

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

POPULATION LAST CENSUS	<u>27,912</u>
NET VALUATION TAXABLE 2013	<u>884,153,669</u>
MUNICIPAL CODE	<u>0329</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 SERVICE.**

Township of Pemberton, County of Burlington

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: Registered Municipal Accountant

(This must be signed by Chief Financial Office, 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 not 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, Robert D. Benick, am the Chief Financial Officer, License #O-0017, of the Township of Pemberton, County of Burlington 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: 500 Browns-Mills Road, Pemberton, New Jersey 08068

Phone Number (609) 894-8201 E-mail rbenick@pemberton-twp.com

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

## THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

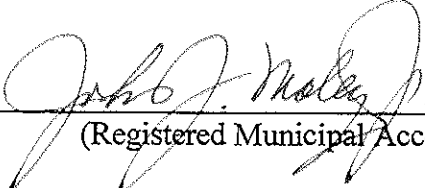
### Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Pemberton as of December 31, 2013, and I 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 no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 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:

None

  
(Registered Municipal Accountant)  
JOHN J. MALEY, JR., CPA, RMA  
(Firm Name)

6 E. Park Avenue  
(Address)

Bordentown, New Jersey 08505  
(Address)

609-298-8639  
(Phone Number)

jmaley@maleycpa.com  
(E-mail Address)

Certified by me

This 7<sup>th</sup> day of February 2013

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

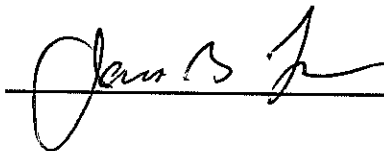
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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2013 as required under *N.J.A.C.5:23-4.17*.

Printed Name:

James Foran

Signature:



Certificate #:

1244

Date:

2-12-14

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charged **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain an appropriation or levy "CAP" waiver.
10. The municipality will not apply for Transitional Aid for 2013.

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

Municipality: Township of Pemberton

Chief Financial Officer: Robert D. Benick

Signature: 

Certificate #: O-0017

Date: 2/10/2014

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) #9 of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C.5:30-7.5.

Municipality: \_\_\_\_\_

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

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

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

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

21-6007467

Fed I.D. #

Township of Pemberton

Municipality

Burlington

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	\$ 401,122.59	\$344,434.58	

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

  X   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 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 entities other than state government.

  
Signature of Chief Financial Officer

2/16/14  
Date

**IMPORTANT!**  
**READ INSTRUCTIONS**

**INSTRUCTION**

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

If there is a utility operated by the municipality or if "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 Township of Pemberton, County of Burlington 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.

N/A  
Name: \_\_\_\_\_

Title: Registered Municipal Accountant

(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 2013 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 \$ 885,654,630

*Man S Francis CPA*  
SIGNATURE OF TAX ASSESSOR

Township of Pemberton  
MUNICIPALITY

Burlington  
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	3,220,193.20	-
Investments		
Due From State of New Jersey - Senior Citizens & Veterans Deductions	73,896.73	
Receivables and Other Assets With Full Reserves:		
Delinquent Property Taxes	922,316.23	
Tax Title Liens Receivable	1,458,234.85	
Property Acquired for Taxes at Assessed Valuation	23,720,850.00	
Trash Rents Receivable	342,196.93	
Trash Liens Receivable	5,047.90	
Revenue Accounts Receivable	17,396.61	
Inspection Maintenance Liens Receivable	17,647.81	
Subtotal Receivables with Full Reserves	26,483,690.33	
Deferred Charges:		
Special Emergency Authorization	92,000.00	
Overexpenditure of Appropriation Reserves		
Cash Liabilities:		
Appropriation Reserves		878,158.86
Encumbrances Payable		186,796.49
Local District School Tax Payable		
Prepaid Taxes		305,977.81
Tax Overpayments		15,927.29
Overpaid Trash Rents		16,588.37
Accounts Payable		82,041.11
Due County for Added and Omitted Taxes		26,365.46
Due to State - Marriage License Fees		728.00
Due to Trust Other Fund		4,367.91
Due to State and Federal Grant Fund		28,500.00
Reserve for Snow Removal		115,311.69
Reserve for Seized Money and Rental Deposits		5,770.41
Reserve for Revaluation/Tax Map		14,975.50
Subtotal "C"		1,681,508.90
Reserve for Receivables		26,483,690.33
Fund Balance		1,704,581.03
Total	29,869,780.26	29,869,780.26

(Do not crowd - add additional sheets)

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

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

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

[illegible]

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



**POST CLOSING**  
**TRIAL BALANCE - SUMMARY CURRENT FUND AND**  
**STATE AND FEDERAL GRANTS**  
**AS AT DECEMBER 31, 2013**

TITLE OF ACCOUNT		DEBIT	CREDIT
Cash	85001	3,630,238.06	
Taxes Receivable	85002	922,316.23	
Tax Title Liens	85003	1,458,234.85	
Property Aquired by Taxes	85004	23,720,850.00	
Other Receivables	85007	484,685.98	
State & Federal Grants Receivable	85006	1,069,867.26	
Deferred Charges:			
Special Emergency Authorization		92,000.00	
Overexpenditure of Appropriation Reserves			
Overexpenditure of Appropriations			
Total Assets	85008	31,378,192.38	
Federal & State Grants - Appropriated			1,471,047.89
Federal & State Grants - Unappropriated			37,364.23
Cash Liabilities	85009		1,681,508.90
Reserve for Receivables	85010		26,483,690.33
Fund Balance	85011		1,704,581.03
Total Liabilities, Reserves & Fund Balance	85012		31,378,192.38
			-
		31,378,192.38	31,378,192.38

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

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

TITLE OF ACCOUNT	DEBIT	CREDIT
Cash - Public Assistance #1	14,843.62	
Due to Current Fund		
Reserve for Public Assistance		14,843.62
PAGE TOTAL	14,843.62	14,843.62

**(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 AT DECEMBER 31, 2013

[illegible]

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

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2013

TITLE OF ACCOUNT	DEBIT	CREDIT
Trust - Dog License:		
Cash	1,765.04	
Due to State of NJ		22.80
Reserve for Dog Fund Expenditures		1,742.24
<b>TOTAL TRUST - DOG LICENS</b>	1,765.04	1,765.04
Trust - Other Funds:		
Cash	3,094,127.22	
Due from Current Fund	4,367.91	
Due from Water Operating Fund	459.00	
Due to Third Party Inspections		41,857.20
Reserve for Trust Funds		3,053,637.93
Due to State of NJ		3,459.00
<b>SUBTOTAL TRUST - OTHER FUNDS</b>	3,098,954.13	3,098,954.13

(Do not crowd - add additional sheets)

## AS AT DECEMBER 31, 2013

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

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1)	<u>24,800.00</u>	25%
	(2)	<u>6,200.00</u>	
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	<u>3,038.08</u>	

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, NJ 08625)

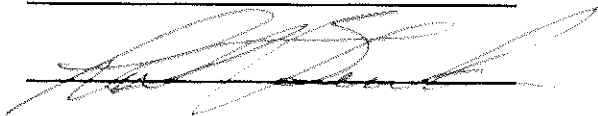
Amount in excess of the amount expended:  $3 - (1 + 2) =$  NONE

**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:

Robert D. Benick

Signature:



Certificate #:

O-0017

Date:

2/10/2014

## SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

PURPOSE	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at December 31, 2013
1. Employee Healthcare	147,062.43	3,732,599.50	3,857,687.06	21,974.87
2. Tax Sale Premiums	106,949.20	525,743.05	452,292.25	180,400.00
3. Escrow Deposits	177,594.06	118,023.71	149,624.80	145,992.97
4. Unemployment	91,745.09	12,766.10	28,448.94	76,062.25
5. Affordable Housing	15,705.30	8,038.23		23,743.53
6. Recreation/Presidential Lakes	110,786.01	95,384.69	111,257.96	94,912.74
7. Reserve for FIA/NJ Builders - Presidential Lakes	34,543.87	65.60		34,609.47
8. Self Insurance Claims	200,134.22	100,382.26	23,583.57	276,932.91
9. Municipal Drug Alliance	3,382.06		3,382.06	-
10. Flexible Spending Acct	4,334.31	4,576.19	4,516.44	4,394.06
11. Special Law	22,808.42	5,379.57	9,323.53	18,864.46
12. RCA	223,762.88	431.06	8.00	224,185.94
13. EUZ	1,158,908.59	1,159.10	100,000.00	1,060,067.69
14. Compensated Absences	115,412.57	89.11	23,945.73	91,555.95
15. Performance Bonds	60,155.90	409,616.30	10,866.80	458,905.40
16. Construction Code	89,653.46	198,718.95	271,192.28	17,180.13
17. Municipal Court Escrow	9,379.36	190.73	100.40	9,469.69
18. Fire Safety	103.82			103.82
19. POAA	396.00	6.00		402.00
20. Public Defender	2,127.94	26,710.34	25,800.20	3,038.08
21. Performance Bond - Brown Mills Dental	21,027.51	40.39		21,067.90
22. Off-Duty/Outside Police	6,670.90	12,732.05	14,936.61	4,466.34
23. Payroll	156,659.30	13,189,399.78	13,160,376.58	185,682.50
24. Tax Title Lien Redemption	108,851.29	2,470,551.48	2,518,777.54	60,625.23
25. Security Bond	39,000.00			39,000.00
TOTALS	2,907,154.49	20,912,604.19	20,766,120.75	3,053,637.93

NOT APPLICABLE

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

TITLE OF LIABILITY TO WHICH CASH AND INVESTMENTS ARE PLEDGED	AUDIT BALANCE DECEMBER 31, 2012	RECEIPTS				DISBURSEMENTS	BALANCE DECEMBER 31, 2013
		ASSESSMENTS & LIENS	CURRENT BUDGET				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities							
Trust Surplus							
* Less: Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Totals							



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

TITLE OF ACCOUNT	DEBIT	CREDIT
Estimated Proceeds Bonds and Notes Authorized	5,331,003.21	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	5,331,003.21
Cash	27,661.83	
Deferred Charges to Future Taxation Funded	12,692,146.99	
Deferred Charges to Future Taxation Unfunded	7,561,003.21	
Deferred Charges to Future Taxation Capital Leases Payable	2,788,761.00	
Bond Anticipation Notes		2,230,000.00
General Capital Bonds		9,569,000.00
Burlington County Bridge Commission Lease Payable		2,788,761.00
Improvement Authorizations - Funded		1,044,858.02
Improvement Authorizations - Unfunded		2,269,958.68
Capital Improvement Fund		160,245.00
Reserve to Pay Debt Service		608,935.83
Due Water Capital		240,000.00
Reserve for Encumbrances		1,033,619.35
Reserve for Lease Purchases		1,048.16
Department of Environmental Protection Loan Payable		2,400,108.51
NJ Environmental Infrastructure Loan Payable		235,756.25
Green Acres Loan Payable		487,282.23
Capital Surplus		-
<b>TOTAL</b>	<b>28,400,576.24</b>	<b>28,400,576.24</b>

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	On Hand	On Deposit		
Current	1,250.00	3,258,261.26	39,318.06	3,220,193.20
Trust - Assessment		-		
Trust - Dog License		1,898.84	133.80	1,765.04
Trust - Other	1,250.00	3,142,321.37	49,444.15	3,094,127.22
Capital - General	23,663.00	3,998.83		27,661.83
Water - Operating	15.30	719,005.16	2,576.04	716,444.42
Water - Capital		44,970.28		44,970.28
Water Utility Assessment Trust		-		-
Public Assistance **		14,843.62		14,843.62
Sewer Operating		-		-
Sewer Capital		46,386		46,386.00
Sewer Utility Assessment Trust				-
Federal/State Grants		411,694.86	1,650.00	410,044.86
Garbage District				
Total	26,178.30	7,643,380.09	93,122.05	7,576,436.47

\* Include Deposits In Transit

**\*\* Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank**

### 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 appropriate bank statements, certificates, agreements or passbooks at December 31, 2013.

I also certify that all amounts, if any, shown for Investments in Savings & Loan Associations on any trial balance have been 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

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

Signature:

John J. Maloney Jr.

Title:

Registered Municipal Accountant

**CASH RECONCILIATION DECEMBER 31, 2013 (Continued)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

[illegible]

Note: Sections N.J.S.40A:4-61, 62 and 63 of the Local Budget Law require that separate bank accounts be maintained for allocated fund.

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

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	From Unappropriated Reserves	Cancelled	Balance December 31, 2013
<b>Federal:</b>						
DCA - Small Cities	200,000.00		73,280.00			126,720.00
DCA - Small Cities - ADA Curb Cuts		400,000.00	8,890.00			391,110.00
DCA - Small Cities - North Lake Shore Drive Improvements		218,750.00	28,500.00			190,250.00
Bullet Proof Vest Partnership Grant	2,198.73	4,155.63	2,198.73			4,155.63
DOT Grant Tensaw Drive	80,950.00		60,303.40		20,646.60	-
DOT Grant Lemmon Ave	54,209.00		44,264.37		9,944.63	-
<b>State:</b>						
Clean Communities Program		66,206.57	66,206.57			-
Municipal Alliance Grant	19,009.10	26,875.00	31,613.15		2,659.32	11,611.63
Municipal Park Development Grant	62,500.00					62,500.00
Safe and Secure Communities Grant	60,000.00	60,000.00	60,000.00			60,000.00
Nesbit Center Park Improvements Grant	223,520.00					223,520.00
Drunk Driving Enforcement Grant	0.12				0.12	-
<b>Totals</b>	<b>702,386.95</b>	<b>775,987.20</b>	<b>375,256.22</b>	<b>-</b>	<b>33,250.67</b>	<b>1,069,867.26</b>

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

Grant	Balance January 1, 2013	Transferred From 2013 Budget Appropriations		Prior Year Encumbrances Reclassified	Expended		Cancelled	Balance December 31, 2013
		Budget	Appropriation By 40A:4-87					
<b>Federal:</b>								
DCA - Small Cities	299,000.00	400,000.00			125,052.00			573,948.00
DCA - Small Cities - ADA Curb Cuts								-
DCA - Small Cities - North Lake Shore Drive Improvements			218,750.00					218,750.00
DOT Grant Tensaw Drive	12,200.00			47,137.90	59,337.90			-
DOT Grant Lemmon Ave				216,836.00	216,836.00			-
Bullet Proof Vest Partnership Grant			4,155.63					4,155.63
<b>State:</b>								
Clean Communities	21,024.60		66,206.57	32,308.64	74,071.93			45,467.88
Drunk Driving Enforcement	34,608.82			10,105.82	37,543.54			7,171.10
Urban Enterprise Zone - Welcome Signs	2,663.00							2,663.00
Urban Enterprise Zone - Town Clock	1,877.00							1,877.00
Municipal Alliance Grant	3,851.15	26,875.00		2,450.00	25,507.99			7,668.16
Body Armor Replacement Grant	5,187.11			8,571.20	8,571.20			5,187.11
NJ Dept of Agriculture - Gypsy Moth	8,309.22							8,309.22
Recycling Tonnage Grant	45,338.64			1,246.50	38,802.50			7,782.64
Sub-Totals	434,059.54	426,875.00	289,112.20	318,656.06	585,723.06	-	-	882,979.74

SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (cont.)

Grant	Balance January 1, 2013	Transferred From 2013 Budget Appropriations		Prior Year Encumbrances Reclassified	Expended		Canceled	Balance December 31, 2013
		Budget	Appropriation By 40A:4-87					
State Grants								
NJ State Police - Exercise Equipment	1,085.40							1,085.40
Municipal Park Development Grant	62,500.00				35,453.00			27,047.00
Volunteer Fire Assistance Grant	4,583.00							4,583.00
Down Town Revitalization	12,463.17				2,700.12			9,763.05
Nesbit Center Park Redevelopment Grant	223,520.00				61,784.30			161,735.70
Safe and Secure Communities Grant	60,000.00		60,000.00		60,000.00			60,000.00
NJ Dept of Environmental Protection - Lebanon Forest #1 Dam Rehabilitation	323,854.00							323,854.00
Totals	1,122,065.11	426,875.00	349,112.20	318,656.06	745,660.48			1,471,047.89

SCHEDULE OF UNAPPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2013	Transferred to 2013 Budget Appropriations			Received	Cancelled		Balance December 31, 2013
		Budget	Appropriation By 40A:4-87					
Federal:								
State:								
Recycling Tonnage Grant					30,813.48			30,813.48
Body Armor Replacement Grant					6,550.75			6,550.75
Totals	-	-	-		37,364.23			37,364.23

## \* LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	xxxxxx	xxxxxx
School Tax Payable # 85001-00	xxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85002-00	xxxxxx	
Levy School Year July 1, 2013 - June 30, 2014	xxxxxx	
Levy Calendar Year 2013	xxxxxx	11,411,642.00
Paid	11,411,642.00	xxxxxx
Balance December 31, 2013	xxxxxx	xxxxxx
School Tax Payable # 85003-00		xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85004-00		xxxxxx
	11,411,642.00	11,411,642.00

\*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local funds.  
#Must include unpaid requisitions.

## NOT APPLICABLE MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	xxxxxx	
2013 Levy 81105-00	xxxxxx	
Interest Earned	xxxxxx	
Expenditures		xxxxxx
Balance December 31, 2013 85046-00		xxxxxx



**NOT APPLICABLE**  
**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District Involved)

	Debit	Credit
Balance January 1, 2013	xxxxxx	xxxxxx
School Tax Payable # 85031-00	xxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85032-00	xxxxxx	
Levy School Year July 1, 2013 - June 30, 2014	xxxxxx	
Levy Calendar Year 2013	xxxxxx	
Paid		xxxxxx
Balance December 31, 2013	xxxxxx	xxxxxx
School Tax Payable # 85033-00		xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2006-2014) 85034-00		xxxxxx
#Must include unpaid requisitions.		

**NOT APPLICABLE**  
**REGIONAL HIGH SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	xxxxxx	xxxxxx
School Tax Payable # 85041-00	xxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85042-00	xxxxxx	
Levy School Year July 1, 2013 - June 30, 2014	xxxxxx	
Levy Calendar Year 2013	xxxxxx	
Paid		xxxxxx
Balance December 31, 2013	xxxxxx	xxxxxx
School Tax Payable # 85043-00		xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85044-00		xxxxxx
#Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		xxxxxx	xxxxxx
County Taxes	80003-01	xxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxx	31,778.22
2013 Levy:		xxxxxx	xxxxxx
General County	80003-03	xxxxxx	5,267,536.49
County Library	80003-04	xxxxxx	478,919.14
County Health		xxxxxx	
County Open Space Preservation		xxxxxx	236,273.45
Due County for Added and Omitted Taxes	80003-05	xxxxxx	26,365.46
Paid		6,014,507.30	xxxxxx
Balance December 31, 2013:		xxxxxx	xxxxxx
County Taxes			xxxxxx
Due County for Added & Omitted Taxes		26,365.46	xxxxxx
		6,040,872.76	6,040,872.76

NOT APPLICABLE  
SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2013			80003-06	xxxxxx
2013 Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxx	xxxxxx
Fire -	81108-00		xxxxxx	xxxxxx
Sewer -	81111-00		xxxxxx	xxxxxx
Water -	81112-00		xxxxxx	xxxxxx
Garbage -	81109-00			xxxxxx
Open Space -	81105-00		xxxxxx	xxxxxx
			xxxxxx	xxxxxx
			xxxxxx	xxxxxx
Total 2013 Levy		80003-07	xxxxxx	
Paid		80003-08		xxxxxx
Balance December 31, 2013		80003-09		xxxxxx
Footnote: Please state the number of districts in each instance.				

NOT APPLICABLE  
**STATE LIBRARY AID**  
**RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID**

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

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

Balance January 1, 2013	80004-03	xxxxxx	
State Library Aid Received in 2013	80004-04	xxxxxx	
Expended	80004-11		xxxxxx
Balance December 31, 2013	80004-12		

**RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A.40:54-3)**

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

**RESERVE FOR LIBRARY SERVICE WITH FEDERAL AID**

Balance January 1, 2013	80004-07	xxxxxx	
State Library Aid Received in 2013	80004-08	xxxxxx	xxxxxx
Expended	80004-15		xxxxxx
Balance December 31, 2013	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,587,641.00	1,587,641.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxx	xxxxxx	
Adopted Budget	7,039,888.09	7,015,139.68	(24,748.41)
Added by N.J.S.40A:4-87: (List on 17a)	xxxxxx	xxxxxx	xxxxxx
	349,112.20	349,112.20	
Total Miscellaneous Revenue Anticipated 80103-	7,389,000.29	7,364,251.88	(24,748.41)
Receipts From Delinquent Taxes 80104-	1,100,171.85	962,516.55	(137,655.30)
Amount to be Raised by Taxation:	xxxxxx	xxxxxx	xxxxxx
(a) Local Tax for Municipal Purposes 80105-	13,903,447.63	xxxxxx	xxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxx	xxxxxx
Total Amount to be Raised by Taxation 80107-	13,903,447.63	14,443,285.94	539,838.31
	23,980,260.77	24,357,695.37	377,434.60

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxx	30,440,422.48
Amount to be Raised by Taxation	xxxxxx	xxxxxx
Local District School Tax 80109-00	11,411,642.00	xxxxxx
Regional School Tax 80119-00		xxxxxx
Regional High School Tax 80110-00		xxxxxx
County Taxes 80111-00	5,982,729.08	xxxxxx
Due County for Added and Omitted Taxes 80112-00	26,365.46	xxxxxx
Special District Taxes 80113-00	-	xxxxxx
Municipal Open Space Tax 80120-00		xxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxx	1,423,600.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	14,443,285.94	xxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxx	
	31,864,022.48	31,864,022.48

\*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 "Nonbudget Revenue" only.

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

Sheet 17a

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	23,631,148.57
2013 Budget - Added by N.J.S.40A:4-87	80012-02	349,112.20
Appropriated for 2013 (Budget Statement Item 9)	80012-03	23,980,260.77
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	23,980,260.77
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	23,980,260.77
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	21,678,501.91
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,423,600.00
Reserved	80012-10	878,158.86
Total Expenditures	80012-11	23,980,260.77
Unexpended Balances Canceled (see footnote)	80012-12	

### FOOTNOTES - RE: OVEREXPENDITURES

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

### RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditur 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		
Reserved		
Total Expenditures	NONE	

# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxx	
Delinquent Tax Collections	80013-02	xxxxxx	
		xxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxx	539,838.31
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxx	-
Miscellaneous Revenue Not Anticipated	81113-	xxxxxx	246,379.76
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxx	
Sale of Municipal Assets		xxxxxx	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxx	472,902.32
Prior Years Interfunds Returned in 2013	80013-06	xxxxxx	
Cancellation of Tax Overpayments		xxxxxx	
Miscellaneous Cancellations		xxxxxx	1,041.48
		xxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxx	xxxxxx
Balance January 1, 2013	80013-07	-	xxxxxx
Balance December 31, 2013	80013-08	xxxxxx	-
Deficit in Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-09	24,748.41	xxxxxx
Delinquent Tax Collections	80013-10	137,655.30	xxxxxx
Prior Year Refunds			xxxxxx
Required Collection of Current Taxes	80013-11		xxxxxx
Interfund Advances Originating in 2013	80013-12		xxxxxx
Cancellation of Grant Receivables		1,506.90	xxxxxx
			xxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,096,251.26	xxxxxx
		1,260,161.87	1,260,161.87

**SCHEDULE OF MISCELLANEOUS REVENUES**  
**NOT ANTICIPATED**

SOURCE	AMOUNT REALIZED
BCCAP - Rental Ordinance	6,273.32
Rental Fees	18,622.39
DMV Inspections	4,635.25
Library State Aid	2,341.00
Payment in Lieu of Taxes	4,437.10
Miscellaneous	54,119.89
Rental Inspections	17,520.00
Bad Check Charges	100.00
Swim Lessons	240.00
Recycling Scrap	4,520.75
Refunds	11,657.46
Senior Citizen Meals	224.00
Senior Citizen/Vet Admin Fees	7,825.00
Summer Program	18,597.52
Fema Reimbursement	95,266.08
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	246,379.76



**SURPLUS - CURRENT FUND - YEAR 2013**

		DEBIT	CREDIT
1. Balance January 1, 2013	80014-01	xxxxxx	2,195,970.77
2.		xxxxxx	
3. Excess Resulting From 2013 Operations	80014-02	xxxxxx	1,096,251.26
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	1,587,641.00	xxxxxx
5. Amount Appropriated in 2013 Budget - With Prior Written Consent of Director of Local Government Services	80014-04		xxxxxx
6.			xxxxxx
7. Balance December 31, 2013	80014-05	1,704,581.03	xxxxxx
		3,292,222.03	3,292,222.03

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

Cash	80014-06	3,220,193.20
Investments	80014-07	
Subtotal		3,220,193.20
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,681,508.90
Cash Surplus	80014-09	1,538,684.30
Deficit in Cash Surplus	80014-10	( )
Other Assets Pledged to Surplus: *		
(1)Due From State of N.J. Senior Citizens & Veterans Deduction	80014-16	73,896.73
Deferred Charges #	80014-12	92,000.00
Cash Deficit #	80014-13	
Prepaid Local School Taxes		
Total Other Assets	80014-14	165,896.73
	80014-15	1,704,581.03

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

#MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2014 BUDGET.

(1)MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)  
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as Per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	31,299,039.89
	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	
4. Amount Levied for Added Taxes Under N.J.S.A.54:4-63.1 et. seq.	82104-00	245,061.92
5a. Subtotal 2013 Levy		31,544,101.81
5b. Reductions due to tax appeals **		
5c. Total 2013 Tax Levy	82106-00	31,544,101.81
6. Transferred to Tax Title Liens	82107-00	76,763.54
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	144,205.22
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2012	82121-00	271,657.65
In 2013 *	82122-00	29,771,523.42
State's Share of 2013 Senior Citizens & Veterans Deductions Allowed	82123-00	397,241.41
R.E.A.P. Revenue	82124-00	
Total to Line 14	82111-00	30,440,422.48
11. Total Credits		30,661,391.24
12. Amount Outstanding December 31, 2013	83120-00	882,710.57
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 Divided by Item 5) is 96.50%	82112-00	

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

14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		30,440,422.48
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
To Current Taxes Realized in Cash (Sheet 17)		30,440,422.48

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 collections would be \$1,049,977.50 divided by \$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 Citizen and Veteran 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.

<b>(1) Utilizing Accelerated Tax Sale</b>	\$ _____
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	% _____

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25, then proceed to complete Sheet 25a to compute the current budget appropriation.

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<b>(2) Utilizing Tax Levy Sale</b>	
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	% _____

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxx	xxxxxx
Due From State of New Jersey	67,655.32	xxxxxx
Due to State of New Jersey	xxxxxx	
2. Senior Citizens Deductions Per Tax Billings	59,250.00	xxxxxx
3. Veterans Deductions Per Tax Billings	359,750.00	xxxxxx
4. Senior Citizens Deductions Allowed By Tax Collector	24,491.41	xxxxxx
5. Senior Citizens Deductions Allowed - Prior Year	250.00	
6.		
7. Senior Citizens Deductions Disallowed By Tax Collector	xxxxxx	46,250.00
8. Senior Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxx	
9. Received in Cash From State	xxxxxx	391,250.00
10.		
11.		
12. Balance December 31, 2013	xxxxxx	xxxxxx
Due From State of New Jersey	xxxxxx	73,896.73
Due To State of New Jersey		xxxxxx
	511,396.73	511,396.73

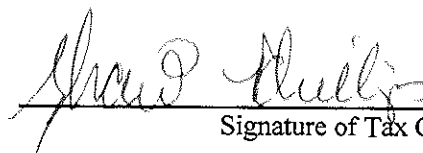
Calculation of Amount to be included on Sheet 22, Item 10-2013 Senior Citizen and Veteran Deductions Allowed:

Line 2	<u>59,250</u>
Line 3	<u>359,750</u>
Line 4	<u>24,491</u>
Subtotal	<u>443,491</u>
Less: Line 7	<u>46,250</u>
To Item 10, Sheet 22	<u><u>397,241</u></u>

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

		Debit	Credit
Balance January 1, 2013		xxxxxxx	
Taxes Pending Appeals		xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
Contested Amount of 2013 Taxes Collected Which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxx	
Cash Paid to Appellants (Including 5% Interest From Date of Payment)			xxxxxxx
Closed to Results of Operations (Portion of Appeal Won by Municipality, Including Interest)			xxxxxxx
Balance December 31, 2013			xxxxxxx
Taxes Pending Appeals *		xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx

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

  
 Signature of Tax Collector

T8061  
 License #

2/10/2014  
 Date

**TOWNSHIP OF PEMBERTON  
COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2014 MUNICIPAL BUDGET**

		YEAR 2014	YEAR 2013
1. Total General Appropriations for 2007 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015-		xxxxxx
2. Local District School Tax -	Actual 80016-		11,411,642
	Estimate ** 80017-		xxxxxx
3. Regional School District Tax -	Actual 80025-		
	Estimate * 80026-		xxxxxx
4. Regional High School Tax - School Budget	Actual 80018-		
	Estimate * 80019-		xxxxxx
5. County Tax -	Actual 80020-		6,009,095
	Estimate * 80021-		
6. Special District Taxes -	Actual 80022-		
	Estimate * 80023-		
7. Municipal Open Space Tax	Actual 80027-		
	Estimate * 80028-		
8. Total General Appropriations & Other Taxes	80024-01		
9. Less: Total Anticipated Revenues From 2014 in Municipal Budget (Iter	80024-02		
10. Cash Required From 2014 Taxes to Support Local Municipal Budget & Other Taxes	80024-03		
11. Amount of Item 10 Divided by 95.06 % (820074-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05		
<b>ANALYSIS OF ITEM 11:</b>			
Local District School Tax (Amount Shown on Line 2 Above)			*May not be stated in an amount less than "actual" Tax of year 2013
Regional School District Tax (Amount Shown on Line 3 Above)			** Must be stated in the amount of proposed budget submitted by the L Board of Education to the Commiss of Education on January 15, 2014 (136, P.L. 1978). Consideration mu given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 4 Above)			
County Tax (Amount Shown on Line 5 Above)			
Special District Tax (Amount Shown on Line 6 Above)			
Municipal Open Space Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget			
Total Amount (See Line 11)			
12. Appropriation: Reserve for Uncollected Taxes Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>			<b>Note:</b> The amount of anticipated revenue (Item 9) may Nev exceed the total o Items 1 and 12
Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Subtotal			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget	80024-07		

# ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

## Calculation To Utilize Proceeds In Current budget As Deduction To Reserve For Uncollected Taxes Appropriations

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

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

\_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:

Amount Realized in Prior Year for Receipts From Delinquent Taxes\*  
(Sheet 26, Item 10)

\_\_\_\_\_

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  
[(BxC)+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			2,360,382.27	xxxxxx
A. Taxes	83102-00	998,331.35	xxxxxx	xxxxxx
B. Tax Title Liens	83103-00	1,362,050.92	xxxxxx	xxxxxx
2. Canceled:			xxxxxx	xxxxxx
A. Taxes	83105-00		xxxxxx	3,991.56
B. Tax Title Liens	83106-00		xxxxxx	1,761.97
3. Transferred to Foreclosed Tax Title Liens:			xxxxxx	
A. Taxes	83108-00		xxxxxx	
B. Tax Title Liens	83109-00		xxxxxx	
4. Added Taxes	83110-00		8,677.90	xxxxxx
5. Added Tax Title Liens	83111-00			xxxxxx
6. Adjustment Between Taxes (Other Than Current Year) & Tax Title Liens:			xxxxxx	xxxxxx
A. Taxes - Transfers To Tax Title Liens	(1) 83104-00		xxxxxx	95,998.51
B. Tax Title Liens - Transfers From Taxes	(1) 83107-00		95,998.51	xxxxxx
7. Balance Before Cash Payments			xxxxxx	2,363,306.64
8. Totals			2,465,058.68	2,465,058.68
9. Balance Brought Down			2,363,306.64	xxxxxx
10. Collected:			xxxxxx	962,516.55
A. Taxes	83116-00	944,177.06	xxxxxx	xxxxxx
B. Tax Title Liens	83117-00	18,339.49	xxxxxx	xxxxxx
11. Interest and Costs - 2013 Tax Sale			83118-00	20,286.88
12. 2013 Taxes Transferred to Liens			76,763.54	xxxxxx
13. 2013 Taxes			882,710.57	xxxxxx
14. Balance December 31, 2013			xxxxxx	2,380,551.08
A. Taxes	83121-00	922,316.23	xxxxxx	xxxxxx
B. Tax Title Liens	83122-00	1,458,234.85	xxxxxx	xxxxxx
15. Totals			5,808,126.31	5,808,126.31

16. Percentage of Cash Collection to Adjusted Amount Outstanding (Item No. 10 Divided by Item No.9) is 40.73%

17. Item No. 14 Multiplied by Percentage Shown Above is 969,539.79  
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	23,720,850.00	xxxxxx
2. Foreclosed or Deeded In 2013		xxxxxx	xxxxxx
3. Tax Title Liens	84103-00		xxxxxx
4. Taxes Receivable	84104-00		xxxxxx
5A.	84102-00		xxxxxx
5B.	84105-00	xxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxx	
8. Sales		xxxxxx	xxxxxx
9. Cash *	84109-00	xxxxxx	
10. Contract	84110-00	xxxxxx	
11. Mortgage	84111-00	xxxxxx	
12. Loss on Sales	84112-00	xxxxxx	
13. Gain on Sales	84113-00		xxxxxx
14. Balance December 31, 2013	84114-00	xxxxxx	23,720,850.00
		23,720,850.00	23,720,850.00

**CONTRACT SALES**

NOT APPLICABLE		DEBIT	CREDIT
15. Balance January 1, 2013	84115-00		xxxxxx
16. 2013 Sales From Foreclosed Property	84116-00		xxxxxx
17. Collected *	84117-00	xxxxxx	
18.	84118-00	xxxxxx	
19. Balance December 31, 2013	84119-00	xxxxxx	

**MORTGAGE SALES**

NOT APPLICABLE		DEBIT	CREDIT
20. Balance January 1, 2013	84120-00		xxxxxx
21. 2013 Sales From Foreclosed Property	84121-00		xxxxxx
22. Collected *	84122-00	xxxxxx	
23.	84123-00	xxxxxx	
24. Balance December 31, 2013	84124-00	xxxxxx	

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

Realized in 2013 Budget \_\_\_\_\_

To Result of Operation (Sheet 19) \_\_\_\_\_

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

<u>Caused By</u>	<u>Amount</u> <u>Dec. 31, 2012</u> <u>Per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2013</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>From 2013</u>	<u>Balance</u> <u>as of</u> <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *				
2. Emergency Authorizations - Schools				
3. Deficit from Operations				
4. General Capital	269.50	269.50		-
5. Trust - Dog				
6. Trust Assessment				
7. Overexpenditure of State and Federal Grants				
8. Overexpenditures of Current Year Appropriations				
9. Overexpenditures of Prior Year Appropriation Reserves				
10.				

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

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

<u>DATE</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
1.		
2.		
3.		
4.		
5.		

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND**  
**NOT SATISFIED**

<u>In Favor Of</u>	<u>On Account Of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated</u> <u>For In</u> <u>Budget Of</u> <u>Year 2014</u>
1.				
2.				
3.				
4.				

**N.J.S. 40A:4-53 SPECIAL EMERGENCY-**

Date	Purpose	Amount Authorized	Not Less 1/5 Of Amount Authorized *	Balance Dec. 31, 2012	Reduced In 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled By Resolution	
5/16/12	Preparation of Tax Map	115,000.00	23,000.00	115,000.00	23,000.00		92,000.00
TOTALS		115,000.00	23,000.00	115,000.00	23,000.00	-	92,000.00

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.

\* 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 2014 budget.

s page.


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

SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less 1/3 Of Amount Authorized *	Balance Dec. 31, 2012	Reduced In 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled By Resolution	
		TOTALS					

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 and are recorded on this page.

55,13

  
\_\_\_\_\_  
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 2014 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING**  
**AND 2014 DEBT SERVICE FOR BONDS**  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxx	10,724,000.00	
Issued	80033-02	xxxxxx		
Paid	80033-03	1,155,000.00	xxxxxx	
Outstanding December 31, 2013	80033-04	9,569,000.00	xxxxxx	
		10,724,000.00	10,724,000.00	
2014 Bond Maturities - General Capital Bonds				80033-05
				1,195,000.00
2014 Interest on Bonds *	80033-06		439,827.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2013 NOT APPLICABLE	80033-07	xxxxxx		
Issued	80033-08	xxxxxx		
Paid	80033-09		xxxxxx	
Outstanding December 31, 2013	80033-10		xxxxxx	
2014 Bond Maturities - Assessment Bonds				80033-11
2014 Interest on Bonds *	80033-12			
Total "Interest on Bonds - Debt Service" ( * Items)				80033-13
				439,827.50

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
	NONE			
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	xxxxxxx		
Paid	80034-02		xxxxxxx	
Outstanding December 31, 2013	80034-03	-	xxxxxxx	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04			
2014 Interest on Bonds *	80034-05			
<b>TYPE I SCHOOL SERIAL BOND</b>				-
Outstanding January 1, 2013	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding December 31, 2013	80034-09		xxxxxxx	
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-			

**2007 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 & County Taxes	80039-		
5.			
6.			

**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 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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)**

## DEBT SERVICE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2006	Date of Maturity	Rate of Interest	2007 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PAGE 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, 2010 or prior must be appointed in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

\*\* Interest on Assessment Notes must be included in the Current Fund Budget Appropriation "Trust on Hand".

(DO NOT GROW AND ADD ADDITIONAL SHEETS)



SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING DECEMBER 31, 2013	2014 BUDGET REQUIREMENT	
		FOR PRINCIPAL	FOR INTEREST/FEES
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB before July 1, 2007			
1. Improvements and Equipment (2004)	1,694,968.50	166,448.00	73,231.98
2. Improvements and Equipment (2005)	1,093,792.50	72,660.00	44,635.08
3.			
Sub-total	2,788,761.00	239,108.00	117,867.06
TOTAL	2,788,761.00	239,108.00	117,867.06

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance January 1, 2013		Prior Year Encumbrances Reclassified	2006 Authorizations	Authorizations Cancelled	Expended	Refunded	Balance December 31, 2013	
	Funded	Unfunded						Funded	Unfunded
Ord 2003-17, 2003-21 Acquisition of 5 Trucks and Heavy Equipment	16,610.00		1,860.00			18,470.00		-	
Ord 2005-21 Lebanon Lakes Dam, Reconstruction of Kinsley Rd		1,092.50				1,092.50		-	
Ord 2006-22 Various Capital Improvements	361,943.96		1,114.34			329,090.06		33,968.24	
Ord 2007-7 Various Capital Improvements	243,676.13					15,836.00		227,840.13	
Ord 2007-8 Various Improvements & Equipment Aquisitions	188,087.93		1,465.42			17,459.32		172,094.03	
Ord 2008-17 Various Capital Improvements		346,092.02			344,571.42	1,520.60		0.00	
Ord 2009-13, 2010-2 Improvements to Twp Roads & Drainage		18,813.52						-	18,813.52
Ord 2010-12 Improvements to Roads		50,095.59	24,798.77			24,798.77		-	50,095.59
Ord 2010-14 Various Capital Improvements	92,759.72		10,286.47			35,930.22		67,115.97	
Ord 2011-17 Improvements to Roads		286,703.94	381,426.99			238,570.04		-	429,560.89
Ord 2011-20 Acq & Installation of Heating, Ventilation & Air Conditioning at Country Lakes Clubhouse Building	4,350.00							4,350.00	
Ord 2011-21 Aquisition of a Dump Truck	109.00							109.00	
Ord 2012-6 Reconstruction of Dam located on Bayberry Street		1,009,718.81	151,056.48			1,102,700.12		(0.00)	58,075.17
PAGE TOTAL	907,536.74	1,712,516.38		-	344,571.42	1,785,467.63	-	505,477.37	556,545.17

Place a "+" before each item of "Improvement" which represents a funding or re-funding of an emergency authorization.

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (continued)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance January 1, 2013		Prior Year Encumbrances Reclassified	2013 Authorizations	Authorizations Cancelled	Expended	Refunded	Balance December 31, 2013	
	Funded	Unfunded						Funded	Unfunded
Ord 2012-08 Aquisition of Tractors	95,724.40					95,724.40		-	
Ord 2012-12 Construction of Fuel Storage Facility	300,343.25		29,975.00			67,480.28		262,837.97	
Ord 2012-13 Reconstruction of Country Lakes Dam		1,680,094.71	132,692.70			151,957.70	1,613.80	-	1,662,443.51
Ord 2013-10 Various Capital Improvements				345,000.00		68,457.32		276,542.68	
Ord 2013-11 Acquisition of Public Works Equipment				1,000,000.00		949,030.00		-	50,970.00
PAGE TOTAL	396,068	1,680,094.71	162,667.70	1,345,000.00	-	1,332,649.70	1,613.80	539,380.65	1,713,413.51
GRAND TOTAL	1,303,604.39	3,392,611.09	162,667.70	1,345,000.00	344,571.42	3,118,117.33	1,613.80	1,044,858.02	2,269,958.68

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01		27,245.00
Received from 2013 Budget Appropriation *	80031-02	xxxxxx	200,000.00
		xxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	80031-03	xxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxx	xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	67,000.00	xxxxxx
			xxxxxx
Balance December 31, 2013	80031-05	160,245.00	xxxxxx
		227,245.00	227,245.00

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

## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

#### 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
Ord 2013-10 Various Capital Improvements	345,000.00	328,000.00	17,000.00	17,000.00
Ord 2013-11 Acquisition of Public Works Equipment	1,000,000.00	950,000.00	50,000.00	50,000.00
		-		
		-		
TOTAL	80032-00 1,345,000.00	1,278,000.00	67,000.00	67,000.00

**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	xxxxxx	45,405.85
Premium on Sale of Bonds		xxxxxx	
Funded Improvement Authorizations Canceled		xxxxxx	
Prior Year Refund			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxx
Appropriated to 2013 Budget Revenue	80029-03	45,405.85	xxxxxx
Balance December 31, 2013	80029-04	-	xxxxxx
		45,405.85	45,405.85

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1934, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2014 \$ \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement \$ \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
6. Less: Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction 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 CHAPTER 211, P.L. 1981)

A.

- |   |               |
|---|---------------|
| 1. Total Tax Levy for the Year 2013 was   | 31,544,102    |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ 30,440,422 |
| 3. Seventy (70) percent of Item 1         | 22,080,871    |

(\*) Including Prepayments and overpayments applied

B.

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

Answer YES or NO      YES

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

Answer YES or NO      YES

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

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

D.

N/A

- |  |          |                             |   |                             |
|--|----------|-----------------------------|---|-----------------------------|
| 1. Cash Deficit 2012                     |          |                             |   |                             |
| 2. 4% of 2012 Tax Levy for all purposes: | Levy - - | <u>                    </u> | = | <u>                    </u> |
| 3. Cash Deficit 2013                     |          |                             |   | <u>                    </u> |
| 4. 4% of 2013 Tax Levy for all purposes: | Levy - - | <u>                    </u> | = | <u>                    </u> |
|  |          |                             |   | <u>                    </u> |
|  |          |                             |   | <u>                    </u> |

E.

Unpaid

2012

2013

Total

- |  |                             |           |           |
|--|-----------------------------|-----------|-----------|
| 1. State Taxes                               | <u>                    </u> |           |           |
| 2. County Taxes                              | <u>                    </u> | 26,365.46 | 26,365.46 |
| 3. Amounts Due Special Districts:            | <u>                    </u> |           |           |
| 4. Amounts Due Local School District For Tax | <u>                    </u> |           |           |

**SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**NOTE:**

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



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

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

AS AT DECEMBER 31, 2013

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

*Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C"*

TITLE OF ACCOUNT	DEBIT	CREDIT
Water Utility Operating Fund:		
Cash - Treasurer	716,444.42	
Due from General Capital Fund	240,000.00	
Receivable With Full Reserves:		
Consumer Accounts Receivable	470,351.70	
Water Utility Liens Receivable	8,769.51	
Appropriation Reserves		140,620.82
Encumbrances Payable		100,964.55
Water Rent Overpayments		11,910.33
Accrued Interest on Bonds		635.54
Due to Trust Fund		459.00
Due to Water Capital		144,554.99
Subtotal	"C"	399,145.23
Reserve for Receivables		479,121.21
Operating Surplus		557,299.19
Total Operating Section	1,435,565.63	1,435,565.63

(Do not crowd - add additional sheets)



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

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

[illegible]

(Do not crowd - add additional sheets)

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

Title of Liability to Which Cash and Investments are Pledged	Audit Balance December 31, 2012	RECEIPTS				Disbursements	Balance December 31, 2013
		Assessment & Liens	Current Budget				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities							
Trust Surplus							
Less: Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Due to Water Utility Operating							
Due From Sewer Assessment Trust							
Totals							

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

SOURCE	Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated 91301 -	400,000.00	400,000.00	
Operating Surplus Anticipated with Consent of Director of Local Government Services 91302 -			
Rents 91303 -	1,587,000.00	1,697,107.66	110,107.66
91304 -			
Miscellaneous 91305 -	9,416.14	32,600.03	23,183.89
Added by N.J.S.40A:4-87:(List)			
Water Utility Capital Surplus	71,310.79	71,310.79	
Subtotal	2,067,726.93	2,201,018.48	133,291.55
Deficit (General Budget) ** 91306 -			
91307 -	2,067,726.93	2,201,018.48	133,291.55

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		
Adopted Budget		2,067,726.93
Added by N.J.S.40A:4-87		
Emergency		
Total Appropriations		2,067,726.93
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		2,067,726.93
Deduct Expenditures:		
Paid or Charged	1,765,102.49	
Reserved	140,620.82	
Surplus (General Budget) **	162,000.00	
Total Expenditures		2,067,723.31
Unexpended Balance Canceled (See Footnote)		3.62

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".

(Do not crowd - add additional sheets)

STATEMENT OF 2013 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2012 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:		
Budget Revenue (Not Including "Deficit (General Budget)")	2,201,018	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Cancelled*	188,051	
Cancellation of Accrued Interest Payable		
Total Revenue Realized		2,389,069
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)":		
Paid or Charged	1,765,102	
Reserved	140,621	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriations Reserves		
Total Expenditures	1,905,723	
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,905,723
Excess		483,346
Budget Appropriation - Surplus (General Budget) **	162,000	
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)	321,346	

Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

Section 2:

The following item of "2011 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Water Utility for 2013:

2012 Appropriation Reserves Canceled in 2013	188,051.34	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		188,051.34

## RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxx	133,291.55
Unexpended Balances of Appropriations	xxxxxx	3.62
Miscellaneous Revenue Not Anticipated	xxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *		188,051.34
Cancellation of Accrued Interest Payable		
Deficit in Anticipated Revenue		xxxxxx
Refund of Prior Year Revenue		
Operating Deficit - to Trial Balance	xxxxxx	
Excess in Operations - to Operating Surplus	321,346.51	xxxxxx
* See restriction in amount on Sheet 45, SECTION 2	321,346.51	321,346.51

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxx	635,952.68
Excess in Results of 2013 Operations	xxxxxx	321,346.51
Amount Appropriated in 2013 Budget - Cash	400,000.00	xxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxx
Balance December 31, 2013	557,299.19	
	957,299.19	957,299.19

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

Cash	716,444.42
Investments	
Interfund Accounts Receivable	240,000.00
Subtotal	956,444.42
Deduct Cash Liabilities Marked with "C" on Trial Balance	399,145.23
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	557,299.19
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2010 BUDGET	557,299.19

\* 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		520,716.78
Increased by:		
Water Rents Levied	1,631,670.74	1,631,670.74
Decreased by:		
Collections	1,680,130.00	
Overpayments Applied		
Transfer to Water-Sewer Liens	1,782.36	
Other		1,681,912.36
Balance December 31, 2013		470,475.16

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2012		6,987.15
Increased by:		
Transfers from Accounts Receivable	1,782.36	
Penalties and Costs		
Other		1,782.36
Decreased by:		
Collections		
Other		
Balance December 31, 2013		8,769.51



**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)

Caused By		Amount December 31, 2012 per Audit Report	Budget Amount in 2013	Amount Resulting From 2013	Balance as at December 31, 2013
1.	Emergency Authorization - *				
2.	Overexpenditure of Appropriations				
3.	Overexpenditure of Appropriation Reserves				
4.	Overexpenditure of Improvement Authorizations				
5.	Cash Deficit				
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**

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

Not Applicable  
Sheet 48

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

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

<b>INTEREST ON BONDS - WATER UTILITY BUDGET</b>		
2013 Interest on Bonds (*Items)		
Less: Interest Accrued to December 31, 2013 (Trial Balance)		
Subtotal		
Add: Interest to be Accrued as of December 31, 2013		
Required Appropriation 2013		

<b>LIST OF BONDS ISSUED DURING 2013</b>				
Purpose	2014 Maturity	Amount Issued	Date of Issue	Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2013 DEBT SERVICE FOR LOANS  
WATER UTILITY\_\_\_NJEIT\_\_\_\_\_ LOAN**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxx	230,723.59	
Issued	xxxxxx		
Paid	11,579.11	xxxxxx	
Outstanding December 31, 2013	219,144.48	xxxxxx	
	230,723.59	230,723.59	
2014 Loan Maturities			11,591.11
2014 Interest on Loans *		1,906.62	
<b>WATER UTILITY CAPITAL LOAN</b>			
Outstanding January 1, 2013	xxxxxx		
Issued	xxxxxx		
Paid		xxxxxx	
Outstanding December 31, 2013		xxxxxx	
2014 Loan Maturities			
2014 Interest on Loans *			

<b>INTEREST ON LOANS - WATER UTILITY BUDGET</b>			
2014 Interest on Loans (*Items)	xxxxxx	1,906.62	
Less: Interest Accrued to 12/31/2013 (Trail Balance)	xxxxxx	635.54	
Subtotal		1,271.08	
Add: Interest to be Accrued as of 12/31/2014		629.78	
Required Appropriation 2014			1,900.86

<b>LIST OF LOANS ISSUED DURING 2013</b>				
PURPOSE	2014 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		
						For Principal	For Interest **	
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 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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.

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 12/31/2014	
Required Appropriation - 2014	

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding December 31, 2013	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
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, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING DECEMBER 31, 2013	2014 BUDGET REQUIREMENT	
		FOR PRINCIPAL	FOR INTEREST/FEES
1. Security Improvements and Acquisition of Equipment	362,032.00	35,552.00	37,104.60
2. Improvements to Water System	1,435,208.00	95,340.00	37,104.60
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
TOTAL	1,797,240.00	130,892.00	74,209.20

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (WATER UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance January 1, 2013		Prior Year Encumbrances Reclassified	2013 Authorizations	Expended	Authorizations Canceled	Balance December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
2004-17 Redevelopment of Certain Wells	7,736.00		27,431.66		29,121.66		6,046.00	
2013-21 Installation of Well No. 14 and Other Various Improvements				300,000.00			15,000.00	285,000.00
*								
Total 7000 -	7,736.00		27,431.66	300,000.00	29,121.66		21,046.00	285,000.00

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

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

	DEBT	CREDIT
Balance January 1, 2013		7.00
Received from 2013 Budget Appropriation *	xxxxxxx	
	xxxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	xxxxxxx	50,000.00
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxx	xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
Appropriated to Finance Improvement Authorizations	15,000.00	xxxxxxx
		xxxxxxx
Balance December 31, 2013	35,007.00	xxxxxxx
	50,007.00	50,007.00

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

	DEBT	CREDIT
Balance January 1, 2013		
Received from 2013 Budget Appropriation *	xxxxxxx	
Received from 2013 Emergency Appropriation *	xxxxxxx	
	xxxxxxx	
Appropriated to Finance Improvement Authorizations		
	xxxxxxx	xxxxxxx
Balance December 31, 2013		xxxxxxx

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



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

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Construction of Well Number 14 and Other Improvements	300,000	285,000	15,000.00	
	NONE	NONE	NONE	NONE

**WATER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

YEAR 2013

	DEBT	CREDIT
Balance January 1, 2013	xxxxxx	71,310.79
Premium on Sale of Bonds	xxxxxx	
Funded Improvement Authorizations Canceled	xxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxx
Appropriated to 2013 Budget Revenue	71,310.79	xxxxxx
Balance December 31, 2013		xxxxxx
	71,310.79	71,310.79

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

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

AS AT 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
Sewer Utility Operating Fund		
Cash - Treasurer	46,385.87	
Accrued Interest on Bonds		14,201.43
	"C"	14,201.43
Surplus		32,184.44
Total	46,385.87	46,385.87

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

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

## POST CLOSING

**TRIAL BALANCE - SEWER UTILITY FUND (continued)**

AS AT DECEMBER 31, 2013

## Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C"

TITLE OF ACCOUNT	DEBIT	CREDIT
Estimated Proceeds Bonds and Notes Authorized	NONE	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	NONE
Sewer Utility Capital Fund:		-
Fixed Capital	11,639,040.00	
Serial Bonds Payable		3,141,529.00
Reserves for Amortization		8,497,511.00
Capital Surplus		-
Total	11,639,040.00	11,639,040.00

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

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

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

[illegible]

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

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

Title of Liability to Which Cash and Investments are Pledged	Audit Balance December 31, 2012	RECEIPTS			Transfers	Disbursements	Balance December 31, 2013
		Assessments & Liens	Current Budget				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities							
Trust Surplus							
* Less: Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Totals							

\* Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

SOURCE	Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated _____ - 01			
Operating Surplus Anticipated with Consent of Director of Local Government Services _____ - 02			
Lease Agreement - Pemberton Township MUA	575,640.00	575,640.00	
Added by N.J.S.40A:4-87:(List)			
Subtotal	575,640.00	575,640.00	
Deficit (General Budget) ** _____ - 06			
_____ - 07	575,640.00	575,640.00	

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	
Adopted Budget	575,640.00
Added by N.J.S.40A:4-87	
Emergency	
Total Appropriations	575,640.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	575,640.00
Deduct Expenditures:	
Paid or Charged	573,822.69
Reserved	
Surplus (General Budget) **	
Total Expenditures	573,822.69
Unexpended Balance Canceled (See Footnote)	1,817.31

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".

(Do not crowd - add additional sheets)

STATEMENT OF 2013 OPERATIONS

SEWER UTILITY

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

Section 1:

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

Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2013 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

Section 2:

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

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

## RESULTS OF 2013 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues		
Unexpended Balances of Appropriations		1,817.31
Miscellaneous Revenue Not Anticipated		58.62
Unexpended Balances of 2011 Appropriation Reserves *		
Interfunds Returned		
Deficit in Anticipated Revenue		
Creation of Interfunds and Other Assets		
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	1,875.93	
* See restriction in amount on Sheet 59, SECTION 2	1,875.93	1,875.93

## OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013		30,308.51
Excess in Results of 2013 Operations		1,875.93
Amount Appropriated in 2013 Budget - Cash		
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		
Balance December 31, 2013	32,184.44	
	32,184.44	32,184.44

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

Cash	46,385.87
Investments	
Interfund Accounts Receivable	
Subtotal	46,385.87
Deduct Cash Liabilities Marked with "C" on Trial Balance	14,201.43
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	32,184.44
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2013 BUDGET	32,184.44

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



SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		
Increased by:		
Sewer Rents Levied		
Other		
Decreased by:		
Collections		
Overpayments Applied		
Transfer to Sewer Liens Receivable		
Other		
Balance December 31, 2013		

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2012		
Increased by:		
Transfers from Sewer Rents Receivable		
Penalties and Costs		
Other		
Decreased by:		
Collections		
Other		
Balance December 31, 2012		

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

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

Caused By		Amount December 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting From 2013	Balance as at December 31, 2013
1.	Emergency Authorization - *				
2.	Deficit in PY Operations				
3.					
4.	Total				
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**

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013			
Issued			
Paid			
Outstanding December 31, 2013			
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
<b>SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	xxxxxxxxxxxx	3,543,539.00	
Issued	xxxxxxxxxxxx		
Paid	402,010.00	xxxxxxxxxxxx	
Outstanding December 31, 2013	3,141,529.00	xxxxxxxxxxxx	
	3,543,539.00	3,543,539.00	
2014 Bond Maturities - Capital Bonds			422,531.00
2014 Interest on Bonds *		153,108.53	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2014 Interest on Bonds (*Items)	153,108.53	
Less: Interest Accrued to December 31, 2013 (Trial Balance)	14,201.43	
Subtotal	138,907.10	
Add: Interest to be Accrued as of December 31, 2014	12,291.36	
Required Appropriation 2014		151,198.46

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

INTEREST ON LOANS UTILITY BUDGET		
2014 Interest on Loans (*Items)	xxxxxx	
Less: Interest Accrued to 12/31/2013 (Trail Balance)	xxxxxx	
Subtotal		xxxxxx
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

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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
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 2010 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 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.

Interest on Notes - Sewer 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.								
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, 2010 or prior must be appropriated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING DECEMBER 31, 2013	2014 BUDGET REQUIREMENT	
		FOR PRINCIPAL	FOR INTEREST/FEES
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
TOTAL			





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

	DEBT	CREDIT
Balance January 1, 2013		
Received from 2013 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2013		XXXXXX

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

	DEBT	CREDIT
Balance January 1, 2013		
Received from 2013 Budget Appropriation *	XXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXX	
	XXXXXX	
Appropriated to Finance Improvement Authorizations		
	XXXXXX	XXXXXX
Balance December 31, 2013		
	NONE	NONE

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

**SEWER UTILITY CAPITAL FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2012**  
**AND**  
**DOWN PAYMENTS (N.J.S.40A:2-11)**

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2012 or Prior Years
	NONE	NONE	NONE	NONE

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR 2013**

	DEBT	CREDIT
Balance January 1, 2013	xxxxxx	
Premium on Sale of Bonds	xxxxxx	
Funded Improvement Authorizations Canceled	xxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxx
Appropriated to 2013 Budget Revenue		xxxxxx
Balance December 31, 2013		xxxxxx
	NONE	NONE

# 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 a 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 2. Those sheets not filled in should be marked "Not Applicable".

## INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
4. Trial Balance - Public Assistance Fund
5. Trial Balance - Federal and State Funds
- 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
- 6a. Municipal Public Defender Certification -- P.L. 1997, C. 256
7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
12. Unappropriated Reserves for Federal and State Grants
13. Local District School Tax - Municipal Open Space Tax
14. Regional School Tax - Regional High School Tax
15. County Taxes Payable - Special District Taxes
16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
17. Allocation of Current Tax Collections
18. General Budget Appropriations
18. Emergency Appropriations for Local District School Purposes
19. Results of 2013 Operation - Current Fund
20. Schedule of Miscellaneous Revenues Not Anticipated
21. Surplus Account and Analysis of Balance
22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2013
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26. Delinquent Taxes and Tax Title Liens
27. Foreclosed Property; Contract Sales; Mortgage Sales
28. Deferred Charges and List of Judgements - Current
29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
32. Summary Statement of Debt Service Requirements - School - Type I and Current
33. Debt Service for notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2013
38. General Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2013 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2013; Utility Capital Surplus