ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS 658
NET VALUATION TAXABLE 2013 45,946,716
MUNICODE 1901

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

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

BOROUGH of ANDOVER, County of SUSSEX

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.
DO NOT USE THESE SPACES

	Date	Examined By:	
1			**Preliminary Check**
2			**Caps**

I hereby certify that the debt shown on Sheets 31 to 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature _____

Title CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, MICHELLE LASTARZA, am the Chief Financial Officer, License # N0613, of the BOROUGH of ANDOVER, County of SUSSEX and that the statements annexed hereto and made 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 ammended. I also give complete assurances 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 137 MAIN STREET, ANDOVER, NJ 07821

Phone Number 973-875-4182

Fax Number 973-875-0801

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 REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post - closing trial balances, related statements and analyses included in the accompanying Annual Financial Statements from the books of account and records made available to me by the_____ of _____ as December 31, 2013 and have applied certain agreed - upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed - upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing statements, I do not express an opinion on any of the post - closing trial balances, related statements and analyses. In connection with the agreed - upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statements 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:

N/A

_____
(Registered Municipal Accountant)

_____
(Firm Name)

_____
(address)

_____
(address)

Certified by me

This_____ day of _____, 2014

_____
(Phone Number)

_____
(Fax Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed name: _____

Signature: _____

Certificate #: _____

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1 The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%;**

2 All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;

3 The tax collection rate **exceeded 90%** ;

4 Total deferred charges **did not equal or exceed 4%** of the total tax levy;

5 There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and

6 There was **no operating deficit** for the previous fiscal year.

7 The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.

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 a levy or appropriation "CAP" referendum.

10 The municipality has not applied for Transitional Aid for 2014.

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

Municipality: BOROUGH OF ANDOVER

Chief Financial Officer: MICHELLE LASTARZA

Signature: _____

Certificate #: N0613

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: BOROUGH OF ANDOVER

Chief Financial Officer: MICHELLE LASTARZA

Signature: _____

Certificate #: N0613

Date: _____

22-2350596
Fed I.D. #

BOROUGH OF ANDOVER
Municipality

SUSSEX
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 2013

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ .00	$ 171,948.69	$ .00

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

_____ Single Audit

_____ Program Specific Audit

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

_____ None

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 24, 1997) and OMB 98-07. 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 governemnt.

_____ _____
Signature of Chief Financial Officer Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

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

_____
SIGNATURE OF TAX ASSESSOR

BOROUGH OF ANDOVER
MUNICIPALITY

SUSSEX
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 Subtotaled and Subtotal Must Be Marked With "C" - - Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit	
CASH	**545,010.17**		
CHANGE FUND	**10.00**		
	545,020.17		
DUE FROM TO STATE OF N.J. - SENIOR CIT & VETS	**1,887.29**		
RECEIVABLES WITH FULL RESERVES			
DELINQUENT TAXES RECEIVABLE	**64,074.24**		
TAX TITLE LIENS	**159,491.58**		
INTERFUND RECEIVABLES:			
- FEDERAL AND STATE GRANT FUND	**8,595.08**		
Total Receivables With Full Reserves	**232,160.90**		
APPROPRIATION RESERVES		**64,312.07**	
ENCUMBRANCES PAYABLE		**11,835.21**	
PREPAID TAXES		**18,759.11**	
TAX OVERPAYMENTS		**10,130.23**	
COUNTY TAXES PAYABLE		**65.76**	
LOCAL SCHOOL DISTRICT TAXES PAYABLE		**28,147.74**	
DUE TO STATE OF N.J. - DCA SURCHARGE		**140.00**	
INTERFUND PAYABLES:			
- OTHER TRUST FUND		**18,314.94**	
- WATER SEWER UTILITY		**1,196.36**	
RESERVE FOR:			
REVALUTION		**40,045.50**	
MASTER PLAN		**26,451.60**	
GARDEN STATE PRESERVATION		**61.72**	
		219,460.24	**"C"**
RESERVE FOR RECEIVABLES		**232,160.90**	
FUND BALANCE		**327,447.22**	
	779,068.36	**779,068.36**	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit

(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

Title of Accounts	Debit	Credit
GRANTS RECEIVABLE	**76,662.27**	
INTERFUND CURRENT FUND		**8,595.08**
APPROPRIATED RESERVES		**61,018.54**
UNAPPROPRIATED RESERVES		**7,048.65**
	76,662.27	**76,662.27**

(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 Accounts	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH - CHECKING	**1,399.40**	
RESERVE FOR ANIMAL CONTROL EXPENDITURES		**1,399.40**
	1,399.40	**1,399.40**
OTHER TRUST FUND		
CASH	**111,157.33**	
INTERFUND - CURRENT FUND	**18,314.94**	
INTERFUND - GENERAL CAPITAL		**7,500.00**
RESERVE FOR:		
COAH		**3,616.68**
ESCROW DEPOSITS		**16,608.34**
SMALL CITIES		**32,753.11**
COURT POAA		**2.00**
PUBLIC ASSISTANCE		**2,000.00**
SNOW REMOVAL		**19,056.14**
OPEN SPACE		**24,357.05**
PREMIUMS		**23,000.00**
PAYROLL DEDUCATIONS PAYABLE		**578.95**
	129,472.27	**129,472.27**

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012 ……	(1)	$	
		x	25%
	(2)	$	-
Municipal Public Defender Trust Cash Balance December 31, 2012 ……	(3)	$	-

Note: If the amouny 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 administrered by the Victims of Crime Compensation Board.

Amount in excess of the amount expended: 3 - (1 + 2)= …… $ -0-

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Michelle LaStarza

Signature:

Certificate #: N0613

Date:

Schedule of Trust Fund Deposits and Reserves

	Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1	COAH	3,616.32	0.36	0.00	3,616.68
2	ESCROW DEPOSITS	9,249.59	12,000.00	4,641.25	16,608.34
3	SMALL CITIES	32,753.11	0.00	0.00	32,753.11
4	COURT POAA	0.00	2.00	0.00	2.00
5	PUBLIC ASSISTANCE	2,000.00	0.00	0.00	2,000.00
6	SNOW REMOVAL	1,168.50	17,887.64	0.00	19,056.14
7	OPEN SPACE	13,474.88	18,382.17	7,500.00	24,357.05
8	O/S LIENS	375.81	49,457.07	49,832.88	0.00
9	PREMIUMS	113,100.00	6,600.00	96,700.00	23,000.00
10	PAYROLL DEDUCATIONS PAYABLE	337.74	199,881.12	199,639.91	578.95
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
	Totals:	**$ 176,075.95**	**$ 304,210.36**	**$ 358,314.04**	**$ 121,972.27**

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	Receipts				Disbursements Serial Bonds	Balance Dec. 31, 2013
		Assessment and Liens	Current Budget	Other	Transfer		
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							-
							-
			N/A				-
							-
							-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							-
							-
			N/A				-
							-
Other Liabilities							-
Trust Surplus							-
***Less Assets "Unfinanced"**	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							-
							-
							-
	-	-	-	-	-	-	-

* Show as red figure

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	**492,521.50**	**xxxxxxxxxx**
Bonds and Notes Authorized but Not Issued	**xxxxxxxxxx**	**492,521.50**
CASH	**312,587.17**	
INTERFUND CURRENT FUND	**-**	
INTERFUND OTHER TRUST FUND	**7,500.00**	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED		
UNFUNDED	**488,416.50**	
BOND ANTICIPATION NOTES PAYABLE		**-**
IMPROVEMENT AUTHORIZATIONS FUNDED		**104,500.24**
IMPROVEMENT AUTHORIZATIONS UNFUNDED		**436,990.23**
CAPITAL IMPROVEMENT FUND		**61,653.31**
RESERVE FOR CAPITAL PROJECTS		**149,243.32**
RESERVE FOR DEBT SERVICE		**36,500.00**
FUND BALANCE		**19,616.57**
	1,301,025.17	**1,301,025.17**

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	334,054.24	403,400.63	192,434.70	545,020.17
Trust - Assessment				-
Trust - Dog License	395.04	2,556.41	1,552.05	1,399.40
Trust - Other	124,486.80	188,908.31	202,237.78	111,157.33
Capital - General	37,758.80	308,097.40	33,269.03	312,587.17
Water Operating	16,039.55	124,975.77	12,388.70	128,626.62
Water Capital		23,933.55	10,554.78	13,378.77
Utility - Assessment				
Public Assistance * *				
Total	512,734.43	1,051,872.07	452,437.04	1,112,169.46

* Include Deposit In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____ **Title:** _____

CASH RECONCILIATION DECEMBER 31, 2013 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current	
SUSSEX BANK	**403,400.63**
Trust - Dog License	
SUSSEX BANK	**2,556.41**
Trust - Other	
SUSSEX BANK	**188,908.31**
Capital - General	
SUSSEX BANK	**308,097.40**
Water Operating	
SUSSEX BANK	**124,975.77**
Water Capital	
SUSSEX BANK	**23,933.55**
Grand Totals	**1,051,872.07**

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

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Cancelled	Balance Dec. 31, 2013
RECYCLING TONNAGE	-	8,602.00	8,602.00	-		-
NEW JERSEY DOT TRUST FUND	24,776.92					24,776.92
NEW JERSEY DOT TRUST FUND	200,000.00	-	148,114.65	-	-	51,885.35
CLEAN COMMUNITIES	-	4,000.00	4,000.00	-		-
Totals	224,776.92	12,602.00	160,716.65	-	-	76,662.27

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Cancel	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87				
RECYCLING TONNAGE	1,924.00	8,602.00		-	-		10,526.00
NEW JERSEY DOT TRUST FUND	21,097.93	-		-	-		21,097.93
NJ DOT LOWER SMITH STREET	428.00	-		-	-		428.00
CLEAN COMMUNITIES	3,050.00	4,000.00		-	2,300.00		4,750.00
EMERGENCY MANAGEMENT	1,922.88	-		-	-		1,922.88
STORMWATER MANAGEMENT	2,874.17	-		-	-		2,874.17
2012 MORRIS/SUSSEX TURNPIKE	189,068.25	-		-	169,648.69		19,419.56
							-
Totals	220,365.23	12,602.00	-	-	171,948.69	-	61,018.54

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received	Cancel	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87				
RECYCLING TONNAGE	8,602.00	8,602.00			7,048.65	-	7,048.65
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals	**8,602.00**	**8,602.00**	**-**	**-**	**7,048.65**	**-**	**7,048.65**

*LOCAL DISTRICT SCHOOL TAX

N/A

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001- 00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002- 00	xxxxxxxxxx	
Prepaid School Tax	85001- 00	-	xxxxxxxxxx
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxx	
Levy Calendar Year 2013		xxxxxxxxxx	
Paid			
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003- 00	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004- 00	-	xxxxxxxxxx
***Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools**		-	-

 # Must Include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
Balance January 1, 2013	85045- 00	xxxxxxxxxx	13,474.88
2013 Levy	81105-00	xxxxxxxxxx	18,379.00
2013 Added	81105-00		3.17
Grant Received			
Interest Earned		xxxxxxxxxx	
Expended		7,500.00	xxxxxxxxxx
Balance December 31, 2013	85046-00	24,357.05	xxxxxxxxxx
		31,857.05	31,857.05

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	**85031- 00**	xxxxxxxxxx	28,147.74
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	**85032- 00**	xxxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxx	1,162,496.00
Levy Calendar Year 2013		xxxxxxxxxx	
Paid		1,162,496.00	
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	**85033- 00**	28,147.74	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	**85034- 00**	-	xxxxxxxxxx
		1,190,643.74	1,190,643.74

 # Must Include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

N/A

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	**85041- 00**	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	**85042- 00**	xxxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxx	
Levy Calendar Year 2013		xxxxxxxxxx	
Paid			xxxxxxxxxx
Balance December 31, 2013			xxxxxxxxxx
School Tax Payable #	**85043- 00**		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	**85044- 00**		xxxxxxxxxx
		-	-

 # Must include unpaid requisitions

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxx
County Taxes	80003- 01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003- 02	xxxxxxxxxx	622.77
2013 Levy:		xxxxxxxxxx	xxxxxxxxx
General County	80003- 03	xxxxxxxxxx	346,066.38
County Library	80003- 04	xxxxxxxxxx	23,156.37
County Health		xxxxxxxxxx	9,707.46
County Open Space Preservation		xxxxxxxxxx	1,742.25
Due County for Added and Omitted Taxes	80003- 05	xxxxxxxxxx	65.76
Paid		381,295.23	xxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added and Omitted Taxes		65.76	xxxxxxxxx
		381,360.99	381,360.99

SPECIAL DISTRICT TAXES

N/A

			DEBIT	CREDIT
Balance January 1, 2013		80003 - 06	xxxxxxxxxx	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxxx	xxxxxxxxx
Fire -	81108 - 00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111 - 00		xxxxxxxxxx	xxxxxxxxx
Water -	81112 - 00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109 - 00		xxxxxxxxxx	xxxxxxxxx
Open Space -	81105 - 00		xxxxxxxxxx	xxxxxxxxx
	N/A		xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
Total 2013 Levy		80003 - 07	xxxxxxxxxx	-
Paid		80003 - 08		xxxxxxxxx
Balance December 31, 2013		80003 - 09	-	xxxxxxxxx
			-	-

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

N/A

		DEBIT	CREDIT
Balance January 1, 2013	80004 - 01	xxxxxxxxxx	
State Library Aid Received in 2013	80004 - 02	xxxxxxxxxx	
Expended	80004 - 09	-	xxxxxxxxxx
Balance December 31, 2013	80004 - 10		
		-	-

N/A

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

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

N/A

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

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

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated	80101-	64,000.00	64,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
Adopted Budget		148,864.00	159,074.29	10,210.29
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
		-	-	-
				-
Total Miscellaneous Revenue Anticipated	80103-	148,864.00	159,074.29	10,210.29
Receipts from Delinquent Taxes	80104-	100,000.00	92,383.06	(7,616.94)
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	304,449.00	xxxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	80107-	304,449.00	353,978.52	49,529.52
		617,313.00	669,435.87	52,122.87

ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	xxxxxxxxxx	1,790,786.91
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxx
Local District School Tax	80109 - 00	-	xxxxxxxxx
Regional School Tax	80119 - 00	1,162,496.00	xxxxxxxxx
Regional High School Tax	80110 - 00	-	xxxxxxxxx
County Tax	80111 - 00	380,672.46	xxxxxxxxx
Due County for Added and Omitted Taxes	80112 - 00	65.76	xxxxxxxxx
Special District Taxes	80113 - 00		xxxxxxxxx
Municipal Open Space Tax Including Added and Omitted	80120 - 00	18,382.17	xxxxxxxxx
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx	124,808.00
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116 - 00	353,978.52	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117 - 00		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx	
		1,915,594.91	1,915,594.91

*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 allocated would apply to "Non - Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01	**617,313.00**
2013 Budget - Added by N.J.S. 40A:4-87		80012-02	**-**
Appropriated for 2013 (Budget Statement Item 9)		80012-03	**617,313.00**
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)		80012-04	**-**
Total General Appropriations (Budget Statement Item 9)		80012-05	**617,313.00**
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	**617,313.00**
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	**428,192.93**	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	**124,808.00**	
Reserved	80012-10	**64,312.07**	
Total Expenditures		80012-11	**617,313.00**
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 item.

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

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

RESULTS OF 2013 OPERATION
CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 01	XXXXXXXX	10,210.29
Delinquent Tax Collections	80013 - 02	XXXXXXXX	-
Tax Overpayments Cancelled		XXXXXXXX	561.80
Required Collection of Current Taxes	80013 - 03	XXXXXXXX	49,529.52
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXXX	-
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXX	43,700.34
Miscellaneous Revenues Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05	XXXXXXXX	27,619.01
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXXX	1,554.98
Encumbrances Cancelled		XXXXXXXX	1,974.68
Federal and State Grants Cancelled		XXXXXXXX	-
Balances Cancelled by Resolution		XXXXXXXX	1,270.27
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2013	80013 - 07	-	XXXXXXXX
Balance December 31, 2013	80013 - 08	XXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09	-	XXXXXXXX
Delinquent Tax Collections	80013 - 10	7,616.94	XXXXXXXX
Tax Overpayments Transferred		-	XXXXXXXX
Required Collections of Current Taxes	80013 - 11	-	XXXXXXXX
Interfund Advances Originating in 2013	80013 - 12	8,595.08	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	120,208.87	XXXXXXXX
		136,420.89	136,420.89

SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED

SOURCE	Amount Realized
CLERK/BOARD OF HEALTH/LAND USE/ZONING	7,237.17
TAX COLLECTOR INTEREST AND COSTS/MISC	31,997.45
CABLE TV FRANCHISE	2,172.00
INTEREST ON INVESTMENTS	898.03
OTHER MISC	1,395.69
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	43,700.34

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014 - 01	XXXXXXXX	271,238.35
2.		XXXXXXXX	
3. Excess Resulting from 2013 Operations	80014 - 02	XXXXXXXX	120,208.87
4. Amount Appropriated in the 2013 Budget - Cash	80014 - 03	64,000.00	XXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04		XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2013	80014 - 05	327,447.22	XXXXXXXX
		391,447.22	391,447.22

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

Cash		80014 - 06	545,020.17
Investments		80014 - 07	
Sub Total			545,020.17
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014 - 08	219,460.24
Cash Surplus		80014 - 09	325,559.93
Deficit in Cash Surplus		80014 - 10	-
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014 - 16	1,887.29	
Deferred Charges #	80014 - 12	-	
Cash Deficit #	80014 - 13		
Total Other Assets		80014 - 14	1,887.29
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS		80014 - 15	327,447.22

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

 # MAY NOT BE ANTICIPATED AS NON - CASH 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 ect.), N.J.S. 40A:4-55 (Flood Damage, ect.), N.J.S. 40A:4-55.1 (Roads and Bridges, ect.) and N.J.S. 40A:4-55.13 (Public Exigencies, ect.) 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 - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		**82101-00**	**$ 1,866,355.59**
or			
(Abstract of Ratables)		**82113-00**	
2. Amount of Levy Special District Taxes		**82102-00**	
3.Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		**82103-00**	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		**82104-00**	**$ 321.91**
5a. Subtotal 2013 Levy	$ **1,866,677.50**		
5b. Reductions due to tax appeals**	$		
5c. Total 2013 Tax Levy		**82106-00**	**$ 1,866,677.50**
6. Transferred to Tax Title Liens		**82107-00**	**$ 11,816.35**
7. Transferred to Foreclosed Property		**82108-00**	**$ -**
8. Remitted, Abated or Canceled		**82109-00**	
9. Discount Allowed		**82110-00**	

10. Collected in Cash: In 2012	**82121-00**	**$ 12,198.91**	
In 2013 *	**82122-00**	**$ 1,745,078.52**	
Homestead Benefit Credit	**82124-00**	**$ 28,259.48**	
R.E.A.P. Revenue			
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	**82123-00**	**$ 5,250.00**	
Total To Line 14	**82111-00**	**$ 1,790,786.91**	
11. Total Credits			**$ 1,802,603.26**
12. Amount Outstanding December 31, 2013		**82120-00**	**$ 64,074.24**

13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5)is 95.93%
82112-00

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here ___ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	**$ 1,790,786.91**
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	**$ 1,790,786.91**

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,5000,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 / $1,500,000.00 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

*** Include overpayments applied as part of 2013 collections.**

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

N/A

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)…… $ _____

LESS: Proceeds from Accelerated Tax Sale……. _____

NET Cash Collected …… $ _____

Line 5c (sheet 22) Total 2013 Tax Levy …… $ _____

Percentage of Collection excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is…….. _____ %

---

(2) Utilizing Tax Levy Sale **N/A**

Total of Line 10 Collected in Cash (sheet 22)…… $ _____

LESS: Proceeds from Accelerated Tax Sale……. _____

NET Cash Collected …… $ _____

Line 5c (sheet 22) Total 2013 Tax Levy …… $ _____

Percentage of Collection excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is…….. _____ %

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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	1,887.29	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	-
2. Sr. Citizens Deductions Per Tax Billings	750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	4,500.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	-	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector		-
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXX	-
9. Received in Cash from State	XXXXXXXX	5,250.00
10.		
11.		
12. Balance December 31, 2014	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	1,887.29
Due To State of New Jersey	-	XXXXXXXX
	7,137.29	7,137.29

Calculation of Amount to be included on Sheet 22, Item 10-

2013 Senior Citizens and Veterans Deductions Allowed

Line 2	750.00
Line 3	4,500.00
Line 4 & 5	-
Sub - Total	5,250.00
Less: Line 6 & 7	-
To Item 10, Sheet 22	5,250.00

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

N/A

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

*** Includes State Tax Court and County Board of Taxation**

Appeals Not Adjusted by December 31, 2013

Signature of Tax Collector

License # **Date**

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item12) $ _____

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

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (Item 8(L) Budget Sheet 29) $ _____
2. Taxes not Included in the Budget (AFS 25, Items 2 thru 7) $ _____

Total $ _____

3. Less: Anticipated Revenues (Item 5, Budget Sheet 11) $ _____
4. Cash Required $ _____
5. Total Required at _____ (Items 4 + 6) $ _____
6. Reserve for Uncollected Taxes (Item E above) $ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			240,058.29	XXXXXXXX
A. Taxes	83102 - 00	91,799.22	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103 - 00	148,259.07	XXXXXXXX	XXXXXXXX
2. Canceled:			XXXXXXXX	XXXXXXXX
A. Taxes	83105 - 00		XXXXXXXX	-
B. Tax Title Liens	83106 - 00		XXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes	83108 - 00		XXXXXXXX	
B. Tax Title Liens	83109 - 00		XXXXXXXX	-
4. Added Taxes (Year End Penalty)	83110 - 00			XXXXXXXX
5. Added Tax Title Liens	83111 - 00			XXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104 - 00		XXXXXXXX	
B. Tax Title Liens - Transfers from Taxes	83107 - 00		(1) -	XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXX	240,058.29
8. Totals			240,058.29	240,058.29
9. Balance Brought Down			240,058.29	XXXXXXXX
10. Collected:			XXXXXXXX	92,383.06
A. Taxes	83116 - 00	91,799.22	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117 - 00	583.84	XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2013 Tax Sale	83118 - 00		-	XXXXXXXX
12. 2013 Taxes Transferred to Liens	83119 - 00		11,816.35	XXXXXXXX
13. 2013 Taxes	83123 - 00		64,074.24	XXXXXXXX
14. Balance December 31, 2013			XXXXXXXX	223,565.82
A. Taxes	83121 - 00	64,074.24	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122 - 00	159,491.58	XXXXXXXX	XXXXXXXX
15. Totals			315,948.88	315,948.88

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No.10 divided by Item No. 9 is **38.48%**

17. Item No. 14 multiplied by percentage shown above is **$ 86,036.00** 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)

N/A

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

CONTRACT SALES

N/A

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

MORTGAGE SALES

N/A

		Debit	Credit
20. Balance January 1, 2012	84120 - 00		XXXXXXXX
21. 2013 Sales from Foreclosed Property	84121 - 00		XXXXXXXX
22. Collected *	84122 - 00	XXXXXXXX	
	84123 - 00	XXXXXXXX	
24. Balance December 31, 2013	84124 - 00	XXXXXXXX	-
		-	-

Analysis of Sale of Property: $ -

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

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) $ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT,TRUST,AND GENERAL CAPITAL FUNDS

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

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal *				$ -
2. Emergency Authorizations - Schools				$ -
3. Overexpenditure	$ -	$ -	$ -	$ -
4.				$ -
5.				$ -
6.				$ -
7.				$ -
8.				$ -
9.				$ -
10.				$ -

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

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

Date	Purpose	Amount
1.		
2.	N/A	
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.		N/A		
3.				
4.				

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Funded FEMA Received	
		N/A					
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-
					80025 - 00	80026 - 00	

Sheet 29

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

Chief Financial Officer

*** Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31 2013" must be entered here and then raised in the 2014 budget.**

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

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

Sheet 30

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

Chief Financial Officer

*** Not less than one-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.**

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
MUNICIPAL GENERAL CAPITAL LOAN
N/A

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033 - 14	80033 - 15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL LOAN
N/A

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXX		
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03		XXXXXXXX	
Outstanding, December 31, 2013	80033 - 04	-	XXXXXXXX	
		-	-	
2014 Loan Maturities - General Capital Loans			80033 - 05	
2014 Interest on Loans *			80033 - 06	
Total 2014 Debit Service for General Capital Loan			80033 - 13	
_____ LOANS				
Outstanding January 1, 2013	80033 - 07	XXXXXXXX	-	
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09	-	XXXXXXXX	
Outstanding, December 31, 2013	80033 - 10	-	XXXXXXXX	
		-	-	
Loan Maturities Loans			80033 - 11	
Interest on Loans *			80033 - 12	
Total Debit Service for Loan			80033 - 13	$ -

LIST OF LOANS ISSUED DURING 2013

Purpose	Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033 - 14 80033 - 15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND DEBT SERVICE FOR BONDS

TYPE 1 SCHOOL TERM BONDS

N/A

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

TYPE 1 SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2013

Purpose	Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE				
Total 80035 -	-	-		

INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date
						For Principal ***	For Interest **	
1. NONE								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Totals	-		-			-	-	

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

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

* Original Date of Issue" refers to the date when the first money was borrowed for a particular Improvement, not the renewal date of subsequent notes which were Issued.
All notes with an original date of Issue of 2012 or prior require one legally payable Installment to be budgeted if it is contemplated that such notes will be renewed in 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.

80051 - 01 **80051 - 02**

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSEMENT NOTES

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

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

80051 - 01 **80051 - 02**

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

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

All notes with an original date of Issue of 2012 or prior require one legally payable Installment to be budgeted if it is contemplated that such notes will be renewed in 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

80051-01 **80051-02**

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
SENIOR CENTER 1990	1,498.71	-			-	-	1,498.71	-
TURNOUTGEAR 1990	529.67	-			-	-	529.67	-
UTILITY PUMPER 2001	35,485.51	-			-	-	35,485.51	-
TURNOUT GEAR 2004	1,327.28	-			-	-	1,327.28	-
LAKEVIEW & PROSPECT 2005	21,795.57	19,521.50			-	-	21,795.57	19,521.50
AMBULANCE 2006	2,638.13	-			-	-	2,638.13	-
SMITH STREET 2008	-	17,468.73			-	-	-	17,468.73
PARKS 2010	752.00	-			-	-	752.00	-
SUSSEX/MORRIS TPKE 9/9/13	-	-	40,000.00		20,594.46	-	19,405.54	
OFFICE EQUIPMENT 10/14/13	-	-	1,658.00		1,657.99	0.01	(0.00)	
ROADS 11/12/14	-	-	7,000.00		5,932.17	-	1,067.83	
LAND ACQUISITION 11/12/14	-	-	420,000.00		-	-	20,000.00	400,000.00

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

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

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Total **70000 -**	**64,026.87**	**36,990.23**	**468,658.00**	**-**	**28,184.62**	**0.01**	**104,500.24**	**436,990.23**

Sheet 35a

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2013	**80031 -01**	xxxxxxxxxx	**86,153.30**
Received from 2013 Budget Appropriation *	**80031 -02**	xxxxxxxxxx	**28,000.00**
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	**80031 -03**	xxxxxxxxxx	**0.01**
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	**80031 -04**	**52,500.00**	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2013	**80031 -05**	**61,653.31**	xxxxxxxxxx
		114,153.31	**114,153.31**

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
LAND ACQUISITION 11/12/14	420,000.00	400,000.00	20,000.00	20,000.00
$ -	-	-	-	-
$ -	-	-	-	-
$ -	-	-	-	-
$ -	-	-	-	-
	-		-	-
Total 80032 -00	420,000.00	400,000.00	20,000.00	20,000.00

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	XXXXXXXX	19,616.57
Premium on Sale of Bonds		XXXXXXXX	-
Premium on Sale of Bond Anticipation Notes		XXXXXXXX	
Reserve for Capital Improvements Canceled			
Balance Reserve for Debt Service Canceled			-
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03		XXXXXXXX
Balance - December 31, 2013	80029 -04	19,616.57	XXXXXXXX
		19,616.57	19,616.57

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268. P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding 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 $ _____

4. Amount of Interest on Bonds with a
   Covenant - Requirement $ _____

5. Total of 3 and 4 - Gross Appropriation $ _____

6. Less Amount of Special Trust Fund to be Used $ _____

7. Net Appropriation Required $ _____

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

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto. Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT ! !

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

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

A.

1.Total Tax Levy for the Year 2013 was **$ 1,866,677.50**

2. Amount of Item 1 Collected in 2013 (*) **$ 1,802,603.26**

3. Seventy (70) percent of Item 1 **$ 1,306,674.25**

(*) 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 **NO**

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

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

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

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

D.

1. Cash Deficit 2012 **$ NONE**

2. 4% of 2012 Tax Levy for all purposes:

Levy -- _____ **=** **$ -**

3. Cash Deficit 2013 **$ NONE**

4. 4% of 2013 Tax Levy for all purposes:

Levy -- _____ **=** **$ -**

E. **Unpaid**	**2012**	**2013**	**Total**
1. State Taxes			**$ -**
2. County Taxes		**$ 65.76**	**$ 65.76**
3. Amount due Special Districts			**$ -**
4. Amounts due School Districts for Local School Tax			
	$ 28,147.74	***	**$ 28,147.74**

*** Resolution needed to cancel in 2014, not owed to Reg. Scho

SHEETS 40 to 54, INCLUSIVE , PERTAIN TO

WATER

UTILITY 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 this 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 Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit	
CASH	**128,626.61**		
CONSUMER ACCOUNTS RECEIVABLE	**13,923.68**		
DEFERRED CHARGES:			
EXPENDITURE WITHOUT AN APPROPRIATION	**3,270.76**		
INTERFUND - CURRENT FUND	**1,196.36**		
APPROPRIATION RESERVES		**12,695.75**	
ENCUMBRANCES PAYABLE		**3,462.92**	
WATER RENT OVERPAYMENTS		**5,311.67**	
ACCRUED INTEREST ON BANS		**7,596.83**	
		29,067.17	**"C"**
RESERVE FOR CONSUMER ACCOUNTS REC.		**13,923.68**	
FUND BALANCE		**104,026.56**	
	147,017.41	**147,017.41**	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Bonds and Notes Authorized but not Issued must be disclosed in this 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 (cont'd)

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	**62,052.50**	**xxxxxxxxxx**
Bonds and Notes Authorized but Not Issued	**xxxxxxxxxx**	**62,052.50**
CASH	**13,378.77**	
FIXED CAPITAL	**364,579.41**	
FIXED CAPITAL AUTHORIZED AND INCOMPLETE	**165,700.00**	
IMPROVEMENT AUTHORIZATIONS - FUNDED		**11,148.05**
- UNFUNDED		**868.95**
RESERVE FOR AMORTIZATION		**334,026.91**
RESERVE FOR DEFERRED AMORTIZATION		**134,200.00**
CAPITAL IMPROVEMENT FUND		**30,175.70**
RESERVE FOR WATER METERS		**33,238.57**
	605,710.68	**605,710.68**

(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

Title of Accounts	Debit	Credit
N/A		

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	Receipts					Disbursements	Balance Dec. 31, 2013
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
N/A								-
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
***Less Assets "Unfinanced"**	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

* Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-	**20,000.00**	**20,000.00**	**-**
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			**-**
Rents	91303-	**88,625.00**	**115,376.89**	**26,751.89**
	91304-			**-**
	91305-			**-**
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		**xxxxxxxxxx**	**xxxxxxxxxx**	**xxxxxxxxx**
				-
Subtotal		**108,625.00**	**135,376.89**	**26,751.89**
Deficit (General Budget)**	91306-			**-**
	91307-	**108,625.00**	**135,376.89**	**26,751.89**

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		**xxxxxxxxx**
Adopted Budget		**108,625.00**
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		**108,625.00**
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		**108,625.00**
Deduct Expenditures:		
Paid or Charged	**95,929.25**	
Reserved	**12,695.75**	
Surplus (General Budget) **		
Total Expenditures		**108,625.00**
Unexpended Balances Canceled (See Footnote)		**-**

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION
WATER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	**XXXXXXXX**	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Cancelled*		
Total Revenue Realized		-
Expenditures:	**XXXXXXXX**	
Appropriations (Not Including "Surplus (General Budget)")	**XXXXXXXX**	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **		
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 OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Water Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	**116.67**	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		**116.67**

** Items must be shown in same amounts on Sheet 44.

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of Anticipated Revenues	XXXXXXXX	26,751.89
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXX	10,124.26
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXX	116.67
Deficit in Anticipated Revenue		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	-	36,992.82

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	87,033.74
Excess in Results of 2013 Operations	XXXXXXXX	-
Amount Appropriated in 2013 Budget - Cash	20,000.00	XXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2013	67,033.74	XXXXXXXX
	87,033.74	87,033.74

ANALYSIS OF BALANCE DECEMBER 31, 2013

(FROM WATER UTILITY - TRIAL BALANCE)

Cash		128,626.61
Investments		
Interfund Accounts Receivable		1,196.36
Subtotal		129,822.97
Deduct Cash Liabilities Marked with "C" on Trial Balance		29,067.17
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		100,755.80
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	3,270.76	
Operating Deficit #		
Total Other Assets		3,270.76
		104,026.56

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		**$ 18,278.03**
Increased by:		
Water Rents Levied		**$ 111,022.54**
Decreased by:		
Collections	**$ 115,376.89**	
Overpayments applied		
Transfer to Water Liens		
Other		
		$ 115,376.89
Balance December 31, 2013		**$ 13,923.68**

N/A

SCHEDULE OF WATER UTILITY LIENS

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

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 Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1.	Emergency Authorization -*				$ -
2.	Emergency Authorizations - Schools				$ -
3.	EXPENDITURE WITHOUT				$ -
4.	AN APPROPRIATION	$ 3,270.76			$ 3,270.76
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 2014
1.					
2.					
3.					
4.					

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

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

WATER UTILITY CAPITAL BONDS

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

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds *		
Less: Interest Accrued to 12/31/2013 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 12/31/2014		
Required Appropriation 2014		-

LIST OF BONDS ISSUED DURING 2013

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

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

WATER UTILITY _____LOAN

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

WATER UTILITY_____ LOAN

Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
2014 Loan Maturities			
2014 Interest on Loans *			

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Loans (*Items)		
Less: Interest Accrued to 12/31/2013 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 12/31/2014		
Required Appropriation 2014		-

LIST OF BONDS ISSUED DURING 2013

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

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

IMPROVEMENTS Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement For Principal	2014 Budget Requirement For Interest **	Interest Computed to (Insert Date
1. None								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET		
2014 Interst on Notes	$	-
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$	7,596.83
Subtotal	$	(7,596.83)
Add: Interest to be Accrued as of 12/31/2014		
Required Appropriation - 2014	$	(7,596.83)

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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, 2011 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Improvements to Water Lines/ Maple St.	**2,021.39**						**2,021.39**	
Improvements to Rt 517 Brighton Rd.	**2,881.00**						**2,881.00**	
Repair and Maintenance of Water Mains	**3,830.96**						**3,830.96**	
Water Utility Improvements to the Water Supply								
and Distribution System		**868.95**						**868.95**
Fire Hydrant Repair	**397.70**						**397.70**	
Pump Controller	**17.00**						**17.00**	
Storage Building for Generator	**2,000.00**						**2,000.00**	
Purchase of Storage Building							**-**	
Reparis to Water Mains							**-**	
Total 70000 -	**11,148.05**	**868.95**	**-**	**-**	**-**	**-**	**11,148.05**	**868.95**

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

	Debit	Credit
Balance - January 1, 2013	xxxxxxxxxx	15,175.70
Received from 2013 Budget Appropriation*	xxxxxxxxxx	15,000.00
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	-	xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2013	30,175.70	xxxxxxxxxx
	30,175.70	30,175.70

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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