

**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.

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

AS OF DECEMBER 31, 2013

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER OPERATING</b>		
Cash - Treasurer	\$ 80,774.09	\$
Cash - Collector	1,031.35	
Cash - Change Fund	25.00	
Consumer Accounts Receivable	8,801.07	
Amount Due from Water Capital Fund	671.31	
Appropriation Reserves		16,937.60
Reserve for Encumbrances		6,677.30
		23,614.90 "C"
Reserve for Receivables		8,801.07
Fund Balance		58,886.85
	\$ 91,302.82	\$ 91,302.82
<b>WATER CAPITAL</b>		
Cash	\$ 231,601.31	\$
Fixed Capital	2,055,902.00	
Capital Improvement Fund		170,959.00
Amount Due to Water Operating Fund		671.31
Reserve for Amortization		2,055,902.00
Fund Balance		59,971.00
	\$ 2,287,503.31	\$ 2,287,503.31

(Do not crowd - add additional sheets)



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

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

# STATEMENT OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301 -	\$ 55,604.00	\$ 55,604.00	\$ -
Operating Surplus Anticipated with Consent of Director of Local Government 91302 -			
Rents 91303 -	203,000.00	212,136.96	9,136.96
Fire Hydrant Service 91304 -			
Miscellaneous 91305 -	500.00	10,871.73	10,371.73
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	259,104.00	278,612.69	19,508.69
Deficit (General Budget) ** 91306 -			
	\$ 259,104.00	\$ 278,612.69	\$ 19,508.69

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	259,104.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	\$ 259,104.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	\$ 259,104.00
Deduct Expenditures:	
Paid or Charged	\$ 227,166.40
Reserved	16,937.60
Surplus (General Budget) **	
Total Expenditures	244,104.00
Unexpended Balances Canceled (see footnote)	\$ 15,000.00

**FOOTNOTES - RE: OVEREXPENDITURES**

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

RE: 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".

## STATEMENT OF 2013 OPERATION WATER UTILITY

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

Section 2 should be filled out in every case.

### SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
<b>NA</b>		
<b>Total Revenue Realized</b>		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		
<b>Excess</b>		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 46)		
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trail Balance" - Sheet 46)		

### Section 2:

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

2012 Appropriation Reserves Cancelled in 2013	\$ 22,467.49	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-	
<b>* Excess (Revenue Realized)</b>		<b>\$ 22,467.49</b>

\*\* Items must show in same amounts on Sheet 44.

## RESULTS OF 2013 OPERATION - WATER UTILITY

	Debit	Credit
Excess of Anticipated Revenues	XXXXXXXXXX	\$ 19,508.69
Unexpended Balances of Appropriations	XXXXXXXXXX	15,000.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	962.67
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXX	22,467.49
Deficit in Anticipated Revenue		XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit Balance - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus <span style="float: right;">80013-14</span>	57,938.85	XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2	\$ 57,938.85	\$ 57,938.85

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	\$ 56,552.00
Excess in Results of 2013 Operations	XXXXXXXXXX	57,938.85
Amount Appropriated in 2013 Budget - Cash	\$ 55,604.00	XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2013	58,886.85	XXXXXXXXXX
	\$ 114,490.85	\$ 114,490.85

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

Cash		\$ 81,830.44
Investments		
Interfund Accounts Receivable		671.31
Subtotal		\$ 82,501.75
Deduct Cash Liabilities Marked with "C" on Trial Balance		23,614.90
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		\$ 58,886.85
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		\$ 58,886.85

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

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

## SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ 9,589.51
Increased by:		
Water Rents Levied		222,270.33
Decreased by:		
Collections	\$ 223,058.77	
Overpayments Applied	\$	
Transfer to Water Liens	\$	
Other	\$	
		\$ 223,058.77
Balance December 31, 2013		\$ 8,801.07

## SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2012		\$
Increased by:		
Transfer from Accounts Receivable	\$	
Penalties and Costs	\$	
Other	\$	
		\$
	<b>NA</b>	
Decreased by:		
Collections	\$	
Other	\$	
		\$
Balance December 31, 2013		\$



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

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

<u>Caused by</u>	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as of Dec. 31, 2013
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	<b>NA</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 Year 2014
1. _____	_____	_____	\$ _____	_____
2. _____	_____	<b>N/A</b>	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
<b>N/A</b>			
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	\$ -	\$ -	
2014 Bond Maturities - Assessment Bonds			\$ -
2014 Interest on Bonds *		\$ -	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
<b>N/A</b>			
Outstanding December 31, 2013		XXXXXXXXXX	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *		\$	

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2013 Interest on Bonds (* Items)		\$	
Less: Interest Accrued to 12/31/2013 (Trial Balance)		\$	
Subtotal	<b>N/A</b>	\$	
Add: Interest to be Accrued as of 12/31/2014		\$	
Required Appropriation 2014			\$

**LIST OF BONDS ISSUED DURING 2013**

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

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

## WATER UTILITY \_\_\_\_\_ LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
<b>N/A</b>			
Paid		XXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans		\$	
<b>WATER UTILITY _____ LOAN</b>			
Outstanding January 1, 2013	XXXXXXXXXX	\$	
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
<b>N/A</b>			
Outstanding December 31, 2013	\$	XXXXXXXXXX	
	\$ -	\$	
2014 Loan Maturities			\$
2014 Interest on Loan		\$	

### INTEREST ON LOANS - WATER UTILITY BUDGET

2013 Interest on Bonds (* Items)	\$	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	<b>N/A</b>	\$
Add: Interest to be Accrued as of 12/31/2014	\$	
Required Appropriation 2014		\$

### LIST OF LOANS ISSUED DURING 2013

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





## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligations Outstanding December 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.	N/A		
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
<b>Total</b>			

(Do not crowd - add additional sheets)













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

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

**STATEMENT OF \_\_\_\_\_ UTILITY BUDGET - 2013**

**BUDGET REVENUES**

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Consent of Director of Local Government 02			
Rents			
Fire Hydrant Service			
Miscellaneous			
	<b>NA</b>		-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal			
Deficit (General Budget) ** 07			
08			

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXX
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	
Deduct Expenditures:	<b>NA</b>
Paid or Charged	
Reserved	
Surplus (General Budget) **	
Total Expenditures	
Unexpended Balances 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 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".

# STATEMENT OF 2013 OPERATION UTILITY

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

Section 2 should be filled out in every case.

## SECTION 1:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
<b>NA</b>		
<b>Total Revenue Realized</b>		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		
<b>Excess</b>		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 46)		
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trail Balance" - Sheet 46)		

## Section 2:

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

**NA**

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

\*\* Items must show in same amounts on Sheet 44.

**RESULTS OF 2013 OPERATION - \_\_\_\_\_ UTILITY**

	Debit	Credit
Excess of Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXX
<b>NA</b>		XXXXXXXXXX
Operating Deficit Balance - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXX
* See <u>restriction</u> in amount on Sheet 45, SECTION 2		

**OPERATING SURPLUS - \_\_\_\_\_ UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
<b>NA</b>		
Excess in Results of 2013 Operations	XXXXXXXXXX	
Amount Appropriated in 2013 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX

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

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

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

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

**SCHEDULE OF \_\_\_\_\_ UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ _____
Increased by:		
_____ Rents Levied	<b>NA</b>	\$ _____
Decreased by:		
Collections		\$ _____
Overpayments Applied		\$ _____
Transfer to _____ Liens		\$ _____
Other		\$ _____
		\$ _____
Balance December 31, 2013		\$ _____

**SCHEDULE OF \_\_\_\_\_ LIENS**

Balance December 31, 2012		\$ _____
Increased by:		
Transfer from Accounts Receivable		\$ _____
Penalties and Costs		\$ _____
Other		\$ _____
	<b>NA</b>	\$ _____
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 Sheets 29.)

<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 - *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	<b>NA</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>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	<b>N/A</b>	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

## \_\_\_\_\_ UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
<b>N/A</b>			
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	\$ -	\$ -	
2014 Bond Maturities - Assessment Bonds			\$ -
2014 Interest on Bonds *		\$ -	
<b>_____ UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
<b>N/A</b>			
Outstanding December 31, 2013		XXXXXXXXXX	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *		\$	

## INTEREST ON BONDS - \_\_\_\_\_ UTILITY BUDGET

2013 Interest on Bonds (* Items)		\$	
Less: Interest Accrued to 12/31/2013 (Trial Balance)		\$	
Subtotal	<b>N/A</b>	\$	
Add: Interest to be Accrued as of 12/31/2014		\$	
Required Appropriation 2014			\$

## LIST OF BONDS ISSUED DURING 2013

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

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

## UTILITY LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
<b>N/A</b>			
Paid		XXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans		\$	
<b>UTILITY LOAN</b>			
Outstanding January 1, 2013	XXXXXXXXXX	\$	
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
<b>N/A</b>			
Outstanding December 31, 2013	\$	XXXXXXXXXX	
	\$ -	\$	
2014 Loan Maturities			\$
2014 Interest on Loan		\$	

## INTEREST ON LOANS - UTILITY BUDGET

2013 Interest on Bonds (* Items)		\$	
Less: Interest Accrued to 12/31/2013 (Trial Balance)		\$	
Subtotal	<b>N/A</b>	\$	
Add: Interest to be Accrued as of 12/31/2014		\$	
Required Appropriation 2014			\$

## LIST OF LOANS ISSUED DURING 2013

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interest on Notes	\$
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2014	\$
Required Appropriation - 2014	\$

Important: If there is more than one utility in the municipality, identify each note.  
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

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

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

\*\* 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)

## DEBT SERVICE SCHEDULE FOR UTILITY 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.								

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"

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.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligations Outstanding December 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.	<b>NA</b>		
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>			

(Do not crowd - add additional sheets)



**UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvements Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
<b>N/A</b>		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX
	\$ -	\$ -

                     **UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorization	<b>N/A</b>	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX

\* 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.



