

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

POPULATION LAST CENSUS	<u>39,132</u>
NET VALUATION TAXABLE 2013	<u>3,612,108,775</u>
MUNICODE	<u>1213</u>

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**

**COUNTIES - JANUARY 26, 2014**  
**MUNICIPALITIES - FEBRUARY 10, 2014**

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

TOWNSHIP of MONROE, County of MIDDLESEX

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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


Signature   
Title CHIEF FINANCIAL OFFICER

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I, George J. Lang, am the Chief Financial Officer, License #N-227 of the TOWNSHIP of MONROE, County of MIDDLESEX 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	<u></u>
Title	<u>CHIEF FINANCIAL OFFICER</u>
Address	<u>1 MUNICIPAL PLAZA, MONROE TOWNSHIP, NJ 08831</u>
Phone Number	<u>(732) 521-4400</u>
Fax Number	<u>(732) 521-3393</u>
Email	<u>glang@monroetwp.com</u>

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

Certified by me

this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

NOT APPLICABLE

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

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(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: Robert Downey

Signature: 

Certificate #: 5069

Date: 7/18/14

**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**

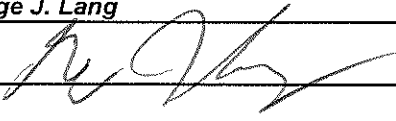
1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. The deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: Township of Monroe  
Chief Financial Officer: George J. Lang  
Signature: \_\_\_\_\_  
Certificate #: # N-0227  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet items(s) # Per DLGS 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 Monroe  
Chief Financial Officer: George J. Lang  
Signature:   
Certificate #: # N-0227  
Date: 02/27/14

22-6002092
Fed I.D. #
TOWNSHIP OF MONROE
Municipality
MIDDLESEX
County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: 12/31/2013

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 31,164.11	\$ 128,527.87	\$ 38,929.56

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

- ☐ Single Audit  
☐ Program Specific Audit  
☒ Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

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

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

  
Signature of Chief Financial Officer

03/05/14  
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 2014 and filed with the County Board of Taxation on ~~January~~ <sup>MARCH</sup> 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 6,985,457,858



SIGNATURE OF TAX ASSESSOR

MONROE TOWNSHIP

MUNICIPALITY

MIDDLESEX

COUNTY

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

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

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

Title of Account	Debit	Credit
Cash	12,008,444.42	
Due from State of N.J. Chap.73,P.L.1976		
Receivables with Offsetting Reserves:		
Taxes Receivable	1,206,373.29	
Tax Title Liens Receivable	252,556.88	
Property Acquired for Taxes - Assessed Valuation	1,087,200.00	
Deferred Charges:		
Emergency Authorization N.J.S. 40A: 4-47	592,900.60	
Emergency Authorization N.J.S. 40A: 4-53	1,245,000.00	
Operating Deficit	-	

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
Appropriation Reserves		2,610,428.77
Reserve for Encumbrances		1,214,775.88
Prepaid Taxes		795,092.23
Tax Overpayments		184,809.21
Accounts Payable		74,563.81
Due to Grant Fund		392,472.33
Due from State of N.J. Chap.73,P.L.1976		21,765.49
		-
Due to Water/Sewer Operating		1,035.39
		-
Reserve for Route 33 Master Plan		27,497.19
Due County for Added Taxes		-
Local School District Taxes Payable		1.00
Reserve for Codification of Ordinances		17,867.00
Reserve for Master Plan		66,455.00
Reserve for Revaluation		892,239.51
Reserve for Tax Appeals		300,073.62
		-
Reserve for Proceeds from Sale of Municipal Assets		35,316.71
		-
Subtotal		6,634,393.14
Emergency Notes Payable		1,777,900.00
Reserve for Receivables		2,546,130.17
Fund Balance		5,434,051.88
	16,392,475.19	16,392,475.19

"C"

(Do not crowd - add additional sheets)



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

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

[illegible]

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

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

[illegible]

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

**POST CLOSING**  
**TRIAL BALANCE - TRUST FUNDS**  
**(Assessment Section Must Be Separately Stated)**  
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
<b>Animal Control Trust Fund</b>		
Cash	44,317.37	
Due to State of New Jersey	-	-
Reserve for Animal Control Fund Expenditures		44,317.37
	44,317.37	44,317.37
<b>Other Trust Fund</b>		
Cash	27,553,341.18	
Cash-Utility	4,903,101.27	
Due From HCD Grant	279,305.32	
Due From Other Trust	239,415.51	
Trust Fund Deposits and Reserves		18,824,545.14
Reserve for Self Insurance		584,105.11
Reserve for Payroll Deposits		381,769.96
Reserve for Developer's Escrow		7,847,870.39
Reserve for Community Development		237,909.27
Reserve for Developer's Escrow - Utility		4,276,194.05
Due to General Capital Fund		-
Due to Water-Sewer Operating from Developers Escrow		619,738.74
Due to Water-Sewer Capital		1,963.47
Reserve for Encumbrances		201,067.15
	32,975,163.28	32,975,163.28
		-

(Do not crowd - add additional sheets)

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

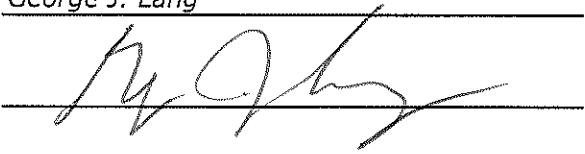
Municipal Public Defender Expended Prior Year 2012:.....	(1)	12,847.00	
	x	<u>3,211.75</u>	25%
	(2)	16,058.75	

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

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

Amount in excess of the amount expended: 3 - (1 + 2) = ..... N/A

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer:	<u>George J. Lang</u>
Signature:	<u></u>
Certificate #:	<u>N-0227</u>
Date:	<u>February 28, 2014</u>

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Affordable Housing Trust</u>	<u>\$ 11,094,330.05</u>	<u>687,999.86</u>	<u>\$ 582,458.52</u>	<u>\$ 11,199,871.39</u>
2. <u>Res.for Environ. Dist. Trust</u>	<u>18,500.00</u>	<u>-</u>	<u>-</u>	<u>18,500.00</u>
3. <u>Street Vacations</u>	<u>10,956.85</u>	<u>-</u>	<u>1,000.00</u>	<u>9,956.85</u>
4. <u>Public Defender</u>	<u>-</u>	<u>7,175.00</u>	<u>7,175.00</u>	<u>-</u>
5. <u>Municipal Alliance</u>	<u>273.13</u>	<u>-</u>	<u>-</u>	<u>273.13</u>
6. <u>Dare Program</u>	<u>11,985.23</u>	<u>160.00</u>	<u>-</u>	<u>12,145.23</u>
7. <u>Shade Tree Replacement</u>	<u>393,903.64</u>	<u>-</u>	<u>1,954.35</u>	<u>391,949.29</u>
8. <u>Detention Basin Escrow</u>	<u>1,475,654.56</u>	<u>56,962.82</u>	<u>2,478.81</u>	<u>1,530,138.57</u>
9. <u>Road Opening</u>	<u>19,263.11</u>	<u>11,901.00</u>	<u>4,212.00</u>	<u>26,952.11</u>
10. <u>Other Escrows</u>	<u>101,288.09</u>	<u>7,000.00</u>	<u>87,598.75</u>	<u>20,689.34</u>
11. <u>Donations Rider:</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
12. <u>Transportation Donations</u>	<u>34.00</u>	<u>-</u>	<u>-</u>	<u>34.00</u>
13. <u>Shade tree Donation</u>	<u>4,950.75</u>	<u>-</u>	<u>-</u>	<u>4,950.75</u>
14. <u>Miscellaneous Donations</u>	<u>489.00</u>	<u>-</u>	<u>-</u>	<u>489.00</u>
15. <u>Police Donations</u>	<u>1,526.00</u>	<u>-</u>	<u>1,368.96</u>	<u>157.04</u>
16. <u>Cultural Arts Donations</u>	<u>300.69</u>	<u>-</u>	<u>-</u>	<u>300.69</u>
17. <u>Historic Pres. Donations</u>	<u>4,065.14</u>	<u>1,200.00</u>	<u>764.00</u>	<u>4,501.14</u>
18. <u>Animal Control Donations</u>	<u>225.00</u>	<u>-</u>	<u>-</u>	<u>225.00</u>
19. <u>Charlotte Eder Bequest</u>	<u>-</u>	<u>130,000.00</u>		<u>130,000.00</u>
20. <u>DEA Forfeiture Fund</u>	<u>4,227.16</u>	<u>1,950.04</u>	<u>791.93</u>	<u>5,385.27</u>
21. <u>Police Off Duty</u>	<u>161,239.43</u>	<u>261,593.20</u>	<u>253,370.39</u>	<u>169,462.24</u>
22. <u>Police Forfeiture Trust</u>	<u>18,706.36</u>	<u>2,028.79</u>	<u>-</u>	<u>20,735.15</u>
23. <u>P.O.A.A.</u>	<u>1,098.01</u>	<u>112.00</u>	<u>-</u>	<u>1,210.01</u>
24. <u>Recycling Trust</u>	<u>48,463.93</u>	<u>34,337.26</u>	<u>37,753.38</u>	<u>45,047.81</u>
25. <u>Premiums on Tax Sale Cert</u>	<u>433,100.00</u>	<u>556,500.00</u>	<u>204,100.00</u>	<u>785,500.00</u>
26. <u>Mining Escrow</u>	<u>12,102.89</u>	<u>-</u>	<u>-</u>	<u>12,102.89</u>
27. <u>Accumulated Absences</u>	<u>175,014.74</u>	<u>30,000.00</u>	<u>73,067.98</u>	<u>131,946.76</u>
28. <u>Open Space Trust Fund</u>	<u>3,179,739.16</u>	<u>916,861.75</u>	<u>196,221.77</u>	<u>3,900,379.14</u>
29. <u>Snow Removal Rider</u>	<u>97,206.12</u>	<u>120,000.00</u>	<u>15,552.87</u>	<u>201,653.25</u>
30. <u>Accum. Absences-Utility</u>	<u>199,989.09</u>			<u>199,989.09</u>
<b>Totals:</b>	<u>\$ 17,468,632.13</u>	<u>\$ 2,825,781.72</u>	<u>\$ 1,469,868.71</u>	<u>\$ 18,824,545.14</u>

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

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

Sheet 7  
N/A

\*Show as red figure

POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	7,296,970.90	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	7,296,970.90
Cash	15,051,970.08	
Deferred Charges to Future Taxation:		
Funded	66,215,157.30	
Unfunded	7,296,970.90	
Grants Receivable	2,363,954.06	
Due From Developer	2,055,500.00	
	-	
	-	
Green Acres Loan Payable		165,467.38
General Serial Bonds		64,167,151.31
Bond Anticipation Notes		-
MCIA Loans Payable		1,668,760.69
MCIA Lease Purchase Agreements		213,777.92
Reserve for Encumbrances		2,882,948.49
Improvement Authorizations:		
Funded		13,156,499.53
Unfunded		4,637,506.48
Capital Improvement Fund		112,350.00
Reserve for Receivables		2,055,500.00
Reserve For Roadway Improvements		464,723.22
Reserve for Affordable Housing		1,600,283.29
Fund Balance		1,858,584.03
	100,280,523.24	100,280,523.24

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	525,879.70	13,558,170.49	2,075,605.77	12,008,444.42
Trust - Assessment				-
Trust - Dog License	-	44,338.37	21.00	44,317.37
Trust - Other	14.33	27,715,768.09	162,441.24	27,553,341.18
Capital - General	-	15,055,016.29	3,046.21	15,051,970.08
Water - Operating				-
Water - Capital				-
_____Utility - Assessment Trust				-
Public Assistance **	-	-	-	-
Garbage District				
				-
Water-Sewer Operating	2,382,566.61	10,932,516.64	371,267.34	12,943,815.91
Water-Sewer Capital	166,096.40	12,321,191.27	2,659,354.70	9,827,932.97
Water Sewer Trust	13,350.00	5,524,930.29	635,179.02	4,903,101.27
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	3,087,907.04	85,151,931.44	5,906,915.28	82,332,923.20

\* Include Deposits In Transit

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

## REQUIRED CERTIFICATION

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

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

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

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

Signature:

*[Handwritten signature]*

Title CFO



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

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

<b>Current Fund</b>	
TD Bank - Current	7,963,200.83
Sovereign Bank - Current	4,683,445.14
Provident - General Fund	833,244.76
TD Bank	78,279.76
	13,558,170.49
<b>Animal Control</b>	
TD Bank - Dog License Trust	44,338.37
<b>Other Trust</b>	
TD Bank - Other Trust	2,014,171.94
TD bank - Affordable Housing Trust	11,340,148.28
TD Bank - Detention Basin Trust	1,554,713.90
TD Bank - Unemployment Trust Fund	97,495.07
TD Bank -Net Payroll Account	26,091.21
TD Bank - Payroll Agency Account	237,556.36
TD Bank - Benefits Plan Account	118,216.61
TD Bank - Claims Payment Account	357,265.03
TD bank - Workers Compensation	83,201.46
TD Bank - Performance Escrow	6,378,581.44
TD Bank - Engineering Escrow	953,257.94
TD Bank - Professional Escrow	525,317.87
TD Bank - Planning & Zoning Escrow	16,102.60
TD Bank - Engineering Escrow	22,332.30
TD Bank - Open Space Trust	3,906,573.95
TD Bank - DEA Forfeiture	5,385.27
TD Bank - Retiree Medical	58,621.71
TD Bank - Police Forfeiture Account	20,735.15
	27,715,768.09
<b>General Capital Fund</b>	
TD Bank - General Capital	1,212,297.91
First Constitution	12,242,435.09
TD Bank - Affordable Housing Capital	1,600,283.29
	15,055,016.29

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

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

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

<b>Water-Sewer Operating Fund</b>	
Amboy Bank - Collection Account	46,676.73
Amboy Bank - Revenue Investment	4,292,471.44
Amboy Bank - Operating Fund	928,540.62
Amboy Bank - General Fund	312,116.89
Garden State Bank - General Fund	1,815,065.99
Amboy Bank - Bond Service	1,076,954.85
Garden State Bank - Rate Stabilization Fund	2,460,477.39
Amboy Bank - Rate Stabilization Fund	212.73
	10,932,516.64
<b>Water-Sewer Capital Fund</b>	
Amboy Bank - Capital Fund	495,766.46
Amboy Bank - Bond Reserve - 2001	1,379,084.50
Amboy Bank - Manalapan Brook Const.	1,236,402.25
Amboy Bank - Renewal and Replacement	1,439,732.89
Amboy Bank - 2012 Cost of Issuance	13,589.26
Amboy Bank - Capital Projects	7,756,615.91
	12,321,191.27
<b>Water-Sewer Other Trust Funds</b>	
Amboy Bank - Payroll	6,919.55
Amboy Bank - Conflict Escrow	249,180.26
Amboy Bank - Winterizer	5,240.45
TD Bank - Review and Inspection	331,394.21
TD Bank - Review and Inspection	4,389,853.50
Amboy Bank - Medical Claims	1,027.47
TD Bank - Developer reimb	541,314.85
	5,524,930.29
	85,151,931.44

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

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

Sheet 10

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Canceled		Balance Dec. 31, 2013
Drunk Driving Enforcement Grant	-	6,002.02	6,002.02	-		-
Area Wide Transportation	3,250.00	13,000.00	13,000.00			3,250.00
Senior Outreach	1,344.00	5,000.00	5,000.00	94.00		1,250.00
Cultural Arts Council	1,075.00	5,850.00	5,462.00			1,463.00
Recycling Tonnage Grant	-	108,528.72	108,528.72			-
Body Armor Grant	-	-	-			-
Homeland Security	5,310.00	-	-			5,310.00
Clean Communities Grant	-	80,522.83	80,522.83			-
Municipal Alliance - 2012	14,152.38	-	11,236.76	2,915.62		-
Municipal Alliance - 2013	-	25,789.00	20,633.28	-		5,155.72
Drive Sober or Get Pulled Over-2012	4,400.00	-	4,220.57	179.43		-
Click It or Ticket	-	4,000.00	3,995.40	4.60		-
Quality of Life Grant-Middlesex County	5,000.00	-	4,986.77	13.23		-
Sustainable New Jersey Small Grant	-	2,000.00	2,000.00			-
NJ DOT - Perrineville Road Sidewalks	99,740.50	-	-			99,740.50
Municipal Court Alcohol Rehab.	-	580.52	580.52			-
NJ DOT - Federal Road	250,000.00	-	-			250,000.00

MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Canceled		Balance Dec. 31, 2013
Drive Sober or Get Pulled Over 2013	-	4,400.00	4,378.80	21.20		-
Drive Sober or Get Pulled Over End of	-		-	-		-
Year Holiday Crackdown		4,400.00	-			4,400.00
Recreational Opportunities for		-	-	-		-
Individuals with Disabilities		10,000.00	2,356.69			7,643.31
						-
						-
						-
						-
		-				-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	384,271.88	270,073.09	272,904.36	3,228.08	-	378,212.53

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrance/ Refunds	Expended	Encumbrance Payable	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A: 4-87					
Drunk Driving Enforcement Fund	5,544.97	-	6,002.02	-	3,366.94	-		8,180.05
Clean Communities Grant	98.00	-	80,522.83	-	79,970.83	-		650.00
Body Armor Grant	6,236.04	-	-		6,236.04			-
Municipal Court Alcohol Rehab.	1,558.47	-	580.52		-			2,138.99
Area Wide Transportation	-	13,000.00			13,000.00			-
Cultural Arts Council	-	5,850.00	-		5,850.00			-
Senior Outreach	-	16,000.00	-	-	16,000.00	-	-	-
NJ DOT Perrineville Road Sidewalks	28,269.00	-	-	-	-	-		28,269.00
Public Access Channel Equip. Comcast	1,232.17	-	-	-	1,232.17	-		-
Homeland Security Grant	5,310.00	-			-			5,310.00
Municipal Alliance Program 2013	-	32,236.25			26,042.88	1,900.00	-	4,293.37
Municipal Alliance Program 2012	13,143.65	-		2,406.72	10,692.37	-	4,858.00	-
Click It or Ticket	-	4,000.00	-	-	3,995.43	-	4.57	-
Quality of Life Grant -Middlesex County	343.23	-	-		330.00		13.23	-
	-		-					-
Recycling Tonnage Grant	161,236.38	-	108,528.72	217,322.39	31,020.33	32.00		456,035.16
		-						-
Totals								

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrance	Expended	Encumbrance Payable	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A: 4-87					
	-		-	-	-	-	-	-
NJ DOT Federal Road	250,000.00				-	-	-	250,000.00
	-	-	-		-	-	-	-
Drive Sober or Get Pulled Over 2012	1,811.71	-			1,632.28	-	179.43	-
Drive Sober or Get Pulled Over 2013	-	-	4,400.00	-	4,378.80	-	21.20	-
Drive Sober or Get Pulled Over End of	-	-	-		-	-	-	-
Year Holiday Crackdown		-	4,400.00		3,157.60			1,242.40
Recreational Opportunities for	-	-						-
Individuals with Disabilities	-	12,245.20			7,933.73	3,580.94		730.53
Sustainable New Jersey - Small Grant	-	-	2,000.00	-	-			2,000.00
	-							-
	-							-
								-
								-
								-
								-
								-
Totals	474,783.62	83,331.45	206,434.09	219,729.11	214,839.40	5,512.94	5,076.43	758,849.50

SCHEDULE OF UNAPPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
	-	-	-					-
Body Armor Grant	-				6,322.42			6,322.42
	-	-						-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	-	-	-		6,322.42			6,322.42

\*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013		XXXXXXXX
School Tax Payable # 85001-00	XXXXXXXX	0.50
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85002-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXX	90,721,889.00
Paid	90,721,888.50	XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85003-00	1.00	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85004-00		XXXXXXXX
	90,721,889.50	90,721,889.50

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXX	-
2013 Levy 81105-00	XXXXXXXX	916,061.49
Interest Earned	XXXXXXXX	
Expenditures	916,061.49	XXXXXXXX
Balance December 31, 2013 85046-00	-	XXXXXXXX
	916,061.49	916,061.49



REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXXX	XXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 85032-00	XXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXX	
Paid		XXXXXXXXX
Balance December 31, 2013	XXXXXXXXX	XXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 85034-00		XXXXXXXXX
	-	-

# Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

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

# Must include unpaid requisitions

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXXX	XXXXXXXXX
County Taxes	80003-01	XXXXXXXXX	-
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXX	-
2013 Levy:		XXXXXXXXX	XXXXXXXXX
General County	80003-03	XXXXXXXXX	23,090,735.20
County Library	80003-04	XXXXXXXXX	-
County Health		XXXXXXXXX	-
County Open Space Preservation		XXXXXXXXX	1,959,553.76
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXX	357,337.05
Paid		25,407,626.01	XXXXXXXXX
Balance December 31, 2013		XXXXXXXXX	XXXXXXXXX
County Taxes		-	XXXXXXXXX
Due County for Added & Omitted Taxes		-	XXXXXXXXX
		25,407,626.01	25,407,626.01

SPECIAL DISTRICT TAXES

			Debit	Credit	
Balance January 1, 2013			80003-06	XXXXXXXXXX	-
2013 Levy: (List Each Type of District Tax Separately - see Footnote)				XXXXXXXXXX	XXXXXXXXXX
Fire - 3	81108-00	9,145,919.00		XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00	-		XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00	-		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00	-		XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00			XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	XXXXXXXXXX
				XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy			80003-07	XXXXXXXXXX	9,145,919.00
Paid			80003-08	9,145,919.00	XXXXXXXXXX
Balance December 31, 2013			80003-09	-	-
				9,145,919.00	9,145,919.00

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

N/A

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,200,000.00	2,200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	14,648,370.20	16,464,628.48	1,816,258.28
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Per attached sheet	210,434.09	210,434.09	-
Total Miscellaneous Revenue Anticipated 80103-	14,858,804.29	16,675,062.57	1,816,258.28
Receipts from Delinquent Taxes 80104-	1,000,000.00	1,237,584.50	237,584.50
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	30,083,510.32	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
(c) Minimum Library Tax 80121-	2,211,113.24		
Total Amount to be Raised by Taxation 80107-	32,294,623.56	33,947,833.67	1,653,210.11
	50,353,427.85	54,060,480.74	3,707,052.89

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	157,139,329.17
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	90,721,889.00	XXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXX
County Taxes 80111-00	25,050,288.96	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	357,337.05	XXXXXXXX
Special District Taxes 80113-00	9,145,919.00	XXXXXXXX
Municipal Open Space Tax 80120-00	916,061.49	
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	3,000,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	33,947,833.67	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	160,139,329.17	160,139,329.17

\*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.

(Continued)

[illegible]

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 the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: 

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	50,142,993.76
2013 Budget - Added by N.J.S. 40A: 4-87	80012-02	210,434.09
Appropriated for 2013 (Budget Statement Item 9)	80012-03	50,353,427.85
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	592,900.60
Total General Appropriations (Budget Statement Item 9)	80012-05	50,946,328.45
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	50,946,328.45
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	45,335,593.04
Paid or Charged - Reserve for Uncollected Taxes	80012-09	3,000,000.00
Reserved	80012-10	2,610,428.77
Total Expenditures	80012-11	50,946,021.81
Unexpended Balances Canceled (see footnote)	80012-12	306.64

FOOTNOTES - RE: OVEREXPENDITURES:  
Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
RE: UNEXPENDED BALANCES CANCELED:  
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	1,816,258.28
Delinquent Tax Collections	80013-02	XXXXXXXX	237,584.50
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	1,653,210.11
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXX	306.64
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	831,473.79
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXX	1,282,404.92
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXX	-
Canceled Grant Reserve Balances		XXXXXXXX	5,076.43
Prior Year Payables canceled			-
		XXXXXXXX	XXXXXXXX
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2013	80013-07	-	XXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-	XXXXXXXX
Delinquent Tax Collections	80013-10	-	XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXX
Interfund Advances Originating in 2013	80013-12	-	XXXXXXXX
Grants Receivable Canceled		3,228.08	XXXXXXXX
Prior Year Senior Citizen Deduction Disallowed		8,503.34	XXXXXXXX
Prior Year Revenue Refunded - Taxes		1,502,171.87	
Prior Year Refunds		36,886.79	XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,275,524.59	XXXXXXXX
		5,826,314.67	5,826,314.67

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SOURCE	Amount Realized
Administrative Fee-Senior Citizens & Veterans	18,209.94
Prior Year Reimbursements	35,393.10
NSF Fees	600.00
Facility Rental Fees	1,400.00
Refunds	10,630.63
Vending Machine	6,413.60
Closeout Prior Year MCIA	56,392.85
Canceled Tax Sale Premiums	3,900.00
Cell Tower Lease	20,877.39
Sale of Cell Tower	402,218.88
Public Auction - Vehicles	35,705.00
Motor Vehicle Inspections	5,796.50
Special Emergency Note Premium	1,400.00
Voided payments and duplicates	1,520.35
FEMA Reimbursement	222,238.20
Public Defender Fees	7,175.00
Miscellaneous	1,602.35
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	831,473.79



SURPLUS - CURRENT FUND  
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXX	3,358,527.29
2.		XXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXX	4,275,524.59
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,200,000.00	XXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Govt. Services	80014-04		XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2013	80014-05	5,434,051.88	XXXXXXXX
		7,634,051.88	7,634,051.88

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

Cash	80014-06	12,008,444.42
Investments	80014-07	-
Sub-Total		12,008,444.42
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	6,634,393.14
Cash Surplus	80014-09	5,374,051.28
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	60,000.60
Cash Deficit #	80014-13	-
Total Other Assets	80014-14	60,000.60
	80014-15	5,434,051.88

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS  
WOULD ALSO BE PLEDGED TO CASH LIABILITIES.  
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)  
CURRENT TAXES - 2013 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	<u>148,999,523.26</u>
		82113-00	
2.	Amount of Levy Special District Taxes	82102-00	<u>9,172,777.30</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>2,273,788.30</u>
5a.	Subtotal 2013 Levy		<u>160,446,088.86</u>
5b.	Reductions due to tax appeals **		<u>1,905,966.25</u>
5c.	Total 2013 Tax Levy	82106-00	<u>158,540,122.61</u>
6.	Transferred to Tax Title Liens	82107-00	<u>25,219.54</u>
7.	Transferred to Foreclosed Property	82108-00	<u>-</u>
8.	Remitted, Abated or Canceled	82109-00	<u>23,406.34</u>
9.	Discount Allowed	82110-00	<u>-</u>
10.	Collected in Cash: In 2012	82121-00	<u>888,147.41</u>
	In 2013 *	82122-00	<u>155,638,553.81</u>
	Homestead Benefit Credit	82124-00	
	State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>912,627.95</u>
	Total to Line 14	82111-00	<u>157,439,329.17</u>
11.	Total Credits		<u>157,487,955.05</u>
12.	Amount Outstanding, December 31, 2013	83120-00	<u>1,052,167.56</u>
13.	Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is		<u>99.30%</u>
		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		<u>157,439,329.17</u>
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>300,000.00</u>
	To Current Taxes Realized in Cash (Sheet 17)		<u>157,139,329.17</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 . . . . .	
NET Cash Collected . . . . .	\$ N/A
Line 5c (sheet 22) Total 2013 Tax Levy . . . . .	\$ N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is . . . . .	N/A

(2) Utilizing Tax Levy Sale

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

N/A

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	15,643.35
2. Sr. Citizens Deductions Per Tax Billings	83,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	815,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	13,250.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Collector	4,750.00	
6. Veterans Deductions Allowed by Collector-2012	250.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,372.05
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	8,503.34
9. Received in Cash from State	XXXXXXXXXX	910,496.75
10. Veterans Deductions Disallowed By Tax Collector		500.00
11. State Audit Adjustment		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	21,765.49	XXXXXXXXXX
	939,515.49	939,515.49


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

Line 2	83,750.00
Line 3	815,750.00
Line 4	13,250.00
Line 5	4,750.00
Sub-Total	917,500.00
Less: Line 7	4,872.05
To Item 10, Sheet 22	912,627.95

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	283,000.00
Taxes Pending Appeals	283,000.00	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX	XXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXX	300,000.00
Interest Earned on Taxes Pending State Appeals		XXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		282,926.38	XXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXX
Balance December 31, 2013		300,073.62	XXXXXXXX
Taxes Pending Appeals*	300,073.62	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX	XXXXXXXX
		583,000.00	583,000.00

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

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

T-1353  
License #

2/28/17  
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			1,781,881.88	XXXXXXXXXX
A. Taxes	83102-00	1,554,596.37	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	227,285.51	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	177,170.92
B. Tax Title Liens	83106-00		XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	-
B. Tax Title Liens	83109-00		XXXXXXXXXX	-
4. Added Taxes	83110-00		13,981.29	XXXXXXXXXX
5. Added Tax Title Liens	83111-00		-	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	1,847.69
B. Tax Title Liens - Transfers from Taxes	83107-00		1,847.69	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	1,618,692.25
8. Totals			1,797,710.86	1,797,710.86
9. Balance Brought Down			1,618,692.25	XXXXXXXXXX
10 Collected:			XXXXXXXXXX	1,237,584.50
A. Taxes	83116-00	1,235,353.32	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	2,231.18	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale	83118-00		435.32	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens	83119-00		25,219.54	XXXXXXXXXX
13. 2013 Taxes	83123-00		1,052,167.56	XXXXXXXXXX
14. Balance December 31, 2013			XXXXXXXXXX	1,458,930.17
A. Taxes	83121-00	1,206,373.29	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	252,556.88	XXXXXXXXXX	XXXXXXXXXX
15. Totals			2,696,514.67	2,696,514.67

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 76.45%

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

1,115,352.11  
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	1,087,200.00	XXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXX
5A.	84102-00		XXXXXXXX
5B.	84105-00	XXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	
8. Sales		XXXXXXXX	XXXXXXXX
9. Cash*	84109-00	XXXXXXXX	
10. Contract	84110-00	XXXXXXXX	
11. Mortgage	84111-00	XXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXX	1,087,200.00
		1,087,200.00	1,087,200.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

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

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

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

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

	<u>Caused By</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount 2013 <u>Budget</u>	Amount Resulting from 2013 <u>from 2013</u>	Balance as at Dec. 31, 2013 <u>Dec. 31, 2013</u>
1.	Emergency Authorization - Municipal*	380,570.31	380,570.31	592,900.60	592,900.60
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>	Appropriated for in Budget of Year 2014 <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, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

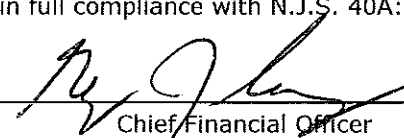
Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
				-			-
10/06/08	Preparation of Master Plan	175,000.00	35,000.00	35,000.00	35,000.00		-
02/07/12	Revaluation	1,975,000.00	395,000.00	1,580,000.00	395,000.00		1,185,000.00
11/09/11	Hurricane Irene	383,400.00	76,680.00	306,720.00	306,720.00		-
08/27/11	Preparation of Master Plan	75,000.00	15,000.00	75,000.00	15,000.00		60,000.00
							-
							-
							-
							-
Totals		2,608,400.00	521,680.00	1,996,720.00	751,720.00	-	1,245,000.00

80025-00

80026-00

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

  
Chief Financial Officer

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

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

Sheet 30

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

80027-0080028-00

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

Chief Financial Officer

N/A

\*Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 budget.

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	39,887,815.55	
Issued	80033-02	XXXXXXXX	28,235,000.00	
Paid	80033-03	3,955,664.24	XXXXXXXX	
Outstanding, December 31, 2013	80033-04	64,167,151.31	XXXXXXXX	
		68,122,815.55	68,122,815.55	
2014 Bond Maturities - General Capital Bonds		80033-05		3,873,549.31
2014 Interest on Bonds *		80033-06	1,800,270.68	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXX	-	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	-	XXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds		80033-11		
2014 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	1,800,270.68

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds	750,000.00	28,235,000.00	2/6/2013	various
Total	750,000.00	28,235,000.00		

80033-14

80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) MCIA REVENUE BOND LOANS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	1,607,129.46	
Issued	80033-02	XXXXXXXX	658,110.06	
Paid	80033-03	596,478.83	XXXXXXXX	
Refunded				
Outstanding, December 31, 2013	80033-04	1,668,760.69	XXXXXXXX	
		2,265,239.52	2,265,239.52	
2014 Maturities - MCIA Revenue Bonds		80033-05		536,729.63
2014 Interest on MCIA Revenue Bonds *		80033-06	54,025.10	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXX	-	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	-	XXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds		80033-11		
2014 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)		80033-13		54,025.10

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
MCIA Revenue Bonds	125,717.56	658,110.06	10/28/2013	various
Total	125,717.56	658,110.06		

80033-14

80033-15

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

(~~COUNTY~~) (MUNICIPAL)    \_\_Green Acres\_\_    LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	178,145.57	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	12,678.19	XXXXXXXX	
Outstanding, December 31, 2013	80033-04	165,467.38	XXXXXXXX	
		178,145.57	178,145.57	
2014 Loan Maturities			80033-05	12,933.02
2014 Interest on Loans			80033-06	3,245.00
Total 2014 Debt Service for __Green Acres__			80033-13	16,178.02
LOAN				
Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Loan Maturities			80033-11	
2014 Interest on Loans			80033-12	
Total 2014 Debt Service for _____ Loan			80033-13	-

LIST OF LOANS ISSUED DURING 2013

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

80033-14

80033-15

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

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -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-	592,900.00	3,509.87
2. Special Emergency Notes	80037-	1,185,000.00	11,784.17
3. Tax Anticipation Notes	80038-	-	-
4. Interest on Unpaid State and County Taxes	80039-	-	-
5. _____			
6. _____			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

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 **	
							-	
NONE							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Totals								

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

80051-01

80051-02

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

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

All notes with an original date of issue of 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

Sheet 34

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Totals	-		-			-	-	

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be 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".

80051-0180051-02N/A

(Do not crowd - add additional sheets)



SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1. Capital Equipment Lease Program 2009	29,601.26	29,601.26	740.04
2. Capital Equipment Lease Program 2010	52,600.65	25,911.65	2,129.80
3. Capital Equipment Lease Program 2011	38,061.31	12,313.99	1,304.11
4. Capital Equipment Lease Program 2012	24,973.49	5,969.34	787.09
5. Capital Equipment Lease Program 2013	68,541.21	13,093.30	2,197.97
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	213,777.92	86,889.54	7,159.01

80051-0180051-02

Sheet 34a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
								-
See Attached Sheet								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
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								-
								-
								-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2009 Authorization		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
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								-
								-
								-
								-
								-
								-
								-
								-
Total	70000-	-	-	-	-	-	-	-

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

[illegible]

Township of Monroe															Exhibit C-9
County of Middlesex, New Jersey															
General Capital Fund															
Schedule of Improvement Authorizations															
2013 Authorizations															
Deferred Charges															
Grants, Refunds															
2013															
Balance, Dec. 31, 2013															
2012															
Balance, Dec. 31, 2012															
2011															
2010															
2009															
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[illegible]

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXX	107,150.00
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXX	100,000.00
Funded by Open Space Trust		XXXXXXXX	
Improvement Authorizations Canceled			
(financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	94,800.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2013	80031-05	112,350.00	XXXXXXXX
		207,150.00	207,150.00

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

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

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

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Library Books	150,000.00	142,800.00	7,200.00	7,200.00
2013 Paving/Sidewalk Program	500,000.00	476,000.00	24,000.00	24,000.00
2013 Drainage Program	150,000.00	142,800.00	7,200.00	7,200.00
Cedar Pond Improvements	100,000.00	95,200.00	4,800.00	4,800.00
Municipal Facility Improvements	300,000.00	285,600.00	14,400.00	14,400.00
Generators Sr. Center/Community Center	525,000.00	499,800.00	25,200.00	25,200.00
Perrineville Rd/Union Valley Road				
Traffic Signal	250,000.00	238,000.00	12,000.00	12,000.00
2013 MCIA Revenue Bonds Equipment(1)	720,000.00	720,000.00	-	-
Total 80032-00	2,695,000.00	2,600,200.00	94,800.00	94,800.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

(1) MCIA Revenue Bonds



GENERAL CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS  
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXX	1,803,765.30
Premium on Sale of Bonds		XXXXXXXX	571,231.25
Funded Improvement Authorizations Canceled		XXXXXXXX	83,587.48
Premium on Sale of Bond Anticipation Notes			-
			-
			-
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	600,000.00	XXXXXXXX
Balance December 31, 2013	80029-04	1,858,584.03	XXXXXXXX
		2,458,584.03	2,458,584.03

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

MUNICIPALITIES ONLY  
IMPORTANT

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

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

A.

1. Total Tax Levy for the Year 2013 was

160,446,088.86

2. Amount of Item 1 Collected in 2013 (\*)

157,439,329.17

3. Seventy (70) percent of Item 1

112,312,262.20

(\*) Including prepayments and overpayments applied.

B.

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

Answer YES or NO

Yes

2. Have payments been made for all bonded obligations or notes due on or before

December 31, 2013?

Answer YES or NO

Yes

If answer is "NO" give details

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

C.

Does the appropriation required to be included in the 2014 budget for the liquidation of

all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in

the budget for the year just ended? Answer YES or NO:

No

D.

1. Cash Deficit 2012

NONE

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

Levy--

=

-

3. Cash Deficit 2013

NONE

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

Levy--

=

-

E.

Unpaid

1. State Taxes

2. County Taxes

3. Amounts due Special Districts

4. Amounts due School Districts for Local

School Tax

2012	2013	Total
		NONE
	-	NONE
		NONE
	1.00	1.00

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

## **UTILITIES ONLY**

***Note:***

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

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

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

**POST CLOSING**  
**TRIAL BALANCE - WATER-SEWER UTILITY FUND**  
AS AT DECEMBER 31, 2013

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

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

Title of Account	Debit	Credit
<b>WATER-SEWER UTILITY OPERATING FUND</b>		
Cash	12,943,815.91	
Consumer Accounts Receivable:		
Service Charges and Other	1,828,378.71	
Due From MCUA	157,475.69	
Due From Water-Sewer Capital Fund	3,933,373.89	
Due From Developer Trust	619,738.74	
Due From Current Fund	1,035.39	
Appropriation Reserves		936,109.34
Reserve for Encumbrances		663,568.84
Due to Trust		239,415.51
Accounts Payable		55,263.31
Overpayments		135,859.31
Other Reserves		123,616.78
Accrued Interest on Bonds		171,229.23
Accrued Interest on Notes		197,635.85
Accrued Interest on Loans		19,396.00
Bond Indenture Reserve		2,291,000.00
		4,833,094.17
Reserve for Receivables		1,985,854.40
Fund Balance		12,664,869.76
	19,483,818.33	19,483,818.33
		-

"C"

(Do not crowd - add additional sheets)

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

**POST CLOSING**  
**TRIAL BALANCE - WATER-SEWER UTILITY FUND**  
AS AT DECEMBER 31, 2013

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

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

Title of Account	Debit	Credit
<b>WATER-SEWER UTILITY CAPITAL FUND</b>		
Estimated Proceeds - Bonds & Notes Authorized not Issued	13,206,220.00	
Bonds and Notes Authorized but not Issued		13,206,220.00
Cash	9,827,932.97	
Fixed Capital	147,338,667.37	
Fixed Capital Authorized and Uncompleted	30,999,500.00	
Due From NJEIT	345,815.00	
Due From Other Trust	1,963.47	
Serial Bonds Payable		10,425,000.00
Bond Anticipation Notes		14,685,000.00
NJEIT Loans Payable		2,124,550.01
Retainage Payable		42,058.50
Accounts Payable		30,640.81
Reserve for Encumbrances		1,417,189.23
Due to Water-Sewer Operating Fund		3,933,373.89
Improvement Authorizations - Funded		-
Improvement Authorizations - Unfunded		13,642,806.97
Reserve for Amortization		137,256,835.36
Deferred Amortization		773,000.00
Various Reserves		620,433.90
Bond Resolution Reserves		2,397,056.24
Reserve for Debt Service		348,008.81
Reserve for NJEIT		367,562.00
Fund Balance		450,363.09
	201,720,098.81	201,720,098.81
		-

(Do not crowd - add additional sheets)

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

***IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED***

AS AT DECEMBER 31, 2013

[illegible]

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

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

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

SCHEDULE OF WATER-SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	01	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Government Services	02			
Water-Sewer Utility Service Charges		13,344,991.00	15,994,968.52	2,649,977.52
Miscellaneous Revenues		300,000.00	1,394,179.88	1,094,179.88
		-	-	-
				-
				-
				-
Added by N.J.S. 40A: 4-87 (List)		XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal		13,644,991.00	17,389,148.40	3,744,157.40
Deficit (General Budget)**	06			
	07	13,644,991.00	17,389,148.40	3,744,157.40

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	13,644,991.00
Added by N.J.S. 40A: 4-87	-
Emergency	-
Total Appropriations	13,644,991.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	13,644,991.00
Deduct Expenditures:	
Paid or Charged	12,708,881.65
Reserved	936,109.34
Surplus (General Budget)**	-
Total Expenditures	13,644,990.99
Unexpended Balance Canceled (See Footnote)	0.01

**FOOTNOTES** - RE: OVEREXPENDITURES:  
Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
RE: UNEXPENDED BALANCE CANCELED:  
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"



STATEMENT OF 2013 OPERATION  
WATER-SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	-	
Accounts Payable canceled	-	
Total Revenue Realized		-
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	-	
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 60)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	1,219,400.10	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-	
* Excess (Revenue Realized)		1,219,400.10

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

**RESULTS OF 2013 OPERATIONS WATER-SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	3,744,157.40
Unexpended Balances of Appropriations	XXXXXXXX	0.01
Miscellaneous Revenue Not Anticipated	XXXXXXXX	491,762.88
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXX	1,219,400.10
Due from MCUA Decrease	-	2,431.75
Deficit in Anticipated Revenue	-	XXXXXXXX
	-	XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	5,457,752.14	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	5,457,752.14	5,457,752.14

**OPERATING SURPLUS - WATER-SEWER UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	14,007,117.62
Excess in Results of 2013 Operations	XXXXXXXX	5,457,752.14
Amount Appropriated in 2013 Budget - Cash	-	XXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Amount Appropriated in Current Fund Budget	6,800,000.00	
Balance December 31, 2013	12,664,869.76	XXXXXXXX
	19,464,869.76	19,464,869.76

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

Cash	12,943,815.91
Investments	-
Interfund Accounts Receivable	4,554,148.02
Subtotal	17,497,963.93
Deduct Cash Liabilities Marked with "C" on Trial Balance	4,833,094.17
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	12,664,869.76
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	-
Total Other Assets	-
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET	12,664,869.76

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

SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$	<u>2,380,117.37</u>
Increased by:			
Water-Sewer Rents Levied		\$	<u>14,413,575.04</u>
			16,793,692.41
Decreased by:			
Collections	\$	<u>14,965,313.70</u>	
Overpayments applied	\$	<u></u>	
Transfer to _____ Liens	\$	<u></u>	
Other Prepaid	\$	<u></u>	
		\$	<u>14,965,313.70</u>
Balance December 31, 2013		\$	<u>1,828,378.71</u>

SCHEDULE OF \_\_\_\_\_ LIENS

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>	
		\$	<u></u>
Balance December 31, 2013		\$	<u></u>

**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>	Appropriated for in Budget of Year 2014
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013		XXXXXXXX	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
<b><u>WATER-SEWER</u> UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXXXX	11,285,000.00	
Issued	XXXXXXXX	-	
Paid	860,000.00	XXXXXXXX	
Outstanding December 31, 2013	10,425,000.00	XXXXXXXX	
	11,285,000.00	11,285,000.00	
2014 Bond Maturities - Capital Bonds			1,620,000.00
2014 Interest on Bonds *		383,586.00	

<b>INTEREST ON BONDS - _____ WATER-SEWER UTILITY BUDGET</b>		
2014 Interest on Bonds (*Items)	383,586.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	171,229.23	
Subtotal	212,356.77	
Add: Interest to be Accrued as of 12/31/2014	148,427.00	
Required Appropriations 2014		360,783.77

**LIST OF BONDS ISSUED DURING 2013**

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX	2,243,520.00	
Issued	XXXXXXXX	-	
Paid	118,969.99	XXXXXXXX	
Outstanding December 31, 2013	2,124,550.01	XXXXXXXX	
	2,243,520.00	2,243,520.00	
2014 Loan Maturities			123,969.99
2014 Interest on Loans*		45,650.00	
UTILITY LOAN			
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013		XXXXXXXX	
2014 Loan Maturities			
2014 Interest on Loans*			

INTEREST ON LOANS - WATER-SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	45,650.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	19,396.00	
Subtotal	26,254.00	
Add: Interest to be Accrued as of 12/31/2014	19,021.00	
Required Appropriations 2014		45,275.00

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

Sheet 64

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		
						For Principal	For Interest **	
1. 09-12 Computer Equipment, Software	350,000.00	02/10/10	310,000.00	02/06/14	1.500%	40,000.00	4,650.00	
2. 09-25 Various Water-Sewer Improvements	675,000.00	02/10/10	657,000.00	02/06/14	1.500%	18,000.00	9,855.00	
3. 09-34 Various Water-Sewer Improvements	800,000.00	02/10/10	2,478,000.00	02/06/14	1.500%	52,000.00	37,170.00	
4. 10-06 Imp. To Well No.s 20,21 and 23	1,000,000.00	02/08/11	7,000,000.00	02/06/14	1.500%	21,000.00	105,000.00	
5. 10-12 Various Water-Sewer Improvements	2,240,000.00	02/08/11	2,240,000.00	02/06/14	1.500%	46,000.00	33,600.00	
6. 11-18 Various Water-Sewer Improvements	2,000,000.00	08/07/12	2,000,000.00	02/06/14	1.500%	-	30,000.00	
7.							-	
8.								
9.								
	7,065,000.00		14,685,000.00			177,000.00	220,275.00	

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

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

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

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

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

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2014 Interest on Notes	220,275.00
Less: Interest Accrued to 12/31/2013(Trial Balance)	197,635.85
Subtotal	22,639.15
Add: Interest to be Accrued as of 12/31/2014	164,263.44
Required Appropriation - 2014	186,902.59

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Sheet 65

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 2013 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

NOT APPLICABLE



SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a

NOT APPLICABLE

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Sheet 66

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Encumbrance 12/31/2012	Expended/ Canceled	Encumbrances 12/31/2013	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
	-	-			-		-	-
Dissolution of Monroe MUA(CANCELED)	-	45,000.00			45,000.00		-	-
Computer Equipment, Software		-			-		-	-
and Information Systems	-	68,521.31	-	-	948.52	-	-	67,572.79
Various Water-Sewer Improvements	-	47,830.22	-	26,052.79	5,173.43	24,392.40	-	44,317.18
Various Water-Sewer Improvements	-	493,663.52	-	88,893.06	230,680.34	67,964.47	-	283,911.77
Improvements to Well Numbers	-	-	-		-		-	-
20, 21 and 23	-	1,256,961.01	-	1,217,871.28	1,154,992.63	174,998.35	-	1,144,841.31
Various Water-Sewer Improvements	-	1,706,936.77	-	50,714.80	6,797.99	24,375.83	-	1,726,477.75
Various Water Sewer Improvements	-	1,331,416.08	-	535,417.87	788,142.12	97,900.78	-	980,791.05
Imp to Wells No. 17 and 19	-	2,467,849.10	-	549,488.84	505,160.02	16,808.92	-	2,495,369.00
Ashmall Pump Station 7 Rebuild	-	2,017,993.20	-	2,006.80	371,817.16	555,458.82	-	1,092,724.02
Various Water Sewer Improvements	-	1,240,432.00	-	227,988.00	394,328.24	308,793.66	-	765,298.10
Various Water Sewer Improvements	-	-	5,200,000.00		12,000.00	146,496.00		5,041,504.00
Total 70000-	-	10,676,603.21	5,200,000.00	2,698,433.44	3,515,040.45	1,417,189.23	-	13,642,806.97

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

WATER-SEWER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

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

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

\*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
Various Water Sewer Improvements	5,200,000.00	5,200,000.00	-	-
			-	-
All Ordinances Self-Liquidating				
	5,200,000.00	5,200,000.00	-	-

WATER-SEWER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	270,618.69
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Premium on Sale of Bond Anticipation Notes		179,744.40
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXX
Balance December 31, 2013	450,363.09	XXXXXXXX
	450,363.09	450,363.09