessor

\_\_\_\_\_  
Borough of Elmer  
Municipality

\_\_\_\_\_  
Salem  
County

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS OF 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 - Chief Financial Officer	\$ 701,420.88	
Cash - Tax Collector	70,266.24	
Cash - Change Funds	200.00	
	\$ 771,887.12	
Delinquent Property Taxes	\$ 95,776.17	
Tax Title Liens Receivable	6,672.96	
Property Acquired for Taxes - Assessed Valuation	18,100.00	
Amount Due from:		
General Capital Fund	885.39	
Trust Other Fund	118.14	
Payroll Trust Fund	41.08	
Revenue Accounts Receivable	6,215.00	
	\$ 127,808.74	

(Do not crowd - add additional sheets)



**POST CLOSING  
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNTS #1 AND #2\*  
AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
<b><u>PUBLIC ASSISTANCE TRUST FUNDS</u></b>		
Cash:		
PATF I	\$ -	
PATF II	-	
Reserve for Public Assistance		\$ -
Total	\$ -	\$ -
<b>N/A</b>		

(Do not crowd - add additional sheets)

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

# POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
<b><u>FEDERAL AND STATE GRANT FUND</u></b>		
State Grants Receivable	\$ 168,246.00	
Amount Due from Current Fund	118,482.58	
Encumbrances Payable		\$ 1,875.86
Amount Due to General Capital Fund		87,398.00
Reserves for State Grants:		
Unappropriated		3,505.23
Appropriated		193,949.49
Total	\$ 286,728.58	\$ 286,728.58

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
<b><u>ANIMAL CONTROL TRUST FUND</u></b>		
Cash	\$ 1,330.78	
Prepaid Licenses:		
Dog		\$ 650.00
Cat		360.00
Reserve for Animal Control Expenditures		320.78
Total	\$ 1,330.78	\$ 1,330.78
<b><u>TRUST OTHER FUND</u></b>		
Cash	\$ 40,372.38	
Amount Due to Current Fund (Trust Other)		\$ 118.14
Amount Due to Current Fund (Payroll)		41.08
Reserve for:		
Tax Title Lien Redemptions		1,000.00
Payroll Deductions Payable		1,213.42
Tax Premiums		13,500.00
Escrow Deposits		8,400.62
Performance Guarantee		6,401.09
Private Contractor's Escrow		100.00
Snow Removal Trust		8,023.03
Fire Safety Fees		1,575.00
Total	\$ 40,372.38	\$ 40,372.38

(Do not crowd - add additional sheets)

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

Municipal Public Defender Expended Prior Year 2012: ..... (1) \$  
x \_\_\_\_\_ 25%  
(2) \$

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

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

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: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate Number: \_\_\_\_\_

Date: \_\_\_\_\_

**N/A**

## Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Subdivision Escrow</u>	\$ 6,609.00	\$ 26,454.67	\$ 24,663.05	\$ 8,400.62
2. <u>Tax Premiums</u>	8,783.00	30,800.00	26,083.00	13,500.00
3. <u>Fire Safety Fees</u>	1,575.00			1,575.00
4. <u>Performance Guarantee</u>	6,379.00	22.09		6,401.09
5. <u>Private Contractor's Escrow</u>	100.00	11,602.50	11,602.50	100.00
6. <u>Tax Title Lien Redemptions</u>	1,041.00	290,567.68	290,608.68	1,000.00
7. <u>Payroll Taxes</u>	2,622.00	357,170.08	358,578.66	1,213.42
8. <u>Snow Removal Trust</u>	-	8,023.03		8,023.03
9. _____				
10. _____				
11. _____				
12. _____				
13. _____				
14. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals:</b>	\$ 27,109.00	\$ 724,640.05	\$ 711,535.89	\$ 40,213.16

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

Title of Liability to Which Cash and Investments Are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS			Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget			
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			N/A			
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities						
Total Surplus						
* Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

\* Show as red figure



## CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	\$ 2,106.78	\$ 776,952.72	\$ 7,372.38	\$ 771,687.12
Trust - Assessment				
Trust - Dog License		1,330.78		1,330.78
Trust - Other		44,745.94	4,373.56	40,372.38
Capital - General		288,651.41		288,651.41
Water Operating	606.74	101,757.60	20,558.90	81,805.44
Water Capital		231,601.31		231,601.31
Utility - Assessment Trust				
Public Assistance **				
Garbage District				
<b>Total</b>	<b>\$ 2,713.52</b>	<b>\$ 1,445,039.76</b>	<b>\$ 32,304.84</b>	<b>\$ 1,415,448.44</b>

\* Includes Deposits in Transit

\*\* Be sure to include a public assistance account reconciliation and trial balance if the municipality maintains such a bank account.

### REQUIRED CERTIFICATION

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

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

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

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

Signature: \_\_\_\_\_

Title: Chief Financial Officer



**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013
<b>State Grants</b>						
Municipal Alliance Program	\$ 9,556.00	\$ 4,178.00	\$ 5,538.00	\$		\$ 8,196.00
Recycling Tonnage Grant		2,215.00	2,215.00			-
Clean Communities Grant		4,000.00	4,000.00			-
Municipal Court Alcohol Education Rehabilitation	50.00					50.00
NJ DOT Municipal Aid Program - Sidewalks		150,000.00				150,000.00
Stormwater Grant	5,000.00					5,000.00
Wastewater Management	5,000.00					5,000.00
Body Armor Replacement Fund		1,025.00	1,025.00			-
<b>Totals</b>	\$ 19,606.00	\$ 161,418.00	\$ 12,778.00	\$ -	\$ -	\$ 168,246.00

**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	Appropriations by 40A:4-87			
<b>State Grants</b>						
Municipal Alliance Program	\$ 8,676.00	\$ 5,645.00	\$	\$ 5,186.69		\$ 9,134.31
Clean Communities Program	312.00		4,000.00	4,312.00		-
Body Armor Fund	1,919.00	1,025.00		1,570.00		1,374.00
SCIA REA Grant Program	3,547.00					3,547.00
Municipal Court Alcohol Education						
Rehabilitation Fund	50.00					50.00
Recycling Tonnage Grant	6,187.00	2,215.00		4,075.00		4,327.00
Stormwater Grant	368.00			292.50		75.50
Wastewater Management	5,000.00					5,000.00
NJ DOT Municipal Aid Program - Sidewalks			150,000.00			150,000.00
<b>Federal Grants</b>						
FEMA Reimbursements - Hurricane Irene	6,233.00			931.82		5,301.18
Small Cities CDBG:						
Small Cities Reimbursement	13,445.00			2,637.50		10,807.50
2005 Small Cities	30.00					30.00
2007 Small Cities	4,080.00					4,080.00
2009 Small Cities	223.00					223.00
<b>Totals</b>	\$ 50,070.00	\$ 8,885.00	\$ 154,000.00	\$ 19,005.51	\$ -	\$ 193,949.49



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

Grant	Balance Jan. 1, 2013	Transferred to 2013		Received	Balance Dec. 31, 2013
		Budget	Appropriations by 40A:4-87		
<b>State Grants</b>					
Body Armor Fund	\$ 1,025.00	\$ 1,025.00		\$ 1,184.99	\$ 1,184.99
Recycling Tonnage	2,215.00	2,215.00		2,320.24	2,320.24
<b>Totals</b>	<b>\$ 3,240.00</b>	<b>\$ 3,240.00</b>	<b>\$ -</b>	<b>\$ 3,505.23</b>	<b>\$ 3,505.23</b>

**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	\$ 171,693.00
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013)	85002-00	XXXXXXXXXX	414,011.00
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	1,293,217.00
Levy Calendar Year 2013		XXXXXXXXXX	
Paid		1,271,917.60	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	192,992.40	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014)	85004-00	414,011.00	XXXXXXXXXX
		\$ 1,878,921.00	\$ 1,878,921.00

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

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXXXX	
2013 Levy	81105-00	XXXXXXXXXX	
Interest Earned	<b>N/A</b>	XXXXXXXXXX	
Expenditures			XXXXXXXXXX
Balance December 31, 2013	85046-00	-	XXXXXXXXXX
		\$ -	\$ -

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	
Paid <span style="float: right; font-weight: bold; font-size: 1.2em;">N/A</span>		XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85034-00		XXXXXXXXXX

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	
Paid <span style="float: right; font-weight: bold; font-size: 1.2em;">N/A</span>		XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85044-00		XXXXXXXXXX

# Must include unpaid requisitions.

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	\$ -
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	12,773.00
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	957,899.28
County Library 80004-04	XXXXXXXXXX	-
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	20,349.92
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	614.20
Paid	990,995.20	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	27.00	XXXXXXXXXX
Due County for Added and Omitted Taxes	614.20	XXXXXXXXXX
	\$ 991,636.40	\$ 991,636.40

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013 80003-06	XXXXXXXXXX	
2013 Levy: (List Each Type of District 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
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
<b>N/A</b>	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	80004-01	XXXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	
<b>N/A</b>			
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2013	80004-10		

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

Balance January 1, 2013	80004-03	XXXXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXXXX	
<b>N/A</b>			
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2013	80004-12		

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

Balance January 1, 2013	80004-05	XXXXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXXXX	
<b>N/A</b>			
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2013	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXXXX	
<b>N/A</b>			
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2013	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget - 01	Realized - 02	Excess or Deficit * -03
Surplus Anticipated 80101 -	\$ 126,500.00	\$ 126,500.00	\$ -
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102 -			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	254,352.00	251,341.49	(3,010.51)
Adopted by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	157,145.00	157,145.00	-
Total Misc. Revenue Anticipated 80103 -	\$ 411,497.00	\$ 408,486.49	\$ (3,010.51)
Receipts from Delinquent Taxes 80104 -	90,000.00	104,709.52	14,709.52
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105 -	566,612.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106 -		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107 -	566,612.00	577,946.70	11,334.70
	\$ 1,194,609.00	\$ 1,217,642.71	\$ 23,033.71

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	\$ 2,732,381.10
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	\$ 1,293,217.00	XXXXXXXXXX
Regional School Tax 80119-00		XXXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXXXX
County Taxes 80111-00	978,249.20	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	614.20	XXXXXXXXXX
Special District Taxes 80113-00		XXXXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	117,646.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	577,946.70	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	\$ 2,850,027.10	\$ 2,850,027.10

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

**STATEMENT OF GENERAL BUDGET REVENUES 2013**  
 (Continued)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities Grant	\$ 4,000.00	\$ 4,000.00	\$ -
NJ DOT Municipal Aid Program - Sidewalks	150,000.00	150,000.00	-
Street Lighting Donations	3,145.00	3,145.00	-
Total (Sheet 17)	\$ 157,145.00	\$ 157,145.00	\$ -

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

CFO Signature: \_\_\_\_\_

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	\$ 1,037,464.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	157,145.00
Appropriated for 2013 (Budget Statement Item 9)	80012-03	\$ 1,194,609.00
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>\$ 1,194,609.00</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>\$ 1,194,609.00</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$ 990,414.50
Paid or Charged - Reserve for Uncollected Taxes	80012-09	117,646.00
Reserved	80012-10	84,548.33
<b>Total Expenditures</b>	<b>80012-11</b>	<b>1,192,608.83</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>\$ 2,000.17</b>

**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 CANCELLED:

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(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	<b>N/A</b>	
Reserved		
Total Expenditures		

# RESULTS OF 2013 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-01	XXXXXXXXXX	\$
Delinquent Tax Collections                                      80013-02	XXXXXXXXXX	14,709.52
	XXXXXXXXXX	
Required Collection of Current Taxes                      80013-03	XXXXXXXXXX	11,334.70
Unexpended Balances of 2012 Budget Appropriations      80013-04	XXXXXXXXXX	2,000.17
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXXXX	37,722.20
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property              81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	1,000.00
Unexpended Balances of 2012 Appropriation Reserves      80013-05	XXXXXXXXXX	59,982.40
Prior Year Interfunds Returned in 2013                      80013-06	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013                                      80013-07	\$ 414,011.00	XXXXXXXXXX
Balance December 31, 2013                                      80013-08	XXXXXXXXXX	414,011.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-09	3,010.51	XXXXXXXXXX
Delinquent Tax Collections                                      80013-10		XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes                      80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013                      80013-12	1,014.61	XXXXXXXXXX
Prior Years Senior Citizens and Veterans Deductions Disallowed	1,250.00	XXXXXXXXXX
Prior Year Cash Adjustment	21,748.57	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	99,725.30	XXXXXXXXXX
	\$ 540,759.99	\$ 540,759.99



**SURPLUS - CURRENT FUND  
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	\$ 173,441.00
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	99,725.30
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	126,500.00	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	146,666.30	XXXXXXXXXX
		\$ 273,166.30	\$ 273,166.30

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

Cash	80014-06		\$ 771,887.12
Investments	80014-07		
Sub-Total			\$ 771,887.12
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		625,220.82
Cash Surplus	80014-09		146,666.30
Deficit in Cash Surplus	80014-10		( )
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deductions	80014-16	\$ -	
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		-
	80014-15		\$ 146,666.30

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

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (tax map, etc.), N.J.S. 40A:4-55 (flood damage, etc.), N.J.S. 40A:4-55.1 (roads and bridges, etc.) and N.J.S. 4-55.13 (public exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00	\$ <u>2,830,545.93</u>
		82113-00	\$ _____
2. Amount of Levy Special District Taxes		82102-00	\$ _____
3. Amount Levied for Omitted/Rollback Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq. (includes 6% penalty)		82104-00	\$ <u>3,229.61</u>
5a. Subtotal 2012 Levy	\$ <u>2,833,775.54</u>		
5b. Reductions Due to Tax Appeals **	\$ <u>-</u>		
5c. Total 2012 Tax Levy		82106-00	\$ <u>2,833,775.54</u>
6. Transferred to Tax Title Liens		82107-00	\$ <u>2,114.13</u>
7. Transferred to Foreclosed Property		82108-00	\$ <u>482.54</u>
8. Remitted, Abated or Canceled		82109-00	\$ <u>7,553.42</u>
9. Discount Allowed		82110-00	\$ _____
10. Collected in Cash: In 2012	82121-00	\$ <u>38,429.00</u>	
In 2013 *	82122-00	\$ <u>2,616,865.02</u>	
State's Share of 2013 Senior Citizens and Veterans Allowed	82123-00	\$ <u>20,250.00</u>	
Homestead Benefit Credit	82124-00	\$ <u>56,837.08</u>	
Total to Line 14	82111-00	\$ <u>2,732,381.10</u>	
11. Total Credits			\$ <u>2,742,531.19</u>
12. Amount Outstanding December 31, 2013		83120-00	\$ <u>91,244.35</u>
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is <u>96.41%</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>2,732,381.10</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ _____
To Current Taxes Realized in Cash (Sheet 17)			\$ <u>2,732,381.10</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 the cash collection would be  
\$1,049,977.50 divided by \$1,500,000.00, or .699985. The correct  
percentage to be shown as Item 13 is 69.99% and not 70.00% nor 69.999%.

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

\* 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**

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	.....	\$ _____
<b>Net Cash Collected</b>	.....	\$ _____
Line 5c (sheet 22) Total 2013 Tax Levy	.....	\$ _____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected Divided by Item 5c) is	.....	_____ %

**N/A**

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)	.....	\$ _____
Less: Proceeds from Tax Levy Sale (excluding premium)	.....	\$ _____
<b>Net Cash Collected</b>	.....	\$ _____
Line 5c (sheet 22) Total 2013 Tax Levy	.....	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected Divided by Item 5c) is	.....	_____ %

**N/A**

## 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	\$ 1,049.00
2. Senior Citizens/Disability Deductions per Tax Billings	8,000.00	XXXXXXXXXX
3. Veterans Deductions per Tax Billings	12,250.00	XXXXXXXXXX
4. Senior Citizens/Disability Deductions Allowed by Tax Collector: 2013	250.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector: 2013		
6.		
7. Senior Citizens/Veterans Deductions Disallowed by Tax Collector: 2013	XXXXXXXXXX	250.00
8. Senior Citizens Deductions Disallowed by Tax Collector: 2012	XXXXXXXXXX	500.00
9. Senior Citizens Deductions Disallowed by Tax Collector: 2007 and 2008	XXXXXXXXXX	750.00
10. Received in Cash from State	XXXXXXXXXX	19,500.00
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due from State of New Jersey	XXXXXXXXXX	
Due to State of New Jersey	1,549.00	XXXXXXXXXX
	\$ 22,049.00	\$ 22,049.00

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

Line 2	\$ 8,000.00		
Line 3	12,250.00		
Line 4 and 5	250.00		
Sub-Total	\$ 20,500.00		
Less: Lines 7	250.00		
To Item 10, Sheet 22	\$ 20,250.00		

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected Which Are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
<b>N/A</b>		
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal Won by Municipality, Including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX
Taxes Pending Appeals *	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX

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

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

**RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2014 BUDGET**

	YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015 -	\$ 1,004,283.00	XXXXXXXXXX
Actual 80016 -		\$ 1,293,217.00
2. Local District School Tax Estimate ** 80017 -	1,350,000.00	XXXXXXXXXX
Actual 80025-		
3. Regional District School Tax Estimate * 80026-		XXXXXXXXXX
Actual 80018 -		
4. Regional High School Tax - School Budget Estimate * 80019 -		XXXXXXXXXX
Actual 80020 -		978,249.20
5. County Tax Estimate * 80021 -	1,050,000.00	XXXXXXXXXX
Actual 80022 -		
6. Special District Taxes Estimate * 80023 -		XXXXXXXXXX
Actual 80027 -		0.00
7. Municipal Open Space Tax Estimate * 80028 -		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	3,404,283.00	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02	537,339.30	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	2,866,943.70	
11. Amount of Item 10 Divided by <span style="border: 1px solid black; padding: 2px;">96.0%</span> [820024-04] Equals Amount to be Raised by Taxation (Percentage Used Must Not Exceed the Applicable Percentage Shown by Item 13, Sheet 22) 80024-05	2,985,903.00	
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	1,350,000.00	<p>* May not be stated in an amount less than "actual" tax of year 2013.</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chapter 136, P.L. 1978). Consideration must be given to calendar year calculations.</p>
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)	1,050,000.00	
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	585,903.00	
Total Amount (See Line 11)	2,985,903.00	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement Item 8 (M) (Item 11, Less Item 10) 80024-06	118,959.30	<p>Note: The amount of anticipated revenues (Item 9) may <u>never</u> exceed the totals of Items 1 and 12.</p>
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	1,004,283.00	
Item 12 - Appropriation: Reserve for Uncollected Taxes	118,959.30	
Sub-Total	1,123,242.30	
Less: Item 9 - Total Anticipated Revenues	537,339.30	
Amount to be Raised by Taxation in Municipal Budget 80024-07	585,903.00	

# ACCELERATED TAX SALE - CHAPTER 99

## Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation

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

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

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

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

**N/A**

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

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

### 2013 Reserve for Uncollected Taxes Calculation (Actual)

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

2. Taxes Not Included in the Budget (AFS 25, item 2 through 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	\$ 114,409.00	XXXXXXXXXX
A. Taxes 83102-00	\$ 101,034.00	XXXXXXXXXX
B. Tax Title Liens 83103-00	13,375.00	XXXXXXXXXX
2. Cancelled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes 83105-00	XXXXXXXXXX	
B. Tax Title Liens 83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes 83108-00	XXXXXXXXXX	487.97
B. Tax Title Liens 83109-00	XXXXXXXXXX	3,928.24
4. Added Taxes 83110-00	3,773.29	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 - Transfers to Tax Title Liens 83104-00	XXXXXXXXXX	(1) 442.14
B. Tax Title Liens - Transfers from Taxes 83107-00	(1) 442.14	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	113,766.08
8. Totals	118,624.43	118,624.43
9. Balance Brought Down	113,766.08	XXXXXXXXXX
10. Collected	XXXXXXXXXX	104,709.52
A. Taxes 83116-00	99,345.36	XXXXXXXXXX
B. Tax Title Liens 83117-00	5,364.16	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale 83118-00	34.09	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens 83119-00	2,114.13	XXXXXXXXXX
13. 2013 Taxes 83123-00	91,244.35	XXXXXXXXXX
14. Balance December 31, 2013	XXXXXXXXXX	102,449.13
A. Taxes 83121-00	95,776.17	XXXXXXXXXX
B. Tax Title Liens 83122-00	6,672.96	XXXXXXXXXX
15. Totals	\$ 207,158.65	\$ 207,158.65

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 92.04%

17. Item No. 14 multiplied by percentage shown above is \$ 94,293.48 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  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1. Balance January 1, 2013	84101-00	\$ -	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	3,928.24	XXXXXXXXXX
4. Taxes Receivable	84104-00	487.97	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	13,683.79	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	18,100.00
		\$ 18,100.00	\$ 18,100.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2013	84115-00		XXXXXXXXXX
16. 2013 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18. <b>N/A</b>	84118-00	XXXXXXXXXX	
19. Balance December 31, 2013	84119-00	XXXXXXXXXX	

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23. <b>N/A</b>	84123-00	XXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXX	

Analysis of Sale of Property:

\* Total Cash Collected in 2013                      (84125-00)

Realized in 2013 Budget                     

To Results of Operations                       
(Sheet 19)

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

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

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	On <u>Account of</u>	Date <u>Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2013</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	<b>N/A</b>	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
<b>Totals</b>					80025-00	80026-00	

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

\_\_\_\_\_  
Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
			N/A				
<b>Totals</b>					80027-00	80028-00	

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

\_\_\_\_\_  
 Chief Financial Officer

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2012 budget.

**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	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
	<b>N/A</b>			
Outstanding December 31, 2013	80033-04	-	XXXXXXXXXX	
		\$ -	\$ -	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ -
2014 Interest on Bonds *		80033-06	\$ -	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
	<b>N/A</b>			
Outstanding December 31, 2013	80033-10		XXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			80033-11	
2014 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ -

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
		<b>N/A</b>		
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		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
		<b>N/A</b>		
Outstanding December 31, 2013	80033-04		XXXXXXXXXX	
2014 Loan Maturities			80033-05	\$
2014 Interest on Loans			80033-06	\$
Total 2014 Debt Service for _____ Loan			80033-13	\$

LOAN				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX	\$	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
		<b>N/A</b>		
Outstanding December 31, 2013	80033-10	\$	XXXXXXXXXX	
		\$ -	\$	
2014 Loan Maturities			80033-11	
2014 Interest on Loan			80033-12	
Total 2014 Debt Service for Green Acres Loan			80033-13	

### LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
		<b>N/A</b>		
Total	\$ -	\$ -		

80033-14      80033-15

# 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	
	<b>N/A</b>			
2014 Bond Maturities - Term Bonds	80034-04			
2014 Interest on Bonds *	80034-05			
<b>TYPE 1 SCHOOL SERIAL BONDS</b>				
Outstanding January 1, 2013	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
	<b>N/A</b>			
Outstanding December 31, 2013	80034-09		XXXXXXXXXX	
2014 Interest on Bonds *	80034-10		\$	
2014 Bond Maturities - Serial Bonds	80034-11			\$
Total "Interest on Bonds - Type 1 School Debt Service" (* Items)	80034-12			\$

## LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued - 02	Date of Issue	Interest Rate
	<b>N/A</b>			
Total	80035 -			

## 2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 31, 2013	2014 Interest Requirement
1. Emergency Notes		80036 - \$ _____	\$ _____
2. Special Emergency Notes	<b>N/A</b>	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. Reconstruction of Center Street	\$ 95,000.00	9/16/04	\$ 5,000.00	9/5/14	1.09%	\$ 5,000.00	\$ 54.50	9/5/14
2.								
3. Repaving of Center Street and								
4. Hitchner Avenue	104,500.00	5/15/06	25,000.00	5/9/14	0.62%	25,000.00	155.00	5/9/14
5.								
6. Replacement of HVAC System	166,250.00	5/15/06	55,000.00	5/9/14	0.62%	25,000.00	341.00	5/9/14
7.								
8. Reconstruction of Penn Street	142,500.00	4/14/07	52,500.00	4/12/14	0.63%	16,000.00	330.75	4/12/14
9.								
10. Purchase of 4 WD Police Vehicle	39,900.00	4/14/07	19,900.00	4/12/14	0.63%	4,900.00	125.37	4/12/14
11.								
12. Reconstruction of Sidewalks	285,000.00	5/11/11	260,000.00	5/9/14	0.62%	85,000.00	1,607.58	5/9/14
13.								
14. Purchase of 4 WD Police Vehicle	40,758.00	6/15/11	33,000.00	6/13/14	0.62%	1,000.00	204.60	6/13/14
15.								
16.								
17.								
<b>Total</b>	<b>\$ 873,908.00</b>		<b>\$ 450,400.00</b>			<b>\$ 161,900.00</b>	<b>\$ 2,818.80</b>	

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

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

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

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

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

**(Do not crowd - add additional sheets)**

80051-01

80051-02

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

1.	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 **	
2.									
3.									
4.									
5.									
6.				N/A					
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									

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".

80051-01                      80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligations Outstanding December 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007	<b>N/A</b>		
1.			
2.			
3.			
4.			
5.			
6.			
<b>Total</b>			

80051-01                      80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance-January 1, 2013		2013 Authorizations	Encumbrances Cancelled	Expended	Authorizations Cancelled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Ord. 07-6: Reconstruction of Penn Street	\$	\$ 80,496.00	\$	\$	\$	\$	\$	\$ 80,496.00
Ord. 09-13: Improving Pedestrian Routes to Elmer Elementary School		450.00					-	450.00
Ord. 11-07: Construction of Sidewalks		189,645.00			37,043.98		-	152,601.02
Ord. 11-08: Purchase of 4-Wheel Drive for Police Department		3,567.00			475.00		-	3,092.00
Ord. 12-9: Purchase of Anthony Property		50,000.00					50,000.00	-

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance-January 1, 2013		2013 Authorizations	Encumbrances Cancelled	Expended	Authorizations Cancelled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
<b>Total</b>	\$ 50,000.00	\$ 274,158.00	\$ -	\$ -	\$ 37,518.98	\$ -	\$ 50,000.00	\$ 236,639.02

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

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXXXX	\$ 44,940.00
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXXXX	10,000.00
		XXXXXXXXXX	
Improvements Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	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
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80031-05	54,940.00	XXXXXXXXXX
		\$ 54,940.00	\$ 54,940.00

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorization	80030-04	N/A	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80030-05		XXXXXXXXXX

\* 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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
		N/A		
<b>Total</b> 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 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	\$ 32,735.00
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorization Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorization	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	32,735.00	XXXXXXXXXX
		\$ 32,735.00	\$ 32,735.00

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provision of Chapter 233.  
P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or  
Chapter 77, Article VI-A, P.L. 1985, with Covenant or Covenants:  
Outstanding December 31, 2013 \$ \_\_\_\_\_
  
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \$ \_\_\_\_\_
  
3. Amount of Bonds Issued Under Item 1  
Maturing in 2014 \$ \_\_\_\_\_
  
4. Amount of Interest on Bonds with a  
Covenant - 2014 Requirement **N/A**  
\$ \_\_\_\_\_
  
5. Total of 3 and 4 - Gross Appropriations \$ \_\_\_\_\_
  
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
  
7. Net Appropriations 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 appropriations, 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>2,833,775.54</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ <u>2,732,381.10</u> |
| 3. Seventy (70) percent of Item 1         | \$ <u>1,983,642.88</u> |

(\*) Including prepayments and overpayments applied

**B.**

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

Answer YES or NO: Yes

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

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

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

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

**D.**

- |  |                     |
|--|---------------------|
| 1. Cash Deficit 2012                     | \$ <u>None</u>      |
| 2. 4% of 2012 Tax Levy for All Purposes: |                     |
| Levy --                                  | \$ _____ = \$ _____ |
| 3. Cash Deficit 2013                     | \$ <u>None</u>      |
| 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	\$ <u>27.00</u>	\$ <u>614.20</u>	\$ <u>641.20</u>
3. Amount Due Special Districts	\$ _____	\$ _____	\$ _____
4. Amount Due School Districts for Local School Tax	\$ _____	\$ <u>192,992.40</u>	\$ <u>192,992.40</u>