

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

POPULATION LAST CENSUS 16,126  
 NET VALUATION TAXABLE 2013 2,653,075,028  
 MUNICODE 1,022

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

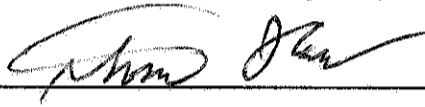
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

TOWNSHIP \_\_\_\_\_ of READINGTON, County of HUNTERDON

**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.

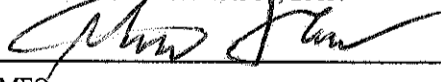
Signature   
 Title CMFO

(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, THOMAS J CARRO, am the Chief Financial Officer, License # 1990892, of the READINGTON TOWNSHIP of HUNTERDON County 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 CMFO  
 Address 509 ROUTE 523 WHITEHOUSE STATION, NJ 08889  
 Phone Number 908-823-0209 EXT 4  
 Fax Number 908-823-0638  
 Email finance\_tc@readingtontwp-nj.org

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, 20\_\_\_\_ 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 - PREPARED BY THE CMFO

(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**

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The undersigned certifies that the municipality has compiled 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:

MICHAEL KOVONUK

Signature:



Certificate #:

08165

Date:

FEBRUARY 6, 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**

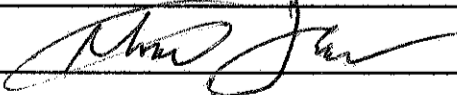
1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet Item(s)# 2/4 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: TOWNSHIP OF READINGTON  
Chief Financial Officer: THOMAS J CARRO  
Signature:   
Certificate #: 1990892  
Date: 2/10/14

22-6002245

Fed I.D. #

TWP OF READINGTON

Municipality

HUNTERDON

County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

Fiscal Year Ending: 12/31/13

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>0</u>	\$ <u>76,399.55</u>	\$ <u>0</u>

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 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 governments. 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 governments.

  
\_\_\_\_\_  
Signature Of Chief Financial Officer

2/10/14

Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality 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.

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,663,316,584.

  
SIGNATURE OF TAX ASSESSOR

TWP OF READINGTON  
MUNICIPALITY

HUNTERDON  
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 TREASURER	5,816,356.50	
CHANGE FUNDS	450.00	
SUB-TOTAL CASH	5,816,806.50	
DUE FROM STATE - VETS & SENIOR CITIZENS	42,490.55	
SUB-TOTAL	<b>5,859,297.05</b>	
TAXES RECEIVABLE:		
PRIOR YEARS	351,017.61	
2013	938,470.42	
TAX TITLE LIENS	98,850.15	
INTERFUNDS RECEIVABLE:		
GENERAL CAPITAL	195.30	
ANIMAL CONTROL	400.84	
OTHER TRUST FUNDS	447.12	
NET PAYROLL	5,530.57	
SUB-TOTAL RECEIVABLES	<b>1,394,912.01</b>	
DEFERRED CHARGES - SPECIAL EMERGENCY	2,400,000.00	
APPROPRIATION RESERVES		607,060.08
PREPAID TAXES		341,725.39
ACCOUNTS PAYABLE		140,463.54
TAX OVERPAYMENTS		111,534.37
INTERFUNDS PAYABLE:		
GRANT FUND		33,158.60
PAYROLL AGENCY ACCOUNT		18,673.08
DUE STATE OF NJ:		
UCC FEES		7,478.00
MARRIAGE LICENSES		325.00
DUE COUNTY OF HUNTERDON:		
ADDED AND OMITTED TAXES		41,913.48
FOOD INSPECTION FEES		3,875.00
PAGE TOTALS	<b>9,654,209.06</b>	<b>1,306,206.54</b>

(Do not crowd - add additional sheets)









# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
<b>ANIMAL CONTROL TRUST</b>		
CASH	5,615.30	
PREPAID LICENSES		633.00
DUE TO CURRENT		400.84
RESERVE FOR ANIMAL CONTROL		4,581.46
TOTALS	<u>5,615.30</u>	<u>5,615.30</u>
<b>OTHER TRUST FUNDS</b>		
CASH	2,037,675.18	
DUE FROM LUTHERAN SOCIAL MINISTRIES	400,000.00	
DUE FROM CURRENT - PAYROLL DEDUCTION	18,673.08	
DUE TO CURRENT - INTEREST		447.12
RESERVE FOR:		
MUSEUM		30,482.55
LIBRARY		9,369.91
LOCAL ASSISTANCE		8,400.72
RENT SECURITY		6,327.34
POLICE ESCROW		24,023.64
HUNTING ESCROW		3,848.00
PUBLIC DEFENDER		11,355.50
POAA		60.00
POLICE DONATIONS		20.00
TRAIL ASSOCIATION		1,500.00
OPEN SPACE		29,063.31
SUI		65,256.71
LOSAP		3,581.82
BOARD OF HEALTH ESCROW		138,463.62
HOUSING TRUST		93,122.83
LOANS HOUSING		400,000.00
COAH		67,120.61
DEVELOPERS ESCROW		1,227,937.48
RECREATION		128,092.87
DRIVEWAY/MAINT BONDS		122,103.83
PAYROLL DEDUCTION		85,381.88
POLICE FORFEITED FUNDS		388.52
TOTALS	<u>2,456,348.26</u>	<u>2,456,348.26</u>

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

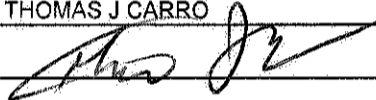
Municipal Public Defender Expended Prior Year 2012: .....	(1)	\$	9,693.00
		x	25%
	(2)	\$	2,423.00

Municipal Public Defender Trust Cash Balance December 31, 2013: ..... (3) \$ 11,355.50

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, N.J. 08625).

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 1998, C. 256.

Chief Financial Officer:	THOMAS J CARRO
Signature:	
Certificate #:	1990892
Date:	2/10/14

### Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1. ANIMAL CONTROL	\$ 3,352.48	\$ 35,836.28	33,573.46	\$ 5,615.30
2. OPEN SPACE	225,316.49	534,196.82	730,450.00	29,063.31
3. SUI	57,936.60	10,268.84	2,948.73	65,256.71
4. HUNTING ESCROW	2,786.00	3,228.00	2,166.00	3,848.00
5. POLICE ESCROW	24,224.96	75,186.66	75,387.98	24,023.64
6. POLICE DONATIONS	2,000.00	2,500.00	4,480.00	20.00
7. PUBLIC DEFENDER	9,299.50	12,056.00	10,000.00	11,355.50
8. POAA	52.00	8.00		60.00
9. LOCAL ASSISTANCE	8,400.72			8,400.72
10. LIBRARY	8,622.19	1,050.00	288.19	9,384.00
11. RENT SECURITY	5,901.34	426.00		6,327.34
12. MUSEUM	59,445.66	3,408.14	32,371.25	30,482.55
13. LOSAP	7,581.82		4,000.00	3,581.82
14. BOH ESCROW	120,294.96	27,278.60	9,080.31	138,493.25
15. HOUSING TRUST	141,111.06	120,263.90	168,252.13	93,122.83
16. LOANS HOUSING	400,000.00			400,000.00
17. COAH	68,493.51	92.65	1,465.55	67,120.61
18. DEVELOPERS ESC	879,515.05	855,650.41	506,871.25	1,228,294.21
19. RECREATION	59,670.89	657,527.35	589,084.92	128,113.32
20. DRIVEWAY/MAINT	119,101.55	3,628.50	600.00	122,130.05
21. PAYROLL DEDUCTION	63,816.80	3,759,771.99	3,738,206.91	85,381.88
22. FSA		9,144.15	9,144.15	-
23. FORFEITED FUNDS	31,362.72	25.80	31,000.00	388.52
24. TRAIL ASSOC.		1,500.00		1,500.00
25.				-
26.				-
27.				-
28.				-
29.				-
30.				-
Totals:	\$ 2,298,286.30	6,113,048.09	5,949,370.83	\$ 2,461,963.56

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

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

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	1,122,134.35		XXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	XX	1,122,134.35	
CASH	2,022,584.71			
DEFERRED CHARGES - FUNDED	23,035,245.47			
- UNFUNDED	33,566,008.47			
DUE FROM RESCUE SQUAD - LOAN	63,596.05			
ACCOUNTS PAYABLE			2,002.00	
BOND ANTICIPATION NOTES			33,300,000.00	
GREEN ACRES LOANS			2,620,245.47	
DUE TO CURRENT			195.30	
CAPITAL IMPROVEMENT FUND			150,891.53	
IMPROVEMENT AUTHORIZATIONS - FUNDED			654,097.72	
- UNFUNDED			938,208.72	
RESERVE FOR:				
ROAD IMPROVEMENTS			117,250.00	
RESCUE SQUAD LOAN			63,596.05	
SERIAL BONDS			20,415,000.00	
FUND BALANCE			425,947.91	
<b>TOTALS</b>	<b>59,809,569.05</b>		<b>59,809,569.05</b>	

(Do not crowd - add additional sheets)











# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013		Transferred from 2013		RECEIVED	Expended	Balance Dec. 31, 2013	
	Budget	Appropriation By 40A-4-87	Budget	Appropriation By 40A-4-87				
DRUNK DRIVING ENF FUND					8,138.66		8,138.66	
Totals					8,138.66		8,138.66	

## \*LOCAL DISTRICT SCHOOL TAX

	Debit		Credit	
Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85001-00	XXXXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	XX		
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	XX		
Levy Calendar Year 2013	XXXXXXXXXX	XX	28,774,995.00	
Paid	28,774,995.00		XXXXXXXXXX	XX
Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85003-00			XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00			XXXXXXXXXX	XX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	28,774,995.00		28,774,995.00	

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit		Credit	
Balance January 1, 2013 85045-00	XXXXXXXXXX	XX	225,316.49	
2013 Levy 85105-00	XXXXXXXXXX	XX	530,615.00	
Added and Omitted Taxes			1,935.30	
Interest Earned	XXXXXXXXXX	XX	128.84	
Ordinance Canceled			1,517.68	
Expenditures	730,450.00		XXXXXXXXXX	XX
Balance December 31, 2013 85046-00	29,063.31		XXXXXXXXXX	XX
	759,513.31		759,513.31	

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# REGIONAL HIGH SCHOOL TAX

	Debit		Credit	
Balance January 1, 2013	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85041-00	XXXXXXXX	XX	3,052,130.18	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXX	XX		
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	XX		
Levy Calendar Year 2013	XXXXXXXX	XX	18,490,719.00	
Paid	18,490,719.00		XXXXXXXX	XX
Balance December 31, 2013	XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable # 85043-00	3,052,130.18		XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00			XXXXXXXX	XX
# Must include unpaid requisitions	21,542,849.18		21,542,849.18	

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXX XX	XXXXXXXX XX
County Taxes 80003-01	XXXXXXXX XX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX XX	27,673.91
2013 Levy:	XXXXXXXX XX	XXXXXXXX XX
General County 80003-03	XXXXXXXX XX	9,577,444.88
County Library 80003-04	XXXXXXXX XX	957,721.48
County Health	XXXXXXXX XX	
County Open Space Preservation	XXXXXXXX XX	953,282.70
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX XX	41,913.48
Paid	11,516,122.97	XXXXXXXX XX
Balance December 31, 2013	XXXXXXXX XX	XXXXXXXX XX
County Taxes		XXXXXXXX XX
Due County for Added and Omitted Taxes	41,913.48	XXXXXXXX XX
	11,558,036.45	11,558,036.45

## SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2013	80004-01	XXXXXXXXXX	XX		
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	XX	724.00	
Expended	80004-09	724.00		XXXXXXXXXX	XX
Balance December 31, 2013	80004-10				
		724.00		724.00	

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

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

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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



# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01		Realized -02		Excess or Deficit* -03	
Surplus Anticipated 80101-	685,000.00		685,000.00			
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-						
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Adopted Budget	3,745,373.00		3,807,733.88		62,360.88	
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	70,646.31		70,646.31			
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>3,816,019.31</b>		<b>3,878,380.19</b>		<b>62,360.88</b>	
Receipts from Delinquent Taxes 80104-	875,000.00		948,430.98		73,430.98	
Amount to be Raised by Taxation:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes 80105-	13,106,241.00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
(b) Addition to Local District School Tax 80106-			XXXXXXXXXX	XX	XXXXXXXXXX	XX
(c) Minimum Library Tax 80121-			XXXXXXXXXX	XX	XXXXXXXXXX	XX
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>13,106,241.00</b>		<b>13,812,545.27</b>		<b>706,304.27</b>	
	18,482,260.31		19,324,356.44		842,096.13	

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	XX	71,705,172.11	
Amount to be Raised by Taxation:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Local District School Tax 80109-00		28,774,995.00		XXXXXXXXXX	XX
Regional School Tax 80119-00				XXXXXXXXXX	XX
Regional High School Tax 80110-00		18,490,719.00		XXXXXXXXXX	XX
County Taxes 80111-00		11,488,449.06		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes 80112-00		41,913.48		XXXXXXXXXX	XX
Special District Taxes 80113-00				XXXXXXXXXX	XX
Municipal Open Space Tax 80120-00		532,550.30		XXXXXXXXXX	XX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	XX	1,436,000.00	
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	XX		
Balance for Support of Municipal Budget (or) 80116-00		13,812,545.27		XXXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote) 80117-00				XXXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXXXX	XX		
		73,141,172.11		73,141,172.11	

\* 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	18,411,614.00	
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	70,646.31	
Appropriated for 2013 (Budget Statement Item 9)	80012-03	18,482,260.31	
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04		
<b>Total General Appropriations (Budget Statement Item 9)</b>	80012-05	<b>18,482,260.31</b>	
Add: Overexpenditures (see footnote)	80012-06		
<b>Total Appropriations and Overexpenditures</b>	80012-07	<b>18,482,260.31</b>	
<b>Deduct Expenditures:</b>			
Paid or Charged [Budget Statement Item (L)]	80012-08	16,438,212.31	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,436,000.00	
Reserved	80012-10	607,060.08	
<b>Total Expenditures</b>	80012-11	<b>18,481,272.39</b>	
Unexpended Balances Canceled (see footnote)	80012-12	987.92	

**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)			
<b>Total Authorizations</b>			
<b>Deduct Expenditures:</b>			
Paid or Charged			
Reserved			
<b>Total Expenditures</b>			

# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	XX	62,360.88	
Delinquent Tax Collections	80013-02	XXXXXXXXXX	XX	73,430.98	
		XXXXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	XX	706,304.27	
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	XX	987.92	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	XX	67,465.27	
Miscellaneous Revenue Not Anticipated:					
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	XX	12,877.89	
Sale of Municipal Assets		XXXXXXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	XX	399,642.79	
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	XX	1,899.85	
UCC Payable Canceled - 2012		XXXXXXXXXX	XX	10,257.00	
Local School Tax Canceled		XXXXXXXXXX	XX	0.74	
		XXXXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Balance January 1, 2013	80013-07			XXXXXXXXXX	XX
Balance December 31, 2013	80013-08	XXXXXXXXXX	XX		
Deficit in Anticipated Revenues:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXXXX	XX
Interfund Advances Originating in 2013	80013-12	14,258.77		XXXXXXXXXX	XX
Prior Years Tax Judgments - Refunded		139,343.60		XXXXXXXXXX	XX
Other Refunds		8,637.05		XXXXXXXXXX	XX
				XXXXXXXXXX	XX
				XXXXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,172,988.17		XXXXXXXXXX	XX
		1,335,227.59		1,335,227.59	



# SURPLUS - CURRENT FUND YEAR 2013

		Debit		Credit	
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	XX	1,476,072.57	
2.		XXXXXXXXXX	XX		
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	XX	1,172,988.17	
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	685,000.00		XXXXXXXXXX	XX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXXXX	XX
6.				XXXXXXXXXX	XX
7. Balance December 31, 2013	80014-05	1,964,060.74		XXXXXXXXXX	XX
		2,649,060.74		2,649,060.74	

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

Cash	80014-06		5,816,806.50
Investments	80014-07		
Sub Total			5,816,806.50
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		(6,295,236.31)
Cash Surplus	80014-09		
Deficit in Cash Surplus	80014-10		(478,429.81)
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	42,490.55	
Deferred Charges #	80014-12	2,400,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		2,442,490.55
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		1,964,060.74

# 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.

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>72,402,420.88</u>
or (Abstract of Ratables)	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	<u>                    </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>263,620.79</u>
5a. Subtotal 2013 Levy		\$	<u>72,666,041.67</u>
5b. Reductions due to tax appeals **		\$	<u>                    </u>
5c. Total 2013 Tax Levy	82106-00	\$	<u>72,666,041.67</u>
6 Transferred to Tax Title Liens	82107-00	\$	<u>3,746.92</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>18,652.22</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2012	82121-00	\$	<u>312,928.63</u>
In 2013 *	82122-00	\$	<u>70,160,338.11</u>
Homestead Benefit Credit	82124-00	\$	<u>1,072,847.87</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>159,057.50</u>
Total to Line 14	82111-00	\$	<u>71,705,172.11</u>
11. Total Credits			<u>71,727,571.25</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>938,470.42</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>98.67%</u>

**Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_\_ & complete sheet 22a**

<b>14. Calculation of Current Taxes Realized in Cash:</b>			
Total of Line 10		\$	<u>71,705,172.11</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>                    -</u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>71,705,172.11</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000 or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

\* Include overpayments applied as part of 2013 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing  
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2013**

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

**(1) Utilizing Accelerated Tax Sale**

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

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium).....		_____
<b>NET Cash Collected</b> .....	\$	_____
Line 5c (sheet 22) Total 2013 Tax Levy.....	\$	_____
Percentage of Collection Excluding 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, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	31,276.89		XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings	17,750.00		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	134,500.00		XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	7,783.54		XXXXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	976.04	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	XX	1,500.00	
9. Received in Cash from State	XXXXXXXXXX	XX	146,343.84	
10.				
11.				
12. Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX	42,490.55	
Due To State of New Jersey			XXXXXXXXXX	XX
	191,310.43		191,310.43	

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

Line 2	17,750.00
Line 3	134,500.00
Line 4	7,783.54
Sub-Total	160,033.54
Less: Line 7	(976.04)
To Item 10, Sheet 22	159,057.50

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

			Debit		Credit	
Balance January 1, 2013			XXXXXXXXXX	XX	370,000.00	
Taxes Pending Appeals	370,000.00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Cash Paid to Appellants (Including 5% Interest from Date of Payment)					XXXXXXXXXX	XX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX	XX
Balance December 31, 2013			370,000.00		XXXXXXXXXX	XX
Taxes Pending Appeals*	370,000.00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013			370,000.00		370,000.00	

Michael C. Balogh

Signature of Tax Collector

T8102  
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			1,268,642.58		XXXXXXXXXX	XX
	A. Taxes	83102-00	1,173,539.35	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83103-00	95,103.23	XXXXXXXXXX	XX	XXXXXXXXXX	XX
2.	Canceled:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes		83105-00	XXXXXXXXXX	XX		
	B. Tax Title Liens		83106-00	XXXXXXXXXX	XX		
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes		83108-00	XXXXXXXXXX	XX		
	B. Tax Title Liens		83109-00	XXXXXXXXXX	XX		
4.	Added Taxes			125,909.24		XXXXXXXXXX	XX
5.	Added Tax Title Liens					XXXXXXXXXX	XX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XX	XXXXXXXXXX	XX
	A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	XX	(1)	
	B. Tax Title Liens - Transfers from Taxes		83107-00	(1)		XXXXXXXXXX	XX
7.	Balance Before Cash Payments			XXXXXXXXXX	XX	1,394,551.82	
8.	Totals			1,394,551.82		1,394,551.82	
9.	Balance Brought Down			1,394,551.82		XXXXXXXXXX	XX
10.	Collected:			XXXXXXXXXX	XX	948,430.98	
	A. Taxes	83116-00	948,430.98	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83117-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
11.	Interest and Costs - 2013 Tax Sale					XXXXXXXXXX	XX
12.	2013 Taxes Transferred to Liens			3,746.92		XXXXXXXXXX	XX
13.	2013 Taxes			938,470.42		XXXXXXXXXX	XX
14.	Balance December 31, 2013			XXXXXXXXXX	XX	1,388,338.18	
	A. Taxes	83121-00	1,289,488.03	XXXXXXXXXX	XX	XXXXXXXXXX	XX
	B. Tax Title Liens	83122-00	98,850.15	XXXXXXXXXX	XX	XXXXXXXXXX	XX
15.	Totals			2,336,769.16		2,336,769.16	

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 68.00%

17. Item No. 14 multiplied by percentage shown above is \$ 944,069.00 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)

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

### CONTRACT SALES

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

### MORTGAGE SALES

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

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 2013 (84125-00) 0

Realized in 2013 Budget 0

To Results of Operation (Sheet 19) 0

# 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 in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
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 LOANS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR LOANS

(~~COUNTY~~) (MUNICIPAL) GREEN TRUST LOANS

		Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	XX	3,014,073.46		
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03	393,827.99		XXXXXXXXXX	XX	
Outstanding December 31, 2013	80033-04	2,620,245.47		XXXXXXXXXX	XX	
		3,014,073.46		3,014,073.46		
2014 Loan Maturities				80033-05		\$ 396,589.51
2014 Interest on Loans				80033-06		\$ 54,017.87
Total 2014 Debt Service for	Loan			80033-13		\$ 450,607.38

## LOAN

Outstanding January 1, 2013	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
Outstanding December 31, 2013	80033-10			XXXXXXXXXX	XX	
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
N/A						
Total						

80033-14                      80033-15

**TOWNSHIP OF READINGTON  
2014 DEBT SERVICE  
BONDS/LOANS/  
NOTES**

	SERIAL BONDS			INTEREST	ISSUE	STATE OF NJ LOANS DUE	PRINCIPAL	INTEREST	TOTAL
	ISSUE	DUE	PRINCIPAL						
GENL IMPROVE (FINAL PAYMENTS)	2002	2/1/14		\$ 21,300.00					
		8/1/14	1,065,000.00	21,300.00	4/94		16,424.68	497.68	16,922.36
							16,588.92	333.44	16,922.36
GENL IMPROVE	2005	6/15/14		195,468.75	10/95		5,058.52	205.40	5,263.92
		12/15/14	250,000.00	195,468.75			5,108.10	154.82	5,262.92
GENL IMPROVE	2011	1/15/14	250,000.00	248,573.13	12/97		4,862.39	402.88	5,265.27
		7/15/14		243,573.13			4,911.02	354.26	5,265.28
<b>TOTAL BONDS</b>			<b>\$ 1,565,000.00</b>	<b>\$ 925,683.76</b>					
					10/2000		67,654.08	7,078.11	74,732.19
							68,330.62	6,401.57	74,732.19
					12/01		13,257.79	2,288.01	15,545.80
							13,390.36	2,155.44	15,545.80
					10/15/01		5,342.04	8,856.71	14,198.75
							62,988.09	9,186.25	72,174.34
					2/4/02		28,246.00	4,222.05	32,468.05
							28,528.46	3,939.59	32,468.05
					10/15/03		1,876.94	1,172.68	3,049.62
							15,136.30	1,256.25	16,392.55
					11/4/04		4,987.54	2,620.23	7,607.77
							33,897.66	2,892.50	36,790.16
							<b>396,589.51</b>	<b>54,017.87</b>	<b>450,607.38</b>

TC

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

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXXXX	XX			
Paid	80034-02			XXXXXXXXXX	XX	
Outstanding December 31, 2013	80034-03			XXXXXXXXXX	XX	
2014 Bond Maturities - Term Bonds		80034-04	\$			
2014 Interest on Bonds *		80034-05	\$			
<b>TYPE I SCHOOL SERIAL BOND</b>						
Outstanding January 1, 2013	80034-06	XXXXXXXXXX	XX			
Issued	80034-07	XXXXXXXXXX	XX			
Paid	80034-08			XXXXXXXXXX	XX	
Outstanding December 31, 2013	80034-09			XXXXXXXXXX	XX	
2014 Interest on Bonds *		80034-10	\$			
2014 Bond Maturities - Serial Bonds				80034-11		\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)				80034-12		\$

## LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

### 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. _____		\$ _____	\$ _____

N/A

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 06-04 Acq of Property - Airport	15,000,000.00	2/6/07	21,145,072.90	1/31/14	1.00%	268,000.00	211,448.00	1/31/14
2. 06-41 General Improvements	1,650,000.00	2/6/07	599,872.33	1/31/14	1.00%	60,000.00	5,999.00	1/31/14
3. 07-37 Acq of property	494,000.00	2/5/08	274,909.23	1/31/14	1.00%	3,500.00	2,749.00	1/31/14
4. 07-39 Acq of Property	437,000.00	2/5/08	77,593.34	1/31/14	1.00%	1,000.00	776.00	1/31/14
5. 08-05 Various Improvements	1,699,250.00	2/4/09	1,300,894.92	1/31/14	1.00%	72,500.00	13,009.00	1/31/14
6. 08-20 Acq of Easement	460,750.00	2/4/09	141,161.20	1/31/14	1.00%	2,000.00	1,412.00	1/31/14
7. 08-26 Acq of Property	2,565,000.00	2/4/09	773,819.79	1/31/14	1.00%	10,000.00	7,738.00	1/31/14
8. 09-15 Various Improvements	1,410,750.00	2/3/10	1,334,750.00	1/31/14	1.00%	70,500.00	13,348.00	1/31/14
9. 09-22 Acq of Property	3,624,000.00	10/9/09	2,137,450.00	1/31/14	1.00%	27,500.00	21,375.00	1/31/14
10. 09-23 Acq of Property	3,876,000.00	10/9/09	1,530,365.98	1/31/14	1.00%	20,000.00	15,304.00	1/31/14
11. 09-29 Acq of Property	542,450.00	2/3/10	250,217.99	1/31/14	1.00%	3,500.00	2,502.00	1/31/14
12. 09-31 Acq of COAH Property	225,661.00	2/3/10	76,274.90	1/31/14	1.00%	1,000.00	763.00	1/31/14
13. 10-09 Sewer Improvements	114,000.00	2/2/11	107,951.07	1/31/14	1.00%	2,000.00	1,080.00	1/31/14
14. 10-13 Road Improvements	1,011,561.00	2/2/11	1,011,750.00	1/31/14	1.00%	53,500.00	10,118.00	1/31/14
15. 11-09 Various Improvements	1,255,900.00	2/1/12	1,255,900.00	1/31/14	1.00%		12,559.00	1/31/14
16. 12-15 Various Improvements	1,112,830.00	1/31/13	1,112,830.00	1/31/14	1.00%		11,128.00	1/31/14
17. 12-29 Acq of Property	169,186.33	1/31/13	169,186.33	1/31/14	1.00%		1,692.00	1/31/14
<b>Total</b>	<b>35,648,338.33</b>		<b>33,300,000.00</b>			<b>595,000.00</b>	<b>333,000.00</b>	

80051-01      80051-02

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

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

Memo: Refunding Bond Anticipation 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 **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>							80051-01	80051-02

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

Assessment Notes with an original date of issue of December 31, 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)**

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of 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.			
<b>Total</b>			

80051-01

80051-02

TWP OF READINGTON  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT  
AUTHORIZATIONS

TITLE	ORD #	BALANCE		2013		BALANCE	
		DECEMBER 31, 2012		AUTHORIZATIONS		DECEMBER 31, 2013	
		FUNDED	UNFUNDED	EXPENDED	CANCELED	FUNDED	UNFUNDED
Various Improvements	05-21	204,671.50				204,671.50	
Various Improvements	05-22	484,765.89		35,339.67		449,426.22	
Various Improvements	06-41		207,673.97	2,520.00			205,153.97
Various Improvements	09-15		183,685.38	2,520.00			181,165.38
Acq of Affordable Housing Unit	09-31		22,163.40	2,520.00			19,643.40
Overlay Various Roads	10-13		118,965.32	7,177.00			111,788.32
Various Improvements	11-09		347,520.79	2,520.00			345,000.79
Road Reclamation	12-15		516,618.00	441,161.14			75,456.86
Acq of Property	12-18	1,517.68			1,517.68		
Acq of Property	12-29	10,000.00		199,801.45	198.55		
Loan Rescue Squad Repairs	13-06			80,000.00			
<b>TOTALS</b>		<b>700,955.07</b>	<b>1,586,626.86</b>	<b>773,559.26</b>	<b>1,716.23</b>	<b>654,097.72</b>	<b>938,208.72</b>
Capital Improvement Fund			<b>80,000.00</b>				
Open Space Trust					1,517.68		
Deferred Charges - Unfunded					198.55		
Cash Disbursed				771,557.26			
Accounts Payable				2,002.00			
			<b>80,000.00</b>	<b>773,559.26</b>	<b>1,716.23</b>		





# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*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	
13-06 RESCUE SQUAD LOAN	80,000.00				80,000.00		80,000.00	
							CAP IMP FUND	
Total 80032-00	80,000.00				80,000.00		80,000.00	

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	XXXXXXXXXX	XX	424,852.37	
Premium on Sale of Notes		XXXXXXXXXX	XX	197,469.00	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX		
OLD CHECK VOIDED				589.48	
EXCESS FUNDS ON LAND REIMBURSEMENTS				3,037.06	
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXXXX	XX
Appropriated to 2013 Budget Revenue	80029-03	200,000.00		XXXXXXXXXX	XX
Balance December 31, 2013	80029-04	425,947.91		XXXXXXXXXX	XX
		625,947.91		625,947.91	

### 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 \$ NONE
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 \$ NONE

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   | \$ <u>72,666,041.67</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ <u>71,705,172.11</u> |
| 3. Seventy (70) percent of Item 1         | \$ <u>50,866,229.00</u> |
- (\*) 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  | \$ <u>NONE</u> |
| 2. 4% of 2012 Tax Levy for all purposes:<br>Levy - - \$ _____ = | \$ _____       |
| 3. Cash Deficit 2013  | \$ _____       |
| 4. 4% of 2013 Tax Levy for all purposes:<br>Levy - - \$ _____ = | \$ <u>NONE</u> |

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ <u>41,913.48</u>	\$ <u>41,913.48</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ <u>3,052,130.18</u>	\$ <u>3,052,130.18</u>

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

**UTILITIES ONLY**

**Note:**

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





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

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



# SCHEDULE OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-		
Fire Hydrant Service	91304-		
Miscellaneous	91305-		
Added by N.J.S. 40A:4-87: (List)	XXXXXX XX	XXXXXX XX	XXXXXX XX
Subtotal			
Deficit (General Budget) **	91306-		
	91307-		

\*\*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			XXXXXX	XX
Adopted Budget				
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations				
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures				
Deduct Expenditures:				
Paid or Charged				
Reserved				
Surplus (General Budget) **				
Total Expenditures				
Unexpended Balance 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"



# RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX

\*See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2013	XXXXXXX	XX		
Excess in Results of 2013 Operations	XXXXXXX	XX		
Amount Appropriated in 2013 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2013			XXXXXXX	XX

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

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

# 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		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ _____

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**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)

	<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  
WATER UTILITY ASSESSMENT BONDS**

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

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2013 Interest on Bonds (*Items)	\$
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$
Subtotal	\$
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

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

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

	Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Loan Maturities					\$

2014 Interest on Loans *	\$			
--------------------------	----	--	--	--

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

	Debit		Credit		
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Loan Maturities					\$

2014 Interest on Loans *	\$			
--------------------------	----	--	--	--

## INTEREST ON LOANS - 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 LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

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

All notes with an original date of issue of 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such 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.

**(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.								

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 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.			
<b>Total</b>			



# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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







# 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:	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Assessment Bond Anticipation Note Issues:	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Other Liabilities									
Trust Surplus									
Less Assets "Unfinanced"	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX



# SCHEDULE OF SEWER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
SEWER RENTS	1,222,145.00	1,321,398.46	99,253.46
MISCELLANEOUS	7,500.00	8,172.45	672.45
USER FEES	260,000.00	233,650.00	(26,350.00)
Added by N.J.S. 40A:4-87 (List)	XXXXXX XX	XXXXXX XX	XXXXXX XX
Subtotal	1,489,645.00	1,563,220.91	73,575.91
Deficit (General Budget) ** 07			
	1,489,645.00	1,563,220.91	73,575.91

\*\*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:			XXXXXX	XX
Adopted Budget			1,489,645.00	
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations			1,489,645.00	
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures			1,489,645.00	
Deduct Expenditures:				
Paid or Charged		1,435,557.76		
Reserved		54,087.24		
Surplus (General Budget) **				
Total Expenditures			1,489,645.00	
Unexpended Balance 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 BALANCE CANCELED:**

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

# STATEMENT OF 2013 OPERATION

## SEWER UTILITY

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

**SECTION 1:**

Revenue Realized:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,563,220.91		
Miscellaneous Revenue Not Anticipated			
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	11,982.29		
<b>Total Revenue Realized</b>			1,575,203.20
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged	1,435,557.76		
Reserved	54,087.24		
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
<b>Total Expenditures</b>	1,489,645.00		
Less: Deferred Charges Included In Above "Total Expenditures"			
<b>Total Expenditures - As Adjusted</b>			1,489,645.00
<b>Excess</b>			<b>85,558.20</b>
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" ( "Excess in Operations" - Sheet 60)			
<b>Deficit</b>			-
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 SEWER Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	11,982.29		
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE		
<b>* Excess (Revenue Realized)</b>			11,982.29

\*\*Items must be shown in same amounts on Sheet 58.

**RESULTS OF 2013 OPERATIONS      SEWER      UTILITY**

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	73,575.91	
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	XX	11,982.29	
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	85,558.20		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	85,558.20		85,558.20	

**OPERATING SURPLUS -      SEWER      UTILITY**

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	200,406.13	
Excess in Results of 2013 Operations	XXXXXX	XX	85,558.20	
Amount Appropriated in 2013 Budget - Cash			XXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2013	285,964.33		XXXXXX	XX
	285,964.33		285,964.33	

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

Cash			346,052.94	
Investments				
Interfund Accounts Receivable				
Subtotal			346,052.94	
Deduct Cash Liabilities Marked with "C" on Trial Balance			(60,088.61)	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)			285,964.33	
*Other Assets Pledged to Operating Surplus				
Deferred Charges #				
Operating Deficit #				
Total Other Assets				
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET			285,964.33	

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

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$	<u>126,907.09</u>
Increased by:			
	<u>SEWER Rents Levied</u>	\$	<u>1,297,912.18</u>
Decreased by:			
			1,424,819.27
	Collections	\$	<u>1,318,371.70</u>
	Overpayments applied	\$	<u>3,026.76</u>
	Transfer to <u>Liens</u>	\$	<u>                    </u>
	Other	\$	<u>                    </u>
			\$ <u>(1,321,398.46)</u>
Balance December 31, 2013		\$	<u>103,420.81</u>

**SCHEDULE OF LIENS N/A**

Balance December 31, 2012		\$	<u>                    </u>
Increased by:			
	Transfers from Accounts Receivable	\$	<u>                    </u>
	Penalties and Costs	\$	<u>                    </u>
	Other	\$	<u>                    </u>
			\$ <u>                    </u>
Decreased by:			
	Collections	\$	<u>                    </u>
	Other	\$	<u>                    </u>
Balance December 31, 2013		\$	<u>NONE</u>

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### UTILITY FUND

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

	<u>Caused by</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
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	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Assessment Bonds					\$
2014 Interest on Bonds *					\$

## UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Capital Bonds					\$
2014 Interest on Bonds *					\$

### INTEREST ON BONDS -

### UTILITY BUDGET

2014 Interest on Bonds (*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

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

## UTILITY LOAN

	Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Loan Maturities					\$
2014 Interest on Loans *					\$

## UTILITY LOAN

Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Loan Maturities					\$
2014 Interest on Loans *					\$

### INTEREST ON LOANS -                      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 LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

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

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

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

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

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

All notes with an original date of issue of 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such 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.

**(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.								

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".





# UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

**UTILITIES ONLY**

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2013 or Prior Years	

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

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2013 Budget Revenue			XXXXXX	XX
Balance December 31, 2013			XXXXXX	XX