

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013  
(UNAUDITED)

POPULATION LAST CENSUS 6,505  
NET VALUATION TAXABLE 2013 1,534,384,900  
MUNICODE 0201  
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 \_\_\_\_\_ ALLENDALE \_\_\_\_\_, County of \_\_\_\_\_ BERGEN \_\_\_\_\_

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

Date	Examined By:	Remarks
	Preliminary Check	
	Examined	

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

Name   
Title AUDITOR \_\_\_\_\_

(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, M. Alissa Mayer, am the Chief Financial Officer, License # NP955, of the \_\_\_\_\_ BOROUGH \_\_\_\_\_ of \_\_\_\_\_ ALLENDALE \_\_\_\_\_, County of \_\_\_\_\_ BERGEN \_\_\_\_\_ and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as 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 M. Alissa Mayer  
Title CHIEF FINANCIAL OFFICER  
Address 500 WEST CRESCENT AVE, ALLENDALE, NJ 07401-1792  
Phone Number (201) 818-4409

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

# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Because the agreed - upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing statements, I do not express an opinion on any of the post - closing trial balances, related statements and analyses. In connection with the agreed - upon procedures, (~~except-for-circumstances-as-set-forth-below~~, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statements for the year ended 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality / county, taken as a whole.

Listing of agreed - upon procedures not performed and / or matters coming to my attention of which the Director should be informed:

  
\_\_\_\_\_  
(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA  
(Firm Name)

401 WANAAQUE AVENUE  
(address)

POMPTON LAKES, N.J. 07442  
(address)

Certified by me

This 16<sup>th</sup> day of Jan, 2014

973-835-7900  
(Phone Number)

973-835-6631  
(Fax Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL

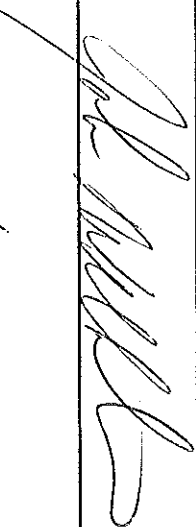
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The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2013 as required under N.J.A.C. 5:23-4.17.

Printed name:

John Littlekone

Signature:



Certificate #:

007704

Date:

1/23/14



MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90% ;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality will not apply for Extraordinary Aid for 2014.

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

Municipality: BOROUGH OF ALLENDALE

Chief Financial Officer: M. Luisa Mayer

Signature: M. Luisa Mayer

Certificate #: DD755

Date: 1/22/14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(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: \_\_\_\_\_

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

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

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

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

22 - 6001632

Fed I.D. #

BOROUGH OF ALLENDALE  
Municipality

BERGEN  
County

### Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
Federal programs Expended ( administered by the state )			
State Programs Expended			
Other Federal Programs Expended			
TOTAL	\$ <u>110,432.20</u>	\$ <u>81,601.52</u>	\$ <u>3,070.86</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 June 27, 2003) 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 the 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 the 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 the state government.

M. Olivia Mayer  
Signature of Chief Financial Officer

1/22/14  
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.

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,539,278,390.

  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
BOROUGH OF ALLENDALE  
MUNICIPALITY

\_\_\_\_\_  
BERGEN  
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	4,309,281.15	
RECEIVABLES WITH FULL RESERVES		
DELINQUENT TAXES RECEIVABLE	295,148.14	
TAX TITLE LIENS	66,452.42	
PROPERTY ACQUIRED FOR TAXES -		
ASSESSED VALUATION	4,900.00	
INTERFUND - ANIMAL CONTROL TRUST FUND	2,383.20	
INTERFUND - OTHER TRUST FUND	767.03	
INTERFUND - GENERAL CAPITAL FUND	2.11	
REVENUE ACCOUNTS RECEIVABLE	128,750.11	
Total Receivables With Full Reserves	498,403.01	
DEFERRED CHARGES		
SPECIAL EMERGENCY AUTHORIZATIONS	70,000.00	
Total Deferred Charges	70,000.00	
APPROPRIATION RESERVES		932,250.25
ENCUMBRANCES PAYABLE		87,583.57
ACCOUNTS PAYABLE		2,704.10
CONTRACTS PAYABLE		15,150.00
PREPAID TAXES		226,743.65
TAX OVERPAYMENTS		62,463.42
LOCAL SCHOOL TAX PAYABLE		0.30
DUE TO STATE OF NEW JERSEY:		
SENIOR CITIZENS AND VETERANS		2,874.51
SALES TAX		135.32
MARRIAGE SURCHARGE		100.00
BUILDING SURCHARGE		2,606.00
INTERFUND - FEDERAL AND STATE GRANT FUND		80,993.00
RESERVE FOR:		
TAX APPEALS		157,711.56
REVALUATION		13,530.00
		1,584,845.68 "C"
RESERVE FOR RECEIVABLES		498,403.01
FUND BALANCE	4,877,684.16	2,794,435.47
	4,877,684.16	4,877,684.16

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

(DO NOT CROWD - ADD ADDITIONAL SHEETS)



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

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

Title of Account	Debit	Credit
Cash	85001	4,309,281.15
Taxes Receivable	85002	295,148.14
Tax Title Liens	85003	66,452.42
Foreclosed Property	85004	4,900.00
Other Receivables	85007	212,895.45
State and Federal Grants Receivable	85006	33,150.00
Emergencies and Deferred Charges	85005	70,000.00
<b>Total Assets</b>	<b>85008</b>	<b>4,991,827.16</b>
Cash Liabilities	85009	1,698,988.68
Reserve for Receivables	85010	498,403.01
Fund Balance	85011	2,794,435.47
<b>Total Liabilities, Reserves and Fund Balances</b>	<b>85012</b>	<b>4,991,827.16</b>



**POST CLOSING TRIAL BALANCE -  
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
STATE AND FEDERAL GRANTS RECEIVABLE	33,150.00	
INTERFUND - CURRENT FUND	80,993.00	
INTERFUND - OTHER TRUST FUND		6,957.85
APPROPRIATED RESERVES		95,119.75
UNAPPROPRIATED RESERVES		12,065.40
	114,143.00	114,143.00

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

## POST CLOSING

### TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
ANIMAL CONTROL TRUST FUND		
CASH	6,897.20	
INTERFUND - CURRENT FUND		2,383.20
DUE TO STATE OF NEW JERSEY		3.60
PREPAID LICENSES		16.40
RESERVE FOR EXPENDITURES		4,494.00
	6,897.20	6,897.20
OTHER TRUST FUND		
CASH	1,034,287.64	
INTERFUND - FEDERAL AND STATE GRANT FUND	6,957.85	
INTERFUND - CURRENT FUND		767.03
ESCROW DEPOSITS		274,317.14
RESERVE FOR: POAA		2,726.10
TAX SALE PREMIUMS		168,500.00
RECYCLING		109,483.64
HOUSING TRUST		290,705.91
MUNICIPAL ALLIANCE DONATIONS		4,476.01
911 MEMORIAL DONATIONS		39,881.50
POLICE BEQUESTS		2,335.80
POLICE DONATIONS		2,939.04
FLEX SPENDING		786.37
ORCHARD COMMONS DONATIONS		4,548.34
RENTAL DEPOSITS		6,116.68
BEAUTIFICATION		23,299.50
UNEMPLOYMENT		20,156.58
CERT DONATIONS		1,326.00
OPEN SPACE TRUST		77,674.51
TOWER		11,205.34
	1,041,245.49	1,041,245.49

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

**POST CLOSING**

**TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
<u>ASSESSMENT TRUST FUND</u>		
CASH	6,500.00	
FUND BALANCE		6,500.00
	6,500.00	6,500.00
<u>PAYROLL TRUST FUND</u>		
CASH	39,520.55	
PAYROLL DEDUCTIONS PAYABLE		39,520.55
	39,520.55	39,520.55

(DO NOT CROWD - ADD ADDITIONAL SHEETS)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012	(1) \$	2,125.00
	x	25%
	(2) \$	<u>531.25</u>

Municipal Public Defender Trust Cash Balance December 31, 2013 (3) \$ 0.00

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.

Amount in excess of the amount expended: 3 - (1 + 2) = ..... \$ \_\_\_\_\_

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

Chief Financial Officer: M. Alissa Mayer

Signature: M. Alissa Mayer

Certificate #: 10755

Date: 1/22/14

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Receipts	Disbursements	Balance as at Dec. 31, 2013
1. RECYCLING	\$ 81,919.72	\$ 64,133.23	\$ 36,569.31	\$ 109,483.64
2. HOUSING TRUST	\$ 125,581.90	\$ 167,683.09	\$ 2,559.08	\$ 290,705.91
3. MUNICIPAL ALLIANCE DONATIONS	\$ 4,476.01			\$ 4,476.01
4. POLICE REQUESTS	\$ 2,335.80			\$ 2,335.80
5. POLICE DONATIONS	\$ 3,562.65	\$ 100.00	\$ 723.61	\$ 2,939.04
6. RENTAL DEPOSITS	\$ 5,116.68	\$ 2,000.00	\$ 1,000.00	\$ 6,116.68
7. BEAUTIFICATION	\$ 30,426.02	\$ 14,145.76	\$ 21,272.28	\$ 23,299.50
8. OPEN SPACE	\$ 64,790.63	\$ 76,838.88	\$ 63,955.00	\$ 77,674.51
9. UNEMPLOYMENT	\$ 17,035.38	\$ 45,914.29	\$ 42,793.09	\$ 20,156.58
10. P.O.A.A.	\$ 2,624.10	\$ 102.00		\$ 2,726.10
11. TOWER	\$ 11,205.34			\$ 11,205.34
12. DEVELOPERS ESCROW	\$ 250,988.82	\$ 64,539.40	\$ 41,211.08	\$ 274,317.14
13. 911 MEMORIAL DONATIONS	\$ 29,665.99	\$ 12,215.51	\$ 2,000.00	\$ 39,881.50
14. TAX SALE PREMIUMS	\$ 138,500.00	\$ 81,000.00	\$ 51,000.00	\$ 168,500.00
15. ORCHARD COMMONS	\$ 5,718.34		\$ 1,170.00	\$ 4,548.34
16. CERT DONATIONS	\$ 76.00	\$ 1,250.00		\$ 1,326.00
17. FLEX SPENDING	\$ 287.61	\$ 2,208.00	\$ 1,709.24	\$ 786.37
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 774,310.99	\$ 532,130.16	\$ 265,962.69	\$ 1,040,478.46

# 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				Transfer	Disbursements	Balance Dec. 31, 2013
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Other Liabilities	13,600.00						13,600.00	
Trust Surplus		6,500.00						6,500.00
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	13,600.00	6,500.00					13,600.00	6,500.00

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\* Show as red figure

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	405,714.44	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	405,714.44
CASH	629,207.99	
VARIOUS RECEIVABLES	373,059.05	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	8,795,000.00	
UNFUNDED	4,504,104.44	
SERIAL BONDS PAYABLE		8,795,000.00
BOND ANTICIPATION NOTES		4,098,390.00
INTERFUND - CURRENT FUND		2.11
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		460,361.42
UNFUNDED		715,120.07
CAPITAL IMPROVEMENT FUND		3,111.98
RESERVE FOR:		
BOND ISSUE COSTS		5,957.13
CRESTWOOD IMPROVEMENTS		70,300.00
RESERVE FOR DEBT SERVICE		95,577.81
FUND BALANCE		57,550.96
	14,707,085.92	14,707,085.92

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

## CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	543.12	5,651,708.31	1,342,970.28	4,309,281.15
Trust - Assessment		6,500.00		6,500.00
Trust - Dog License		6,897.20		6,897.20
Trust - Other	406.00	1,033,881.64		1,034,287.64
Capital - General		629,207.99		629,207.99
Water - Operating	464.68	713,605.88	179,017.56	535,053.00
Water - Capital		616,878.01		616,878.01
Utility - Assessment				
Public Assistance **		3,109.95		3,109.95
Federal and State Grants				
Trust - Payroll		48,555.74	9,035.19	39,520.55
<b>Total</b>	<b>1,413.80</b>	<b>8,710,344.72</b>	<b>1,531,023.03</b>	<b>7,180,735.49</b>

\* Include Deposit In Transit

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

### REQUIRED CERTIFICATION

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

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

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

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

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



Title: \_\_\_\_\_





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

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<u>CURRENT FUND</u>		
BANK OF AMERICA BANK		1,643,387.86
NJCM		4,008,320.45
		5,651,708.31
<u>TRUST - ASSESSMENT</u>		
BANK OF AMERICA BANK		6,500.00
<u>TRUST - DOG LICENSE</u>		
BANK OF AMERICA BANK		6,897.20
<u>TRUST - OTHER</u>		
HUDSON CITY SAVINGS		24,427.19
NJCM		80,415.49
BANK OF AMERICA BANK		929,038.96
		1,033,881.64
<u>CAPITAL - GENERAL</u>		
BANK OF AMERICA BANK		589,200.63
NJCM		40,007.36
		629,207.99
<u>PUBLIC ASSISTANCE</u>		
BANK OF AMERICA BANK		3,109.95
<u>WATER CAPITAL</u>		
BANK OF AMERICA BANK		166,513.12
NJCM		450,364.89
		616,878.01

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



## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Cancel	Balance Dec. 31, 2013
CLEAN COMMUNITIES		12,081.72	12,081.72			
POLICE ACCREDITATION GRANT		25,000.00	25,000.00			
RECYCLING TONNAGE GRANT		11,737.77		11,737.77		
BODY ARMOR REPLACEMENT FUND		1,550.79		1,550.79		
COMMUNITY DEVELOPMENT BLOCK GRANT	33,150.00					33,150.00
<b>Totals</b>	33,150.00	50,370.28	37,081.72	13,288.56		33,150.00

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## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Cancel	Transferred to General Capital	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
ALCOHOL REHAB GRANT	627.33				627.33			
CLEAN COMMUNITIES	11,600.90		12,081.72					23,682.62
POLICE ACCREDITATION GRANT			25,000.00		9,750.00			15,250.00
COMMUNITY DEVELOPMENT BLOCK GRANT	33,150.00				3,070.86			30,079.14
DRUNK DRIVING ENFORCEMENT	6,678.97				2,564.40			4,114.57
RECYCLING GRANT	129.07	11,737.77						11,866.84
GREEN COMMUNITIES CHALLENGE GRANT	2,000.00							2,000.00
NJ SLA HEOP GRANT	2,405.72							2,405.72
BODY ARMOR REPLACEMENT	5,822.07	1,550.79			1,652.00			5,720.86
<b>Totals</b>	62,414.06	13,288.56	37,081.72		17,664.59			95,119.75

She et 11

## 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	Appropriations By 40a:4-87					
BODY ARMOR REPLACEMENT FUND	1,550.79	1,550.79			2,098.31			2,098.31
RECYCLING TONNAGE GRANT	11,737.77	11,737.77			9,967.09			9,967.09
<b>Totals</b>	<b>13,288.56</b>	<b>13,288.56</b>			<b>12,065.40</b>			<b>12,065.40</b>

She et 12



**\*LOCAL DISTRICT SCHOOL TAX**

	DEBIT	CREDIT
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX
School Tax Deferred	85002-00	XXXXXXXXXX
(Not in excess of 50% of Levy - 2012 - 2013)		
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	14,855,997.00
Paid	14,855,996.70	
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	0.30
School Tax Deferred	85004-00	XXXXXXXXXX
(Not in excess of 50% of Levy - 2013 - 2014)		
	14,855,997.00	14,855,997.00

\*Not Including Type I school debt service, emergency authorizations-schools, transfer to

Board of Education for use of local schools

# Must include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

	DEBIT	CREDIT
Balance January 1, 2013	85045-00	XXXXXXXXXX
		64,790.63
2013 Levy:	81105-00	XXXXXXXXXX
		76,714.00
2013 Added Taxes:		124.88
Interest Earned	XXXXXXXXXX	
Expenditures	63,955.00	XXXXXXXXXX
Balance December 31, 2013	85046-00	77,674.51
		XXXXXXXXXX
	141,629.51	141,629.51

## 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	
School Tax Deferred	XXXXXXXXXX	
(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	
Paid		
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85033- 00	
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2013 - 2014)	85034- 00	XXXXXXXXXX
	-	-

# Must Include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

	DEBIT	CREDIT
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85041- 00	
School Tax Deferred	XXXXXXXXXX	
(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	8,436,560.00
Paid	8,436,560.00	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85043- 00	
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2013 - 2014)	85044- 00	XXXXXXXXXX
	8,436,560.00	8,436,560.00

# Must include unpaid requisitions

## COUNTY TAXES PAYABLE

	DEBIT	CREDIT
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01 XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02 XXXXXXXXXXXX	
2013 Levy:	XXXXXXXXXXXX	XXXXXXXXXXXX
General County	80003-03 XXXXXXXXXXXX	3,719,624.90
County Library	80003-04 XXXXXXXXXXXX	
County Health	XXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXX	41,653.29
Due County for Added and Omitted Taxes	80003-05 XXXXXXXXXXXX	7,674.88
Paid	3,768,953.07	XXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes		XXXXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXXXX
	3,768,953.07	3,768,953.07

## SPECIAL DISTRICT TAXES

	DEBIT	CREDIT
Balance January 1, 2013	XXXXXXXXXXXX	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXXXX	XXXXXXXXXXXX
Fire -	81108-00 XXXXXXXXXXXX	XXXXXXXXXXXX
Sewer -	81111-00 XXXXXXXXXXXX	XXXXXXXXXXXX
Water -	81112-00 XXXXXXXXXXXX	XXXXXXXXXXXX
Garbage -	81109-00 XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX	XXXXXXXXXXXX
Total 2013 Levy	80003-07 XXXXXXXXXXXX	-
Paid	80003-08 XXXXXXXXXXXX	XXXXXXXXXXXX
Balance December 31, 2013	80003-09 -	XXXXXXXXXXXX -

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
State Library Aid Received in 2013	80004 - 02	XXXXXXXXXX
Expended	80004 - 09	XXXXXXXXXX
Balance December 31, 2013	80004 - 10	-

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

Balance January 1, 2013	80004 - 03	XXXXXXXXXX	XXXXXXXXXX
State Library Aid Received in 2013	80004 - 04	XXXXXXXXXX	
Expended	80004 - 11	XXXXXXXXXX	XXXXXXXXXX
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	
State Library Aid Received in 2013	80004 - 06	XXXXXXXXXX	XXXXXXXXXX
Expended	80004 - 13	XXXXXXXXXX	XXXXXXXXXX
Balance December 31, 2013	80004 - 14	-	-

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated	80101-	1,085,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		-
Miscellaneous Revenue Anticipated:			
Adopted Budget		2,290,548.96	68,022.59
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx
		37,081.72	-
			-
Total Miscellaneous Revenue Anticipated	80103-	2,327,630.68	68,022.59
Receipts from Delinquent Taxes	80104-	200,000.00	76,718.24
			-
Amount to be Raised by Taxation:			
(a) Local Tax for Municipal Purposes	80105-	8,470,029.69	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx
(c) Minimum Library Tax		556,153.00	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	9,026,182.69	175,491.03
		12,638,813.37	320,231.86

## ALLOCATION OF CURRENT TAX COLLECTIONS

	DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	xxxxxxxxxx 35,891,651.63
Amount to be Raised by Taxation		xxxxxxxxxx
Local District School Tax	80109 - 00	14,855,997.00
Regional School Tax	80119 - 00	xxxxxxxxxx
Regional High School Tax	80110 - 00	8,436,560.00
County Tax	80111 - 00	3,761,278.19
Due County for Added and Omitted Taxes	80112 - 00	7,674.88
Special District Taxes	80113 - 00	xxxxxxxxxx
Municipal Open Space Tax	80120 - 00	76,838.88
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx 448,371.04
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx -
Balance for Support of Municipal Budget (or)	80116 - 00	9,201,673.72
*Excess Non-Budget Revenue (see footnote)	80117 - 00	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx
		36,340,022.67
		36,340,022.67

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

# STATEMENT OF GENERAL BUDGET REVENUES 2013 (Continued)

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

Source	Budget	Realized	Excess or Deficit
POLICE ACCREDITATION GRANT	25,000.00	25,000.00	
CLEAN COMMUNITIES GRANT	12,081.72	12,081.72	
<b>Total (Sheet 17)</b>	<b>37,081.72</b>	<b>37,081.72</b>	

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: M. Olivia Mayer

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01	12,601,731.65
2013 Budget - Added by N.J.S. 40A:4-87		80012-02	37,081.72
Appropriated for 2013 (Budget Statement Item 9)		80012-03	12,638,813.37
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	12,638,813.37
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	12,638,813.37
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]		80012-08	11,058,584.08
Paid or Charged - Reserve for Uncollected Taxes		80012-09	448,371.04
Reserved		80012-10	932,250.25
Total Expenditures		80012-11	12,439,205.37
Unexpended Balances Canceled (see footnote)		80012-12	199,608.00

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES 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 OPERATION

## CURRENT FUND

	Debit		Credit
Excess of anticipated Revenues:	XXXXXXXXXX		XXXXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01 XXXXXXXXXX		68,022.59
Delinquent Tax Collections	80013 - 02 XXXXXXXXXX		76,718.24
	XXXXXXXXXX		
Required Collection of Current Taxes	80013 - 03 XXXXXXXXXX		175,491.03
Unexpended Balances of 2013 Budget Appropriations	80013 - 04 XXXXXXXXXX		199,608.00
Miscellaneous Revenues Not Anticipated	81113 - XXXXXXXXXX		177,721.99
Miscellaneous Revenues Not Anticipated	81114 - XXXXXXXXXX		
Payments in Lieu of Taxes on Real Property	81120 - XXXXXXXXXX		22,000.00
Sale of Municipal Assets	XXXXXXXXXX		
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05 XXXXXXXXXX		713,607.85
Prior Years Interfunds Returned in 2013	80013 - 06 XXXXXXXXXX		3,022.28
Tax Overpayments Cancelled	XXXXXXXXXX		17.30
Statutory Excess in Animal Control Trust	XXXXXXXXXX		2,383.20
	XXXXXXXXXX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX		XXXXXXXXXX
Balance January 1, 2013	80013 - 07 XXXXXXXXXX		XXXXXXXXXX
Balance December 31, 2013	80013 - 08 XXXXXXXXXX		XXXXXXXXXX
Deficit in Anticipated Revenues:	XXXXXXXXXX		XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09 XXXXXXXXXX		XXXXXXXXXX
Delinquent Tax Collections	80013 - 10 XXXXXXXXXX		XXXXXXXXXX
	XXXXXXXXXX		XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11 XXXXXXXXXX		XXXXXXXXXX
Interfund Advances Originating in 2013	80013 - 12 3,152.34		XXXXXXXXXX
Refund Prior Year Revenue	534.40 XXXXXXXXXX		XXXXXXXXXX
	XXXXXXXXXX		XXXXXXXXXX
	XXXXXXXXXX		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13 XXXXXXXXXX		XXXXXXXXXX
Surplus Balance - To Surplus (Sheet 21)	80013 - 14 1,434,905.74		XXXXXXXXXX
	1,438,592.48		1,438,592.48





## SURPLUS - CURRENT FUND YEAR 2013

	Debit	Credit
1. Balance January 1, 2013	80014 - 01 XXXXXXXXXX	2,444,529.73
2.	XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014 - 02 XXXXXXXXXX	1,434,905.74
4. Amount Appropriated in the 2013 Budget - Cash	80014 - 03 1,085,000.00	XXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04	XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance December 31, 2013	80014 - 05 2,794,435.47	XXXXXXXXXX
	3,879,435.47	3,879,435.47

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

Cash	80014 - 06	4,309,281.15	
Investments	80014 - 07		
Sub Total		4,309,281.15	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014 - 08	1,584,845.68	
Cash Surplus	80014 - 09	2,724,435.47	
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		
Deferred Charges #	80014 - 12	70,000.00	
Cash Deficit #	80014 - 13		
Total Other Assets	80014 - 14	70,000.00	
	80014 - 15	2,794,435.47	

\* 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 ect.), N.J.S. 40A:4-55 (Flood Damage, ect.), N.J.S. 40A:4-55.1 (Roads and Bridges, ect.) and N.J.S. 40A:4-55.13 (Public Exigencies, ect.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$ 36,165,453.13
2. Amount of Levy Special District Taxes	82113-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82102-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82103-00	
	82104-00	\$ 73,577.81
5a. Subtotal 2013 Levy	\$ 36,239,030.94	
5b. Reductions due to tax appeals**	\$ _____	
5c. Total 2013 Tax Levy	82106-00	\$ 36,239,030.94
6. Transferred to Tax Title Liens	82107-00	\$ 2,771.84
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	\$ 49,459.33
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2012	82121-00	\$ 212,319.48
In 2013 *	82122-00	\$ 35,304,612.66
Homestead Benefit Credit	82124-00	\$ 330,719.49
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 44,000.00
Total To Line 14	82111-00	\$ 35,891,651.63
11. Total Credits		\$ 35,943,882.80
12. Amount Outstanding December 31, 2013	82120-00	\$ 295,148.14
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is 99.04% 82112-00		

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

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	\$ 35,891,651.63
Less: Reserve for Tax Appeals Pending	
State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	\$ 35,891,651.63

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$1,5000,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 / \$1,500,000.00 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2013 collections.

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

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

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

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22)..... \$ \_\_\_\_\_

*LESS:* Proceeds from Accelerated Tax Sale..... \_\_\_\_\_

**NET Cash Collected** ..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2013 Tax Levy ..... \$ \_\_\_\_\_

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

**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22)..... \$ \_\_\_\_\_

*LESS:* Proceeds from Accelerated Tax Sale..... \_\_\_\_\_

**NET Cash Collected** ..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2013 Tax Levy ..... \$ \_\_\_\_\_

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	3,124.51
2. Sr. Citizens Deductions Per Tax Billings	2,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	41,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	250.00	
6. Veterans Deductions Disallowed By Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	250.00
9. Received in Cash from State	XXXXXXXXXX	43,500.00
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	2,874.51	XXXXXXXXXX
	47,124.51	47,124.51

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

2013 Senior Citizens and Veterans Deductions Allowed

Line 2	2,250.00
Line 3	41,500.00
Line 4 & 5	500.00
Sub - Total	44,250.00
Less: Line 6 & 7	250.00
To Item 10, Sheet 22	<u>44,000.00</u>

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

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

\* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2013

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #                      Date

**BOROUGH OF ALLENDALE  
COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2013 MUNICIPAL BUDGET**

	Year 2013	Year 2012
1. Total General Appropriations for 2013 Municipal Budget Statement		
Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-	12,492,045.03
		XXXXXXXXXX
2. Local District School Tax-	Actual	80016-
	Estimate**	80017-
		15,153,117.00
		XXXXXXXXXX
3. Regional School District Tax-	Actual	80025-
	Estimate*	80026-
	Actual	80018-
	Estimate*	80019-
	Actual	80020-
	Estimate*	80021-
	Actual	80022-
	Estimate*	80023-
6. Special District Taxes	Actual	80027-
	Estimate*	80028-
7. Municipal Open Space Tax	Actual	76,964.00
	Estimate*	76,714.00
		XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	40,169,661.03
9. Less: Total Anticipated Revenues from 2013 in Municipal Budget (Item 5)	80024-02	3,887,911.33
10. Cash Required from 2013 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	36,281,749.70
11. Amount of Item 10 Divided by 98.793% Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	36,725,020.70
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	15,153,117.00	
Regional School District Tax (Amount Shown on Line 3 Above)	0.00	
Regional High School Tax (Amount Shown on Line 4 Above)	8,605,291.00	
County Tax (Amount Shown on Line 5 Above)	3,842,244.00	
Special District Tax (Amount Shown on Line 6 Above)	0.00	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	76,964.00	
Tax in Local Municipal Budget	9,047,404.70	
Total Amount (see Line 11)	36,725,020.70	
12. Appropriation-"Reserve for Uncollected Taxes" (Budget Statement, Item 8 (M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget"	80024-06	443,271.00
Item 1 - Total General Appropriations	12,492,045.03	
Item 12-Appropriation; Reserve for Uncollected Taxes	443,271.00	
Sub-Total	12,935,316.03	
Less: Item 9-Total Anticipated Revenues	3,887,911.33	
Amount to be Raised by Taxation in Municipal Budget	80024-07	9,047,404.70

\* May not be stated in an amount less than "actual" Tax of year 2012.

\*\* Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education January 15, 2013 (Chap. 136, P.L. 1971 Consideration must be given to calendar calculation.

Note:

The amount of anticipated revenue

(Item 9) may never exceed the total of

Items 1 and 12.

## 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, Item12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
 Amount Realized in Prior Year for  
 Receipts from Delinquent Taxes\* \$ \_\_\_\_\_  
 (sheet 26, Item 10)

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

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
 [(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 \_\_\_\_\_% (item 4+6) \$ \_\_\_\_\_
6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_



## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit		Credit
<b>1. Balance January 1, 2013</b>	340,418.91		XXXXXXXXXX
A. Taxes	83102 - 00      276,738.33	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00      63,680.58	XXXXXXXXXX	XXXXXXXXXX
<b>2. Canceled:</b>		XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105 - 00	XXXXXXXXXX	20.09
B. Tax Title Liens	83106 - 00	XXXXXXXXXX	
<b>3. Transferred to Foreclosed Tax Title Liens:</b>		XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108 - 00	XXXXXXXXXX	
B. Tax Title Liens	83109 - 00	XXXXXXXXXX	
<b>4. Added Taxes</b>	83110 - 00		XXXXXXXXXX
<b>5. Added Tax Title Liens</b>	83111 - 00		XXXXXXXXXX
<b>6. Adjustment between Taxes (Other than current year) and Tax Title Liens:</b>		XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104 - 00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes	83107 - 00	(1)	XXXXXXXXXX
<b>7. Balance Before Cash Payments</b>	XXXXXXXXXX		340,398.82
<b>8. Totals</b>	340,418.91		340,418.91
<b>9. Balance Brought Down</b>	340,398.82		XXXXXXXXXX
<b>10. Collected:</b>		XXXXXXXXXX	276,718.24
A. Taxes	83116 - 00      276,718.24	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00	XXXXXXXXXX	XXXXXXXXXX
<b>11. Interest and Costs - 2013 Tax Sale</b>	83118 - 00		XXXXXXXXXX
<b>12. 2013 Taxes Transferred to Liens</b>	83119 - 00	2,771.84	XXXXXXXXXX
<b>13. 2013 Taxes</b>	83123 - 00	295,148.14	XXXXXXXXXX
<b>14. Balance December 31, 2013</b>		XXXXXXXXXX	361,600.56
A. Taxes	83121 - 00      295,148.14	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00      66,452.42	XXXXXXXXXX	XXXXXXXXXX
<b>15. Totals</b>	638,318.80		638,318.80

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No.10 divided by Item No. 9 is 81.29%)

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

\$ 293,953.64 and represents the 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	4,900.00 XXXXXXXX
2. Foreclosed or Deeded in 2013	XXXXXXX	XXXXXXX
3. Tax Title Liens	84103 - 00	XXXXXXX
4. Taxes Receivable	84104 - 00	XXXXXXX
5A.	84102 - 00	XXXXXXX
5B.	84105 - 00	XXXXXXX
6. Adjustment to Assessed Valuation	84106 - 00	XXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXX
8. Sales	XXXXXXXX	XXXXXXXX
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	XXXXXXX 4,900.00
	4,900.00	4,900.00

**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.)

	Amount		Amount Resulting from 2013	Balance as at Dec. 31, 2013
	Caused By Dec. 31, 2012 per Audit Report	Amount in 2013 Budget		
1. Emergency Authorizations - 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. _____			

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

Appropriated for  
in Budget of


	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>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, ECT. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
10/28/10	REVALUATION	175,000.00	35,000.00	105,000.00	35,000.00		70,000.00
<b>Totals</b>		<b>175,000.00</b>	<b>35,000.00</b>	<b>105,000.00</b>	<b>35,000.00</b>		<b>70,000.00</b>
					80025 - 00	80026 - 00	

sheet 29

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

  
 Chief Financial Officer

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

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

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

she et 30

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

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

\* Not less than one-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	XXXXXXXXXX	9,635,000.00	
Issued	80033 - 02	XXXXXXXXXX		
Paid	80033 - 03	840,000.00	XXXXXXXXXX	
Refunded				
Outstanding, December 31, 2013	80033 - 04	8,795,000.00	XXXXXXXXXX	
		9,635,000.00	9,635,000.00	
<b>2014 Bond Maturities - General Capital Bonds</b>				<b>80033 - 05</b>
				<b>\$ 855,000.00</b>
<b>2014 Interest on Bonds *</b>				
	80033 - 06		\$ 281,890.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2013	80033 - 07	XXXXXXXXXX		
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09		XXXXXXXXXX	
Outstanding, December 31, 2013	80033 - 10		XXXXXXXXXX	
<b>2014 Bond Maturities - Assessment Bonds</b>				<b>80033 - 11</b>
<b>2014 Interest on Bonds *</b>				
	80033 - 12			
<b>Total "Interest on Bonds - Debt Service" (*Items)</b>				<b>\$ 281,890.00</b>

**LIST OF BONDS ISSUED DURING 2013**

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

80033 - 14      80033 - 15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
(COUNTY (MUNICIPAL) \_\_\_\_\_) LOAN \_\_\_\_\_**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01 XXXXXXXXX		
Issued	80033 - 02 XXXXXXXXX		
Paid	80033 - 03 XXXXXXXXX		
Outstanding, December 31, 2013	80033 - 04 XXXXXXXXX		
2014 Loan Maturities		80033 - 05	
2014 Interest on Loans		80033 - 06	
Total 2014 Debt Service for		80033 - 13	
	<b>LOAN</b>		
Outstanding January 1, 2013	80033 - 07 XXXXXXXXX		
Issued	80033 - 08 XXXXXXXXX		
Paid	80033 - 09 XXXXXXXXX		
Outstanding, December 31, 2013	80033 - 10 XXXXXXXXX		
2014 Loan Maturities		80033 - 11	
2014 Interest on Loans		80033 - 12	
Total 2014 Debt Service for		80033 - 13	

**LIST OF LOANS ISSUED DURING 2013**

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
TYPE 1 SCHOOL TERM BONDS**

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

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
	-01	-		
<b>Total</b>	<b>80035 -</b>	<b>\$ -</b>	<b>\$ -</b>	

**2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

Outstanding                      2014 Interest  
Dec. 31, 2013                      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)

Ord. #	Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date	
							For Principal	For Interest		
1. 07-13	ACQUISITION OF REAL PROPERTY	750,000.00	08/22/08	186,750.00	01/31/14	1.00%	9,494.00	1,867.50	01/31/14	****
2. 07-13	ACQUISITION OF REAL PROPERTY	1,250,000.00	02/26/09	1,218,000.00	01/31/14	1.00%	15,823.00	12,180.00	01/31/14	****
3. 10-04	VARIOUS IMPROVEMENTS	714,000.00	05/10/11	642,600.00	05/09/14	1.50%	33,522.00	9,612.23	05/09/14	
4. 11-01	VARIOUS IMPROVEMENTS	771,600.00	05/10/11	694,440.00	05/09/14	1.50%	45,874.00	10,387.67	05/09/14	
5. 12-05	VARIOUS IMPROVEMENTS	714,000.00	05/10/12	642,600.00	05/09/14	1.50%		9,612.23	05/09/14	
6. 13-09	VARIOUS IMPROVEMENTS	714,000.00	12/09/13	714,000.00	05/09/14	1.50%		4,462.50	05/09/14	
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
<b>Totals</b>		<b>4,913,600.00</b>		<b>4,098,390.00</b>			<b>104,713.00</b>	<b>48,122.13</b>		

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.

\*\*\*\* TO BE PAID FROM OPEN SPACE TRUST

\*\* 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  Ord. #	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date
						For Principal	For Interest	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Totals</b>								

She et 34

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)**

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirements	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
<b>Totals</b>	-	-	-

She et 34a

80051 - 01

80051 - 02

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ( GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Reappropriation	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Ord. #								
05-03 Various Improvements								
e Construction of Police Headquarters		46,053.93			23,770.09			22,283.84
07-04 Various Improvements								
f Resurfacing of Park Avenue	0.01						0.01	
07-13 Acquisition of Real Property		117,302.53			950.18			116,352.35
08-09 Various Improvements								
a Road Resurfacing	2,981.40						2,981.40	
b Safe Routes to Schools Project	218,509.09				115,006.41		103,502.68	
c Various Improvements	5,161.65				1,500.00		3,661.65	
f Fire Department	2,045.83						2,045.83	
h Replacement of Fire Hydrants	2,000.00				2,000.00			
i Sewer Improvements	1,150.00						1,150.00	
j Purchase of Sewer Dept Equip.	180.00						180.00	
08-23 Renovations of Municipal Offices	9,935.74				2,635.00		7,300.74	

She et 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.)**

Ord. #	Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Reappropriation	Expended	Authorizations Canceled	Balance - December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
09-09	Various Improvements								
a	Road and Curb Improvement Program	42,504.34	1,440.00			3,121.80		39,382.54	1,440.00
b	Public Improvements	8,889.58						8,889.58	
c	Purchase of Equipment - Admin.	442.30						442.30	
d	Purchase of Equipment - Police	2,450.00						2,450.00	
g	Sewer Improvements	19,200.00						19,200.00	
10-04	Various Improvements								
a	2010 Road & Sidewalk Improvement		14,172.75			6,980.11			7,192.64
b	Purchase of Equipment - Police		16,056.19			1,994.65			14,061.54
d	Purchase of Sewer Dept Equip.		48,550.00						48,550.00
e	Recreation Improvements		14,603.01						14,603.01
f	Public Improvements		13,866.11			8,718.05			5,148.06
11-01	Various Improvements								
a	2011 Road & Sidewalk Improvement		15,299.20			1,093.26			14,205.94
b	Purchase of Equipment - Police		1,294.60						1,294.60
c	Purchase of Equipment - Fire		10,669.36			6,107.99			4,561.37
d	Purchase of DPW Equipment		22,365.48			1,523.38			20,842.10

She e135a

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.)**

Ord. #	Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Reappropriation	Expended	Authorizations Canceled	Balance - December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
11-01	Various Improvements (cont.)								
e	Purchase of Sewer Dept Equip.		40,375.00			25,486.45			14,888.55
f	Crestwood Park Improvements		38,202.00			34,248.60			3,953.40
g	Public Improvements		15,863.77						15,863.77
11-06	Improvements to Crestwood Lake Park	649.84						649.84	
11-07	Various Road Improvements	38,426.51				231.00		38,195.51	
11-14	Various Improvements to Parks & Fields	13.54						13.54	
12-01	Refunding Tax Appeals		7,579.60					2,579.60	5,000.00
12-05	Various Improvements								
a	2012 Road & Sidewalk Improvement		80,361.80			1,031.54			79,330.26
b	Purchase of Equipment - Police		22,243.60			8,590.46			13,653.14
c	Purchase of Equipment - Fire		35,791.00			32,814.27			2,976.73
d	Purchase of DPW Equipment		26,700.00			26,700.00			
e	Purchase of Sewer Dept Equip.	350.00	6,650.00					350.00	6,650.00
f	Public Improvements		142,361.40			28,252.42			114,108.98
g	Various Equipment		10,101.26			9,901.26			200.00
12-20	Improvements to Buildings	50,000.00				2,063.93		47,936.07	

She et35b

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 XXXXXXXXXXXX	3,111.98
Received from 2013 Budget Appropriation *	80031 -02 XXXXXXXXXXXX	36,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031 -03 XXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXX	
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031 -04 36,000.00	XXXXXXXXXXXX XXXXXXXXXXXX
Balance December 31, 2013	80031 -05 3,111.98	XXXXXXXXXXXX
	39,111.98	39,111.98

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



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

		Debit	Credit
Balance - January 1, 2013	80030 -01	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80030 -02	XXXXXXXXXX	
Received from 2013 Emergency Appropriations *	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
Various Improvements (1)	794,700.00	714,000.00	36,000.00	36,000.00
Various Road Improvements (2)	195,000.00			
<b>Total</b>	<b>80032 -00</b>	<b>714,000.00</b>	<b>36,000.00</b>	<b>36,000.00</b>

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) Financed by \$30,000 from Bergen Cty Open Space Trust & \$14,470 from Borough of Ramsey
- (2) Financed by \$45,000 from General Capital Fund Balance & \$150,000 from NJDOT

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
 Year - 2013

	Debit	Credit
Balance - January 1, 2013	80029 -01	XXXXXXX 79,792.48
Premium on Sale of Bond Anticipation Notes	XXXXXXXX	22,758.48
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029 -02	45,000.00 XXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03	XXXXXXXX
Balance - December 31, 2013	80029 -04	57,550.96 XXXXXXXX
	102,550.96	102,550.96

**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 2013 appropriation column.

**MUNICIPALITIES ONLY  
IMPORTANT !!**

*This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete*  
(N.J.S.A 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

- A.**
- 1. Total Tax Levy for the Year 2013 was                     \$ 36,239,030.94
  - 2. Amount of Item 1 Collected in 2013 (\*)                     \$ 35,891,651.63
  - 3. Seventy (70) percent of Item 1                     \$ 25,367,321.66
- (\*) 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                      
 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  
 Answer YES or NO                     YES

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

**C.** Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or 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 --                      =                     \$                                         -

<b>E.</b>	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	<u>                    </u>	<u>                    </u>	<u>                    \$                    </u>	<u>                    -</u>
2. County Taxes	<u>                    </u>	<u>                    \$                    </u>	<u>                    -</u>	<u>                    \$                    -</u>
3. Amount due Special Districts	<u>                    </u>	<u>                    </u>	<u>                    \$                    </u>	<u>                    -</u>
4. Amounts due School Districts for Local School Tax	<u>                    </u>	<u>                    \$                    0.30</u>	<u>                    \$                    </u>	<u>                    0.30</u>

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

**UTILITIES ONLY**

**Note:**

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

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

**POST CLOSING**  
**TRIAL BALANCE - WATER UTILITY FUND**  
AS AT DECEMBER 31, 2013  
**Operating and Capital Sections**  
(Separately Stated)

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

Title of Account	Debit	Credit
WATER OPERATING FUND:		
CASH	535,053.00	
CONSUMER ACCOUNTS RECEIVABLE:		
RENTS	53,755.59	
ACCRUED INTEREST ON BONDS		39,448.04
ACCRUED INTEREST ON NOTES		1,039.45
APPROPRIATION RESERVES		84,146.61
ENCUMBRANCES PAYABLE		11,870.00
INTERFUND WATER CAPITAL FUND		115,901.01
RESERVE FOR VALVE REPLACEMENT		512.75
RESERVE FOR METER DEPOSITS		15,325.00
		268,242.86
RESERVE FOR RECEIVABLES		53,755.59
FUND BALANCE		266,810.14
	588,808.59	588,808.59

"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 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
<b>WATER CAPITAL FUND:</b>		
Est. Proceeds Bonds and Notes Authorized	3,158.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	3,158.00
<b>CASH</b>	616,878.01	
<b>FIXED CAPITAL</b>	7,177,308.84	
<b>FIXED CAPITAL AUTHORIZED BUT NOT COMPLETED</b>	1,288,625.90	
<b>INTERFUND - WATER OPERATING FUND</b>	115,901.01	
<b>SERIAL BONDS PAYABLE</b>		3,506,000.00
<b>BOND ANTICIPATION NOTES</b>		239,200.00
<b>IMPROVEMENT AUTHORIZATIONS - FUNDED</b>		321,994.60
<b>IMPROVEMENT AUTHORIZATIONS - UNFUNDED</b>		154,147.48
<b>CAPITAL IMPROVEMENT FUND</b>		3.13
<b>RESERVE FOR CAPITAL INFRASTRUCTURE</b>		256,852.68
<b>RESERVE FOR AMORTIZATION</b>		3,949,166.74
<b>DEFERRED RESERVE FOR AMORTIZATION</b>		768,410.00
<b>FUND BALANCE</b>	9,201,871.76	2,939.13
	9,201,871.76	9,201,871.76

(DO NOT CROWD - ADD ADDITIONAL SHEETS)



## ANALYSIS OF WATER UTILITY ASSESSMENT 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
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
	NOT APPLICABLE							
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

She et 43

\* Show as red figure



# STATEMENT OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301- 80,000.00	80,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303- 1,525,325.00	1,561,483.73	36,158.73
Fire Hydrant Service	91304-		
Miscellaneous	91305- 50,000.00	48,705.42	(1,294.58)
Additional Water Rents due to Increase			
Facilities Charge	117,000.00	115,924.76	(1,075.24)
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	1,772,325.00	1,806,113.91	33,788.91
Deficit (General Budget)**	91306- 91307-	1,772,325.00	1,806,113.91

\*\* 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 45.

## STATEMENT OF BUDGET APPROPRIATIONS 2013

Appropriations:	XXXXXXXXXX
Adopted Budget	1,772,325.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,772,325.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,772,325.00
Deduct Expenditures:	
Paid or Charged	1,688,178.39
Reserved	84,146.61
Surplus (General Budget) **	
Total Expenditures	1,772,325.00
Unexpended Balances Canceled (See Footnote)	

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2013 OPERATION WATER UTILITY

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

Section 2 should be filled out in every case.

**SECTION 1:**

NOT APPLICABLE

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2013 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2013 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		
<b>SECTION 2:</b>		
The following Item of "2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the Water Utility for 2012:		
2012 Appropriation Reserves Canceled in 2013	80,531.37	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE	
* Excess (Revenue Realized)		80,531.37

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

## RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	33,788.91
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXXXX	80,531.37
Cancelled Accrued Interest on Notes		XXXXXXXXXX
Deficit in Anticipated Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	114,320.28	XXXXXXXXXX
	114,320.28	114,320.28

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

### OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	232,489.86
Excess in Results of 2013 Operations	XXXXXXXXXX	114,320.28
Amount Appropriated in 2013 Budget - Cash	80,000.00	XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX

Balance December 31, 2013	266,810.14	XXXXXXXXXX
	346,810.14	346,810.14

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

Cash		535,053.00
Investments		
Interfund Accounts Receivable		
Subtotal		535,053.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		268,242.86
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		266,810.14
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		266,810.14

# 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 \$ 48,865.35

Increased by:

Water Rents Levied \$ 1,566,373.97

Decreased by:

Collections \$ 1,556,802.47

Overpayments applied \$ 4,681.26

Transfer to Water Liens \_\_\_\_\_

Other \_\_\_\_\_

\$ 1,561,483.73

Balance December 31, 2013 \$ 53,755.59

**SCHEDULE OF WATER UTILITY LIENS**

NOT APPLICABLE

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	Amount in	Amount	Balance
		Dec. 31, 2012 per Audit Report	2013 Budget	Resulting from 2013	as at Dec. 31, 2013
1.	Emergency Authorization - Municipal *				\$ -
2.	Emergency Authorizations - Schools				\$ -
3.	Operating Deficit				\$ -
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.		NOT APPLICABLE	
2.			
3.			
4.			
5.			

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

Appropriated for  
in Budget of

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Year 2014</u>
1.		NOT APPLICABLE			
2.					
3.					
4.					

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
	NOT APPLICABLE		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
<b>2014 Maturities - Assessment Bonds</b>			
2014 Interest on Bonds *			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXXXXXX	3,801,000.00	
Issued	XXXXXXXXXX		
Paid	295,000.00	XXXXXXXXXX	
Refunded			
Outstanding December 31, 2013	3,506,000.00	XXXXXXXXXX	
	3,801,000.00	3,801,000.00	
<b>2014 Bond Maturities - Capital Bonds</b>			
2014 Interest on Bonds *		\$ 91,599.75	
<b>INTEREST ON BONDS - WATER UTILITY BUDGET</b>			
2014 Interest on Bonds *		\$ 91,599.75	
Less: Interest Accrued to 12/31/13 (Trial Balance)		\$ 39,448.04	
Subtotal		\$ 52,151.71	
Add: Interest to be Accrued as of 12/31/2014		\$ 35,347.83	
Required Appropriation 2014			<b>87,499.54</b>

**LIST OF BONDS ISSUED DURING 2013**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
WATER UTILITY - WATER SUPPLY REHABILITATION LOAN**

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

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2014 Interest on Loans (*Items)	\$	-
Less: Interest Accrued to 12/31/13 (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
NOT APPLICABLE				
Total		-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ord.#10-05 Various Improvements	114,200.00	05/10/11	114,200.00	05/09/14	1.50%	2,060.00	1,708.24	05/09/14
2. Ord.#11-02 Various Improvements	82,000.00	05/10/11	82,000.00	05/09/14	1.50%	1,040.00	1,226.58	05/09/14
3. Ord.#12-06 Various Improvements	43,000.00	05/10/12	43,000.00	05/09/14	1.50%	550.00	643.21	05/09/14
4.								
5.								
6.								
7.								
8.								
9.								
10. TOTALS	239,200.00		239,200.00			3,650.00	3,578.03	

She et 50

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interst on Notes	3,578.03
Less: Interest Accrued to 12/31/13 (Trial Balance)	1,039.45
Subtotal	2,538.58
Add: Interest to be Accrued as of 12/31/2014	2,255.91
<b>Required Appropriation - 2014</b>	<b>4,794.49</b>

(Do not crowd - add additional sheets)



## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.	NOT APPLICABLE							
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.	-		-			-	-	

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 51a

80051 - 01

80051 - 02

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS ( UTILITY CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Ord. #								
03-05	Various Improvements							
	Acquisition of Communication Equip.	850.75					850.75	
04-03	Various Improvements	21,788.50					21,788.50	
07-03	Various Improvements							
	Various Improvements	3,983.05					3,983.05	
08-04	Park Avenue Water Improvements	13,780.00					13,780.00	
09-10	Various Improvements							
	Acquisition of Equipment	118,422.13	3,158.00		6,365.00		112,057.13	3,158.00
10-05	Various Improvements							
	Acquisition of Equipment		19,805.62		246.14			19,559.48
	Acquisition of Equipment		2,430.00					2,430.00
11-02	Various Improvements							
	Pump at Fairhaven Water Tank	72,094.16	86,000.00		13,875.00		58,219.16	86,000.00
	Acquisition of Equipment	20,608.35			636.14		19,972.21	
12-06	Various Improvements							
	Upgrade New St. Treatment Plant	57,714.94	43,000.00				57,714.94	43,000.00
	Acquisition of Equipment	39,800.00			6,171.14		33,628.86	
<b>Total</b>	<b>70000 -</b>	<b>349,041.88</b>	<b>154,393.62</b>		<b>27,293.42</b>		<b>321,994.60</b>	<b>154,147.48</b>

She et 52

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

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2013	XXXXXXXXXX	3.13
Received from 2013 Budget Appropriation*	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2013	3.13	3.13

## WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance - January 1, 2013	XXXXXXXXXX	
Received from 2013 Budget Appropriation*	XXXXXXXXXX	
Received from 2013 Emergency Appropriation*	XXXXXXXXXX	
Received from Reserve for Capital Infrastructure		
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2013	0.00	0.00

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

