

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

POPULATION LAST CENSUS 5,494
NET VALUATION TAXABLE 2013 392,567,107
MUNICODE 1104

**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 HIGHTSTOWN, County of MERCER

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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


Signature 
Title CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have prepared 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, GEORGE J. LANG, am the Chief Financial Officer, License # N-227 of the BOROUGH of HIGHTSTOWN, County of MERCER 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 148 NORTH MAIN STREET, HIGHTSTOWN, NJ 08520
Phone Number (609) 490-5100
Fax Number (609) 448-2672
Email cfo@hightstownborough.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 analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the _____ of _____ as of December 31, _____ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

NOT APPLICABLE

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

Certified by me

this _____ day of _____, 2014.

**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: GEORGE CHIN

Signature: 

Certificate #: 9638

Date: 2/18/2014


**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. The deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: Borough of Hightstown
Chief Financial Officer: George J Lang
Signature: 
Certificate #: NO-227
Date: 03/20/14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Borough of Hightstown
Chief Financial Officer: George J Lang
Signature: _____
Certificate #: NO-227
Date: _____

21-6000721
 Fed I.D. #
BOROUGH OF HIGHTSTOWN
 Municipality
MERCER
 County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: 12/31/2013

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>501,651.51</u>	\$ <u>164,668.49</u>	\$ <u>-</u>

(Includes NJEIT Loan Proceeds Expended)

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

Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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


 Signature of Chief Financial Officer

03/04/14
 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 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 \$ 391,858,797



SIGNATURE OF TAX ASSESSOR
BOROUGH OF HIGHTSTOWN
MUNICIPALITY
MERCER
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	2,109,044.30	
Due From State of NJ - Senior Citizens and Veterans	594.20	
Receivables with Offsetting Reserves:		
Taxes Receivable	267,386.14	
Tax Title Liens Receivable	118,008.26	
Due From Trust Fund	4,037.93	
Deferred Charges:		
Emergency Authorization	100,000.00	

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)**
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
Appropriation Reserves		536,076.50
Reserve for Encumbrances		151,840.71
Prepaid Taxes		119,475.46
Accounts Payable		68,854.56
Tax Overpayments		-
		-
		-
Added County Taxes Payable		1,472.86
Due to State of NJ		1,015.00
Reserve for Tax Appeals		47,427.07
		-
Local District School Tax Payable		-
Reserve for Irene Emergency		43,116.27
		969,278.43
		-
Subtotal		969,278.43
		-
Reserve for Receivables		389,432.33
Fund Balance		1,240,360.07
	2,599,070.83	2,599,070.83

"C"

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:.....	(1)	5,400.00	
	x	1,350.00	25%
	(2)	6,750.00	

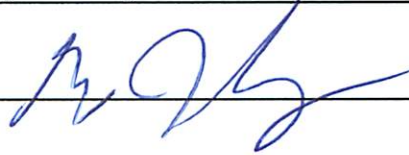
Municipal Public Defender Trust Cash Balance December 31, 2013:..... (3) 5,845.47

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: $3 - (1 + 2) =$ N/A

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: George J. Lang

Signature: 

Certificate #: N-227

Date: 3/7/2014

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Tax Sale Premium</u>	\$ 178,292.73	\$ 83,600.00	\$ 69,800.00	\$ 192,092.73
2. <u>Snow Removal</u>	264.72	7,000.00	2,957.13	4,307.59
3. <u>Law Enforcement Trust</u>	10,006.79	1,238.45	-	11,245.24
4. <u>POAA</u>	833.00	38.00	-	871.00
5. <u>Public Defender</u>	6,049.97	4,145.50	4,350.00	5,845.47
6. <u>Uniform Fire Safety Act</u>	2,975.03	-	-	2,975.03
7. <u>Recycling</u>	39,655.95	2,061.60	1,424.32	40,293.23
8. <u>Unemployment</u>	43,542.51	252.35	7,900.34	35,894.52
9. <u>K-9 Unit Police Dept</u>	12.49	-	-	12.49
10. <u>D & M Property Damage- Donation</u>	462.75	-	-	462.75
11. <u>Special Duty</u>	14,987.21	9,852.50	12,237.95	12,601.76
12. <u>Workers Compensation</u>	2,602.28	4,190.84	-	6,793.12
13. <u>Well Baby Donations</u>	70.00			70.00
14. <u>Memorial Day Parade- Donation</u>	1,738.17	865.55	818.88	1,784.84
15. <u>Reserve FSA Account</u>	256.81	705.26	962.07	-
16. <u>Community Garden Project</u>	157.93	-	-	157.93
17. <u>Revitalization Donations</u>	69.36	-	-	69.36
18. _____	-			-
19. <u>Presbyterian Homes - Sidewalks - Donation</u>	5,000.00	-	-	5,000.00
20. <u>Insurance Refund</u>	1,408.50	-	-	1,408.50
21. <u>Recycling - Grass</u>	6,038.11	400.00	-	6,438.11
22. <u>Federal Forfeiture-RMR</u>	1,768.45	3.09	316.37	1,455.17
23. <u>Tax Collector Lien</u>	103,357.89	337,874.21	414,104.56	27,127.54
24. <u>Donations - Dawes Park</u>	7,144.82	13,561.32	11,701.69	9,004.45
25. <u>Historical Site Commission - Donation</u>	1,607.61	-	-	1,607.61
26. <u>Environmental Commission</u>	179.20	-	71.88	107.32
27. <u>RCA COAH</u>	174,121.53	111.48	10,110.00	164,123.01
28. <u>Housing Rehabilitation</u>	-			-
29. <u>Other Escrows</u>	35,336.20	-	31,572.50	3,763.70
30. _____	-	-	-	-
Totals:	\$ -	\$ -	\$ -	\$ -

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>October Fair Donations</u>	\$ 6,228.72	\$ 2,800.00	8,969.56	\$ 59.16
2. <u>Donations-National Night Out</u>	916.68	1,150.00	-	2,066.68
3. <u>Housing Trust - COAH Donation- Franklin St.</u>	393,143.74	2,729.31	84,826.26	311,046.79
4. <u>Project Lighting</u>	6,033.75	29.18	-	6,062.93
5. <u>Donations - Animal Control</u>	2,041.42	-	-	2,041.42
6. <u>Donations - Animal Welfare</u>	12,900.68	2,530.72	4,052.98	11,378.42
7. <u>Recreation Donations- General</u>	1,055.38	-	630.00	425.38
8. <u>Recreation Donations- Triathlon</u>	14,825.91	14,974.43	9,778.70	20,021.64
9. <u>Recreation Donations- Programs</u>	688.05	-	688.05	-
10. <u>Peddle Dam Footbridge Donations</u>	9,983.23	800.00	9,605.00	1,178.23
11. <u>Recaptured Funds -Housing Rehabilitation</u>	19,544.09	-	-	19,544.09
12. _____	-	-	-	-
13. _____	-	-	-	-
14. _____	-	-	-	-
15. _____	-	-	-	-
16. _____	-	-	-	-
17. _____	-	-	-	-
18. _____	-	-	-	-
19. _____	-	-	-	-
20. _____	-	-	-	-
21. _____	-	-	-	-
22. _____	-	-	-	-
23. _____	-	-	-	-
24. _____	-	-	-	-
25. _____	-	-	-	-
26. _____	-	-	-	-
27. _____	-	-	-	-
28. _____	-	-	-	-
29. _____	-	-	-	-
30. _____	-	-	-	-
Totals:	\$ 1,105,301.66	\$ 490,913.79	\$ 686,878.24	\$ 909,337.21

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

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

Sheet 7 N/A

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	140,973.61	2,101,795.98	133,725.29	2,109,044.30
Trust - Assessment	-	-	-	-
Trust - Dog License	-	13,026.63	10.97	13,015.66
Trust - Other	9,675.12	1,225,428.05	68,902.40	1,166,200.77
Capital - General	-	835,596.47	1,970.13	833,626.34
Water - Operating	-	-	-	-
Water - Capital	-	-	-	-
_____Utility - Assessment Trust				-
Public Assistance **	-	-	-	-
Garbage District	-	-	-	-
Grant Fund	2,150.00	48,045.05	4,284.31	45,910.74
Water/Sewer Operating	25,098.28	664,366.13	28,571.91	660,892.50
Water/Sewer Capital	-	41,174.36	40,569.25	605.11
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	177,897.01	4,929,432.67	278,034.26	4,829,295.42

* Include Deposits In Transit
 ** Be sure to include a Public Assistance Account Reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION

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

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

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

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

Signature: 
Title CFO

CASH RECONCILIATION DECEMBER 31, 2013 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND		
First Constitution		2,101,795.98
		2,101,795.98
GRANT FUND		
First Constitution		48,045.05
		48,045.05
CAPITAL FUND		
First Constitution		835,596.47
		835,596.47
ANIMAL CONTROL FUND		
First Constitution		13,026.63
		13,026.63
OTHER TRUST		
First Constitution	General Trust	428,770.42
First Constitution	Law Enforcement	11,245.24
First Constitution	Unemployment Trust	30,714.40
First Constitution	Public Defender	5,824.97
First Constitution	Tax Collector Lien	8,967.75
		-
First Constitution	Payroll	95,773.02
First Constitution	Housing Trust	311,046.79
First Constitution	RCA -COAH	164,123.01
First Constitution	Federal Forfeiture RMR	1,450.17
First Constitution	Escrow Disbursement	3,817.78
First Constitution	Escrow Master	163,694.50
		1,225,428.05
WATER/SEWER OPERATING		
First Constitution		664,366.13
		664,366.13
WATER/SEWER CAPITAL		
First Constitution		41,174.36
		41,174.36
TOTAL		4,929,432.67

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require 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	Canceled		Balance Dec. 31, 2013
Drunk Driving Enforcement	-					-
	-					-
Clean Communities	-	8,685.49	8,685.49			-
Recycling Tonnage Grant	-	5,031.16	5,031.16			-
Municipal Court Alcohol Ed & Rehab Fund	-	6,544.06	6,544.06			-
	-					-
Green Communities Grant	3,000.00					3,000.00
Body Armor Grant	-	1,869.98	1,869.98			-
Body Armor Grant - Federal	833.84	5,675.99	1,655.50	833.84		4,020.49
Drive Sober or Get Pulled Over	-	4,400.00	2,150.00	2,250.00		-
Drive Sober or Get Pulled Over End of Year Holiday Crackdown		4,400.00				4,400.00
JIF Safety Grant	376.00	2,882.57	2,882.57	376.00		-
	-					-
Sustainable NJ Grant	5,000.00		5,000.00			-
	-					-
						-
Totals	9,209.84	39,489.25	33,818.76	3,459.84	-	11,420.49

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrances	Expended	Encumbrance Payable	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A: 4-87					
Drunk Driving Enforcement	4,874.93	-	-	2,925.50	7,800.43	-		0.00
Clean Communities	-	8,685.49			8,685.49			-
Green Communities Grant	-		-					-
	-							-
Municipal Court Alcohol Ed & Rehab Fund	8,196.59		6,544.06		6,695.00			8,045.65
	-							-
Sustainable NJ Grant	10,000.00				10,000.00			-
Over the Limit - Under Arrest	-							-
Recycling Tonnage Grant	30,328.57		5,031.16					35,359.73
Division of Parks and Forestry Trees	-							-
Body Armor Replacement Fund -State	1,252.81		1,869.98					3,122.79
Body Armor Replacement Fund -Federal	386.72		5,675.99				2,042.22	4,020.49
Drive Sober or Get Pulled Over	-		4,400.00		2,150.00		2,250.00	-
Drive Sober or Get Pulled Over End of	-							-
Year Holiday Crackdown	-		4,400.00		500.00			3,900.00
JIF Safety Grant	0.00		2,882.57	1,224.08	1,224.08			2,882.57
								-
Totals	55,039.62	8,685.49	30,803.76	4,149.58	37,055.00	-	4,292.22	57,331.23

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
		-	-		-			-
JIF Safety Grant	1,492.61	-	2,882.57		1,389.96			-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	1,492.61	-	2,882.57		1,389.96			-

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013		XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85002-00	XXXXXXXXXX	-
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
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 1 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	
2013 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expended		XXXXXXXXXX
Balance December 31, 2013 85046-00		XXXXXXXXXX
	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	0.10
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	8,371,387.00
Paid	8,371,387.10	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85034-00		XXXXXXXXXX
	8,371,387.10	8,371,387.10

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	13,840.47
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	2,431,825.80
County Library 80003-04	XXXXXXXXXX	245,667.83
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	84,116.10
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	1,472.86
Paid	2,775,450.20	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	1,472.86	XXXXXXXXXX
	2,776,923.06	2,776,923.06

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013 80003-06	XXXXXXXXXX	-
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	-	XXXXXXXXXX
Sewer - 81111-00	-	XXXXXXXXXX
Water - 81112-00	-	XXXXXXXXXX
Garbage - 81109-00	-	XXXXXXXXXX
Open Space - 81105-01	-	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08	-	XXXXXXXXXX
Balance December 31, 2013 80003-09	-	XXXXXXXXXX
	-	-

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	480,000.00	480,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	1,403,338.49	1,542,307.09	138,968.60
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Per attached sheet	30,803.76	30,803.76	-
Total Miscellaneous Revenue Anticipated 80103-	1,434,142.25	1,573,110.85	138,968.60
Receipts from Delinquent Taxes 80104-	285,000.00	317,091.22	32,091.22
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	4,416,574.00	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
(c) Minimum Library Tax 80121-	-		
Total Amount to be Raised by Taxation 80107-	4,416,574.00	4,564,412.49	147,838.49
	6,615,716.25	6,934,614.56	318,898.31

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	15,268,882.08
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	-	XXXXXXXX
Regional School Tax 80119-00	8,371,387.00	XXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXX
County Taxes 80111-00	2,761,609.73	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	1,472.86	XXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXX
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	430,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	4,564,412.49	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	15,698,882.08	15,698,882.08

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	6,584,912.49
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	30,803.76
Appropriated for 2013 (Budget Statement Item 9)	80012-03	6,615,716.25
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	100,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	6,715,716.25
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	6,715,716.25
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	5,749,156.39
Paid or Charged - Reserve for Uncollected Taxes	80012-09	430,000.00
Reserved	80012-10	536,076.50
Total Expenditures	80012-11	6,715,232.89
Unexpended Balances Canceled (see footnote)	80012-12	483.36

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)

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 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated 80013-01	XXXXXXXXXX	138,968.60
Delinquent Tax Collections 80013-02	XXXXXXXXXX	32,091.22
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	147,838.49
Unexpended Balances of 2013 Budget Appropriations 80013-04	XXXXXXXXXX	483.36
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	36,483.22
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves 80013-05	XXXXXXXXXX	357,854.92
Prior Years Interfunds Returned in 2013 80013-06	XXXXXXXXXX	113,991.47
Grants Canceled	XXXXXXXXXX	4,292.22
Tax Overpayments Canceled	XXXXXXXXXX	818.14
	XXXXXXXXXX	XXXXXXXXXX
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013 80013-07	-	XXXXXXXXXX
Balance December 31, 2013 80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09	-	XXXXXXXXXX
Delinquent Tax Collections 80013-10	-	XXXXXXXXXX
	-	XXXXXXXXXX
Required Collection of Current Taxes 80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2013 80013-12		XXXXXXXXXX
Prior Years Senior Citizen Deduction Disallowed	1,500.00	XXXXXXXXXX
Prior year Refund	42.00	XXXXXXXXXX
Grants Canceled	3,459.84	
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21) 80013-14	827,819.80	XXXXXXXXXX
	832,821.64	832,821.64

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	892,540.27
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	827,819.80
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	480,000.00	XXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Govt. Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014-05	1,240,360.07	XXXXXXXXXX
		1,720,360.07	1,720,360.07

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

Cash	80014-06	2,109,044.30
Investments	80014-07	
Sub-Total		2,109,044.30
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	969,278.43
Cash Surplus	80014-09	1,139,765.87
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	594.20
Deferred Charges #	80014-12	100,000.00
Cash Deficit #	80014-13	-
Total Other Assets	80014-14	100,594.20
	80014-15	1,240,360.07

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

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 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 and 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.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	_____ -
<i>LESS:</i> Proceeds from Accelerated Tax Sale		_____
NET Cash Collected	\$	_____ N/A
Line 5c (sheet 22) Total 2013 Tax Levy	\$	_____ N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		_____ N/A

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	_____
<i>LESS:</i> Proceeds from Tax Levy Sale (excluding premium)		_____
NET Cash Collected	\$	_____ -
Line 5c (sheet 22) Total 2013 Tax Levy	\$	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		_____

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	1,986.99	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	-
2. Sr. Citizens Deductions Per Tax Billings	5,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	23,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	-	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	-	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,033.20
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	1,500.00
9. Received in Cash from State	XXXXXXXXXX	27,609.59
10. Veteran Deduction Disallowed		-
11. Veterans Deductions Allowed By Tax Collector-2012 Taxes	250.00	-
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	594.20
Due To State of New Jersey		XXXXXXXXXX
	30,736.99	30,736.99

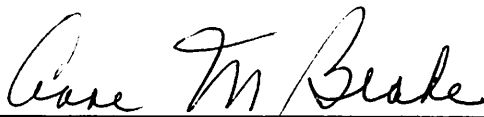
Calculation of Amount to be included on Sheet 22, Item 10-
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	5,000.00		
Line 3	23,500.00		
Line 4	-		
Line 5	-		
Sub-Total	28,500.00		
Less: Line 7	1,033.20		
To Item 10, Sheet 22	27,466.80		

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	52,183.56
Taxes Pending Appeals	52,183.56	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) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		4,756.49	XXXXXXXX
Balance December 31, 2013		47,427.07	XXXXXXXX
Taxes Pending Appeals*	47,427.07	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX	XXXXXXXX
		52,183.56	52,183.56

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



Signature of Tax Collector

T-8281
License #

2-10-14
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.

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

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

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1.	Subtotal General Appropriations (item 8(L) budget sheet 29)	\$	_____
2.	Taxes not Included in the Budget (AFS 25, items 2 thru 7)	\$	_____
	Total	\$	=====
3.	Less: Anticipated Revenues (item 5, budget sheet 11)	\$	_____
4.	Cash Required	\$	_____
5.	Total Required at _____ % (items 4+6)	\$	_____
6.	Reserve for Uncollected Taxes (item E above)	\$	_____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			422,129.15	XXXXXXXXXX
A. Taxes	83102-00	315,841.22	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	106,287.93	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	-
B. Tax Title Liens	83106-00		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	-
B. Tax Title Liens	83109-00		XXXXXXXXXX	-
4. Added Taxes	83110-00	1,500.00		XXXXXXXXXX
5. Added Tax Title Liens	83111-00	791.93		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	-
B. Tax Title Liens - Transfers from Taxes	83107-00		-	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	424,421.08
8. Totals			424,421.08	424,421.08
9. Balance Brought Down			424,421.08	XXXXXXXXXX
10 Collected:			XXXXXXXXXX	317,091.22
A. Taxes	83116-00	317,091.22	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			-	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens			10,928.40	XXXXXXXXXX
13. 2013 Taxes			267,136.14	XXXXXXXXXX
14. Balance December 31, 2013			XXXXXXXXXX	385,394.40
A. Taxes	83121-00	267,386.14	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	118,008.26	XXXXXXXXXX	XXXXXXXXXX
15. Totals			702,485.62	702,485.62

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 74.71%

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

287,928.16
83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

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

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property:

*Total Cash Collected in 2013
(84125-00)

Realized in 2013 Budget

To Results of Operation (Sheet 19)

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

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit Report	Amount 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal*	-	-	100,000.00	100,000.00
2. Emergency Authorizations - Schools				
3. Overexpenditure of				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

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

	<u>Date</u>	<u>Purpose</u>	<u>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 for in Budget of Year 2014</u>
1.					
2.					
3.					
4.					

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

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
	NONE					-	-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

80025-00

80026-00

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

Chief Financial Officer

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

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

Sheet 30

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	
							-
Totals		-	-	-	-	-	-

80027-00 80028-00

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

 Chief Financial Officer

*Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 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	XXXXXXXX	3,220,000.00	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	290,000.00	XXXXXXXX	
Outstanding, December 31, 2013	80033-04	2,930,000.00	XXXXXXXX	
		3,220,000.00	3,220,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	305,000.00
2014 Interest on Bonds *		80033-06	100,750.00	
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	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	
2014 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	100,750.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Total	-	-		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
(~~COUNTY~~) (MUNICIPAL) DAM RESTORATION LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	145,946.95	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	7,041.56	XXXXXXXX	
Outstanding, December 31, 2013	80033-04	138,905.39	XXXXXXXX	
		145,946.95	145,946.95	
2014 Loan Maturities			80033-05	7,183.10
2014 Interest on Loans			80033-06	2,742.37
Total 2014 Debt Service for Dam Restoration Loan			80033-13	9,925.47
LOAN				
Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Loan Maturities			80033-11	
2014 Interest on Loans			80033-12	-
Total 2014 Debt Service for _____ Loan			80033-13	-

LIST OF LOANS 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	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2013	80034-03	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04			
2014 Interest on Bonds *	80034-05			
TYPE I 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	
		-	-	
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	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
Total	80035-	-		

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
07-04 Auto. Garbage Truck/Containers	229,696.00	12/28/07	127,496.00	06/06/14	0.79%	25,550.00	503.61	
07-21 Acq. Of Ambulance	84,750.00	12/28/07	46,950.00	06/06/14	0.79%	9,450.00	185.45	
07-26 Police Dept Equipment	58,900.00	12/11/08	37,900.00	06/06/14	0.79%	7,000.00	149.71	
08-01 Imp to Westerlea Ave.	78,500.00	12/11/08	44,000.00	06/06/14	0.79%	3,000.00	173.80	
09-01 Reconstruction of Morrison Ave.	115,200.00	12/23/09	51,500.00	06/06/14	0.79%	3,100.00	203.43	
09-10 Imp to Memorial Parking Lot	154,500.00	12/23/09	56,200.00	06/06/14	0.79%	5,400.00	221.99	
10-02 Reconstruction of Leshin Lane	228,000.00	12/10/10	88,000.00	06/06/14	0.79%	12,000.00	347.60	
10-16 Summit St. Sidewalk Improvements	37,000.00	12/06/13	37,000.00	06/06/14	0.79%	-	146.15	
09-13 Peddie Lake Dam Improvements	49,000.00	12/09/11	49,000.00	06/06/14	0.79%	2,000.00	193.55	
11-05 Milling and Paving of Various Roads	200,000.00	12/09/11	127,500.00	06/06/14	0.79%	7,500.00	503.63	
11-11 DPW Vehicles and DPW/Police Equip	305,700.00	06/08/12	305,700.00	06/06/14	1.09%	-	3,332.13	
12-04 Hurricane Irene Damage Emergency	900,000.00	06/08/12	747,000.00	06/06/14	1.09%	-	8,142.30	
12-15 Communication Equip.- Fire Dept.							-	
and First Aid	33,300.00	06/06/13	33,300.00	06/06/14	1.09%	-	362.97	
Totals								

Sheet 33

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
13-04 Road Improvements - Grape Run Rd and Pershing Avenue	200,000.00	12/06/13	200,000.00	06/06/14	0.79%	-	790.00	
13-07 Peddie Lake Dam Walking Bridge	200,000.00	12/06/13	200,000.00	06/06/14	0.79%	-	790.00	
13-22 Acq of Public Safety Equipment	157,000.00	12/06/13	157,000.00	06/06/14	0.79%	-	620.15	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Totals			2,308,546.00			75,000.00	16,666.47	

Sheet 33A

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR 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 **	
Totals	-		-			-	-	

Sheet 34

NOT APPLICABLE

MEMO: * See Sheet 33 for clarification of "Original Date of Issue" 80051-01 80051-02
 Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.
 **Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1. NONE			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
Total	-	-	-
		80051-01	80051-02

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Encumbrance Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
99-03 Various Public Improvements	7,000.00	-			-	-	7,000.00	-
01-05 Downtown Revitalization Project	448.95	-			-	448.95	-	-
00-05 Housing Rehabilitation	6,553.72	-			-		6,553.72	-
00-10 Greenways Project	21,810.99	-			-		21,810.99	-
04-17 Acq. of Capacity Rights - JCP&L	34,040.25	-				-	34,040.25	-
05-04 Mercer St. Revitalization Project	17,182.52	-			-		17,182.52	-
05-24 Peddie Lake Dam Improvements	-	1,068.34		2,930.40	-	-	-	3,998.74
05-32 Various Equipment - Police and Court	2,509.00	-			-	-	2,509.00	-
05-34 Streetscape/Main St. Redevelopment	28,315.31	-			-	-	28,315.31	-
07-26 Police Department Equipment	-	618.17			-	-	-	618.17
08-01 Westerlea Ave Improvements	-	28,294.50			300.00	25,500.00	-	2,494.50
08-18 Police Dept. Radar and Radio Equip	452.50	-			-	-	452.50	-
09-01 Reconstruction of Morrison Ave.	-	3,307.12			400.00	-	-	2,907.12
09-09 Improvements to Franklin Street	21.25	-			-	-	21.25	-
								-

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorization	Encumbrance Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
	-	-					-	-
09-10 Imp. To Memorial Park Parking Lot	-	452.72			-		-	452.72
09-20 Stockton St. Historic District Improvemen	-	601,858.94		71,105.81	-	650,000.00	-	22,964.75
10-02 Reconstruction of Leshin Lane	-	39,715.32		5,413.15	600.00	-	-	44,528.47
10-16 Summit St Sidewalk Improvements	-	3,421.54		4,365.92	2,849.47	-	-	4,937.99
11-05 Milling and Paving of Various Roads	-	45,934.13		2,231.25		-	-	48,165.38
11-06 DPW Vehicles and DPW, Police Equip.	-	39,522.63			1,200.00	-	-	38,322.63
12-14 Various Capital Improvements	-	240,306.10			15,612.52	-	-	224,693.58
12-15 Communication Equipment -Fire Dept., First Aid	-	12,369.40			10,300.00	-	-	2,069.40
13-04 Road Improvements-Grape Run and Pershing Avenue	-	-	485,000.00		390,820.00	-		94,180.00
13-07 Peddie Lake Dam Walking Bridge Improvements	-	-	210,000.00		37,185.00	-		172,815.00
13-15 DPW Building Improvements	-	-	10,000.00		9,184.45	-	815.55	-
13-22 Public Safety Equipment	-	-	165,000.00		87,174.64	-	-	77,825.36
13-23 Road Improvements-Park Ave., Greeley St. and Glen Brook Place.(3)	-	-	682,000.00		-	-	252,836.00	429,164.00
								-
Total 70000-	118,334.49	1,016,868.91	1,552,000.00	86,046.53	555,626.08	675,948.95	371,537.09	1,170,137.81

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	XXXXXXXX	2,130.00
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXX	50,000.00
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	18,000.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2013	80031-05	34,130.00	XXXXXXXX
		52,130.00	52,130.00

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Road Improvements-Grape Run and Pershing Avenue(1)	485,000.00	485,000.00	-	-
Peddie Lake Dam Walking Bridge Improvements	210,000.00	200,000.00	10,000.00	10,000.00
DPW Building Improvements(2)	10,000.00	-	-	-
Public Safety Equipment	165,000.00	157,000.00	8,000.00	8,000.00
Road Improvements-Park Ave., Greeley St. and Glen Brook Place. (3)	682,000.00	429,164.00	-	-
		-	-	-
Total 80032-00	1,552,000.00	1,271,164.00	18,000.00	18,000.00

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.

- (1)Dept. of Transportation Grant
- (2) Fully Funded by Capital Fund Balance
- (3)Dept. of Transportation Grant \$252,836

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	16,104.05
Premium on Sale of Bonds		XXXXXXXXXX	-
Funded Improvement Authorizations Canceled		XXXXXXXXXX	448.95
Premium on Sale of Bond Anticipation Notes			-
Encumbrance Canceled Fully Funded Ordinance			126.32
Appropriated to Finance Improvement Authorizations	80029-02	10,000.00	XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	-	XXXXXXXXXX
Balance December 31, 2013	80029-04	6,679.32	XXXXXXXXXX
		16,679.32	16,679.32

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. 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 2014 _____
4. Amount of Interest on Bonds with a
 Covenant - 2014 Requirement _____
5. Total of 3 and 4 - Gross Appropriation _____
6. Less Amount of Special Trust Fund to be Used _____
7. Net Appropriation Required _____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 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 | 15,559,734.18 |
| 2. | Amount of Item 1 Collected in 2013 (*) | 15,268,882.08 |
| 3. | Seventy (70) percent of Item 1 | 10,891,813.93 |
- (*) 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 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 _____ | = | _____ |

	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1.	State Taxes			NONE
2.	County Taxes		1,472.86	1,472.86
3.	Amounts due Special Districts			NONE
4.	Amounts due School Districts for Local School Tax		-	-

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

NOTE: THE BOROUGH DOES NOT OPERATE A WATER UTILITY, THEREFORE SHEETS 41 THROUGH 54 ARE NOT NECESSARY AND HAVE BEEN REMOVED.

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-SEWER 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-SEWER UTILITY OPERATING FUND		
Cash	660,892.50	
Due From Current Fund	-	
	-	
Consumer Accounts Receivable:		
Water-Sewer Rents	90,935.46	
Gray Water Fees	38,215.01	
Appropriation Reserves		185,697.78
Reserve for Encumbrances		100,575.86
Prepaid Rents		17,143.45
Rent Overpayments		2,297.06
Accounts Payable		6,947.24
Accrued Interest on Notes		310.55
Accrued Interest on Bonds		39,032.30
Accrued Interest on Loans		11,683.99
		363,688.23
Reserve for Receivables		129,150.47
Fund Balance		297,204.27
	790,042.97	790,042.97

"C"

(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-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
WATER-SEWER UTILITY CAPITAL FUND		
Estimated Proceeds - Bonds & Notes Authorized not Issued	474,013.00	
Bonds and Notes Authorized but not Issued		474,013.00
Cash	605.11	
Fixed Capital	12,962,487.48	
Fixed Capital Authorized and Uncompleted	7,576,400.00	
Loans Receivable NJEIT 2010	252,198.00	
Loan Receivable NJEIT 2012	192,459.00	
Serial Bonds Payable		3,470,000.00
Loans Payable		3,601,231.25
Bond Anticipation Notes		593,000.00
Encumbrances Payable		149,562.89
Improvement Authorizations - Funded		163,207.85
Improvement Authorizations - Unfunded		462,706.66
Reserve for Amortization		12,152,843.23
Deferred Reserve for Amortization		369,800.00
Capital Improvement Fund		17,516.95
Down Payments on Improvements		200.00
		-
Fund Balance		4,080.76
	21,458,162.59	21,458,162.59

(Do not crowd - add additional sheets)

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

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

Sheet 57

NOT APPLICABLE

*Show as red figure

SCHEDULE OF WATER-SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	">	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	01	292,500.00	292,500.00	-
Operating Surplus Anticipated with Consent of Director of Local Government Services	02			
Rents		2,275,000.00	2,233,419.71	(41,580.29)
Miscellaneous		600,000.00	679,907.59	79,907.59
				-
				-
Added by N.J.S. 40A:4-87 (List)		XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal		3,167,500.00	3,205,827.30	38,327.30
Deficit (General Budget)**	07			
	08	3,167,500.00	3,205,827.30	38,327.30

**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 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	3,167,500.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	3,167,500.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	3,167,500.00
Deduct Expenditures:	
Paid or Charged	2,981,798.89
Reserved	185,697.78
Surplus (General Budget)**	-
Total Expenditures	3,167,496.67
Unexpended Balance Canceled (See Footnote)	3.33

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 BALANCE 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-SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 WATER-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:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	-	
Accounts Payable canceled	-	
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) **	-	
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 60)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	159,105.58	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-	
* Excess (Revenue Realized)		159,105.58

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

RESULTS OF 2013 OPERATIONS WATER-SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	38,327.30
Unexpended Balances of Appropriations	XXXXXXXX	3.33
Miscellaneous Revenue Not Anticipated	XXXXXXXX	-
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXX	159,105.58
Deficit in Anticipated Revenue		XXXXXXXX
Refund of Prior Year Revenue		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	197,436.21	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	197,436.21	197,436.21

OPERATING SURPLUS - WATER-SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	392,268.06
Excess in Results of 2013 Operations	XXXXXXXX	197,436.21
Amount Appropriated in 2013 Budget - Cash	292,500.00	XXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2013	297,204.27	XXXXXXXX
	589,704.27	589,704.27

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

Cash		660,892.50
Investments		-
Interfund Accounts Receivable		-
Subtotal		660,892.50
Deduct Cash Liabilities Marked with "C" on Trial Balance		363,688.23
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		297,204.27
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET		297,204.27

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

SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ <u>124,068.45</u>
Increased by:		
Water-Sewer Rents Levied		\$ <u>2,200,286.72</u>
		2,324,355.17
Decreased by:		
Collections	\$ <u>2,229,171.68</u>	
Overpayments applied	\$ <u>703.18</u>	
Transfer to _____ Liens	\$ _____	
Other Prepaid	\$ <u>3,544.85</u>	
		\$ <u>2,233,419.71</u>
Balance December 31, 2013		\$ <u>90,935.46</u>

SCHEDULE OF _____ LIENS

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

SCHEDULE OF GRAY WATER FEES ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ <u>49,462.84</u>
Increased by:		
Gray Water Fees Levied		\$ <u>644,125.46</u>
		693,588.30
Decreased by:		
Collections	\$ <u>654,686.94</u>	
Overpayments applied	\$ <u>668.30</u>	
Transfer to _____ Liens	\$ _____	
Other	\$ <u>18.05</u>	
		\$ <u>655,373.29</u>
 Balance December 31, 2013		 \$ <u>38,215.01</u>

SCHEDULE OF _____ 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)

<u>Caused By</u>	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. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013		XXXXXXXX	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
WATER-SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXX	3,950,000.00	
Issued	XXXXXXXX		
Paid	480,000.00	XXXXXXXX	
Outstanding December 31, 2013	3,470,000.00	XXXXXXXX	
	3,950,000.00	3,950,000.00	
2014 Bond Maturities - Capital Bonds			505,000.00
2014 Interest on Bonds *		130,462.50	

INTEREST ON BONDS - WATER-SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	130,462.50	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	39,032.30	
Subtotal	91,430.20	
Add: Interest to be Accrued as of 12/31/2014	34,494.80	
Required Appropriations 2014		125,925.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
WATER-SEWER _____ UTILITY LOAN**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX	3,802,511.13	
Issued	XXXXXXXX	-	
Paid	201,279.88	XXXXXXXX	
Outstanding December 31, 2013	3,601,231.25	XXXXXXXX	
	3,802,511.13	3,802,511.13	
2014 Loan Maturities			201,333.88
2014 Interest on Loans*		28,041.58	
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 LOANS - WATER-SEWER _____ UTILITY BUDGET

2014 Interest on Loans (*Items)	28,041.58	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	11,683.99	
Subtotal	16,357.59	
Add: Interest to be Accrued as of 12/31/2014	11,231.28	
Required Appropriations 2014		27,588.87

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE	-	-		
	-	-		
	-	-		
	-	-		
	-	-		
	-	-		

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

Sheet 64

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		
						For Principal	For Interest **	
1. 08-19 Water/Sewer Improvements	148,000.00	12/11/08	130,000.00	06/06/14	0.790%	6,000.00	513.50	
2. 09-02 Morrison Avenue Improvements	81,900.00	12/23/09	36,000.00	06/06/14	0.790%	1,500.00	142.20	
3. 11-03 Water/Sewer Improvements	125,000.00	12/06/13	125,000.00	06/06/14	0.790%	-	493.75	
4. 11-04 Refurbishment of Water Tanks	100,000.00	12/09/11	100,000.00	06/06/14	0.790%	1,500.00	395.00	
5. 12-14 Water/Sewer Improvements	122,000.00	06/06/13	122,000.00	06/06/14	1.090%	-	1,329.80	
6. 13-19 Water/Sewer Improvements-						-	-	
7. Grape Run Rd and Pershing Ave	80,000.00	12/06/13	80,000.00	06/06/14	0.790%	-	316.00	
8.						-	-	
9.								
	656,900.00		593,000.00			9,000.00	3,190.25	

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/SEWER UTILITY BUDGET	
2014 Interest on Notes	3,190.25
Less: Interest Accrued to 12/31/2013 (Trial Balance)	310.55
Subtotal	2,879.70
Add: Interest to be Accrued as of 12/31/2014	3,615.62
Required Appropriation - 2014	6,495.32

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

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".

NOT APPLICABLE

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	-	-	-

Sheet 65a

NOT APPLICABLE

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Sheet 66

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Encumbrance Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
01-01 Various Upgrades	2,928.87	-			-		2,928.87	-
01-11, 01-21 Water Imp. Dey Outcalt Street	9,143.09	-			-		9,143.09	-
02-16 Water/Sewer Improvements	46,980.52	200.00			700.00		46,280.52	200.00
03-19 Elevated Water Tower	5,369.57	-			-		5,369.57	-
04-18 Water/Sewer Improvements	4,001.99	-			-		4,001.99	-
06-06, 06-25 Water/Sewer Improvements	6,905.26	-			-		6,905.26	-
07-02 Water-Sewer Improvements - Morrison Ave and Outcalt	4,713.49	-			-		4,713.49	-
08-10, 08-19 Water/Sewer Improvements	-	6,140.70			-		-	6,140.70
09-02 Water-Sewer Imp. Morrison Ave.	-	2,518.86			500.00		-	2,018.86
09-15 Water Main Extension	83,865.06	249,650.00			-		83,865.06	249,650.00
10-01 Water-Sewer Imp. Leshin Lane	-	45,708.40		3,791.60			-	49,500.00
11-03 Water/Sewer Improvements	10,226.50	62,163.00	105,000.00		116,792.70		-	60,596.80
11-04 Refurbishment of Water Tanks	-	15,797.80			300.00		-	15,497.80
12-14 Mitigation Water Plant/ Roof Replace		107,000.00			42,897.50		-	64,102.50
13-19 Water/Sewer Improvements-Grape Run Rd & Pershing Ave.	-	-	86,000.00		71,000.00		-	15,000.00
Total	174,134.35	489,178.76	191,000.00	3,791.60	232,190.20	-	163,207.85	462,706.66

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

WATER-SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	17,516.95
Received from 2013 Budget Appropriation*	XXXXXXXX	-
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013	17,516.95	XXXXXXXX
	17,516.95	17,516.95

WATER-SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	200.00
Received from 2013 Budget Appropriation*	XXXXXXXX	
Received from 2013 Emergency Appropriation*	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Balance December 31, 2013	200.00	XXXXXXXX
	200.00	200.00

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

